THE ENVIRONMENTAL EFFECTS OF CORPORATE SOCIAL RESPONSIBILITY DEVELOPMENT OF ENTERPRISES IN TEXTILE AND CLOTHING SECTOR*

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ABSTRACT

Human beings can be addressed as the most egoistic, ambitious, harmful and maladjusted living creatures. Because of this, the environmental hazards caused by mankind have reached their utmost. The enterprises which contain human beings have been unconcerned with environmental problems due to the egos of their managers and employees. However, recently, the clear and distinct view of the ecocide and moodiness atmosphere due to the future projections direct the political authorities to take legal precautions on one hand and to direct the enterprises for acting with responsibility on the other hand. The individuals also participate as an effective pressure factor within this structure. Textile and clothing sector, which is one of the leading sectors of industrialization, implements corporate social responsibility projects due to the effects of internal and external dynamics. The present study aims to analyze the environmental effects of corporate social responsibility projects in textile and clothing sector multi dimensionally. The characteristics and effects of corporate social responsibility projects belonging to the textile and clothing enterprises in our country are evaluated comparatively with international implementations and related suggestions are made.

Keywords: Corporate social responsibility, environment, textile and clothing sector

Factors That Affect the Development of Corporate Social Responsibility of Enterprises: The significance of environment and the responsibility of enterprises against environment have increased due to the rapid industrialization, globalization, rapid distortion at environmental factors, alterations in consumers’ health increase. Therefore the significance of corporate social responsibility is increased for enterprises. Corporate social responsibility can be defined as the duty of a corporation to create wealth in ways that avoid harm to or enhance social assets and the environment. The fundamental idea is that corporations have duties that go beyond lawful execution of their economic function. Therefore the significance of corporate social responsibility is increased for enterprises. Corporate social responsibility can be defined as the duty of a corporation to create wealth in ways that avoid harm to or enhance social assets and the environment. The fundamental idea is that corporations have duties that go beyond lawful execution of their economic function. The overall performance of a company must benefit society (Abreu et al, 2012). Socially responsible companies not only try to be economically sustainable and profitable, but also endeavor to work with their employees, families, local communities and nation states to improve the quality of life in ways that are both ethical and sustainable in relation to society and the environment (Cooke and He, 2010).

The five effective and directive future trends for corporate social responsibility can be indicated as transparency, reporting of sustainability performance, environmental awareness, collaborations and consumer participation (Erdoğan, 2012).

*This study was presented as a paper at the “1st International Fashion and Textile Design Symposium” organized between the 8th and 10th October 2012 by the Department of Fashion and Textile Design, Faculty of Fine Arts, Akdeniz University.

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Legal and Structural Regulations Relative to International Environment: Legal and structural regulations force enterprises for performing corporate social responsibility projects which have positive effects over environment and being environment-friendly. The Turkish law no 2872 involves all kinds of legal regulations and statutes relative to environment. The environment policy of European Union is determined with Single European Act, Maastricht Agreement, Amsterdam and Nice Agreements. Also the environmental action programs determine the main principles of union’s environment policy and guide the future legal regulations (http://kentcevre.politics.ankara.edu.tr/duruabcevre.pdf). The 6th Environmental Action Program (the last one) has expired in mid 2012. The 7th Environmental Action Program is being prepared (http://www.eeb.org/index.cfm/activities/sustainability/7th-environmental-action-programme). Nowadays, The United Nations Global Compact is the most significant structural regulation relative to environment. The United Nations Global Compact’s ten principles in the areas of human rights, labor, the environment and anti-corruption enjoy universal consensus and are derived from; The Universal Declaration of Human Rights, The International Labor Organization’s Declaration on Fundamental Principles and Rights at Work, The Rio Declaration on Environment and Development, The United Nations Convention Against Corruption. The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labor standards, the environment and anti-corruption (http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html). Global Compact Principles 7, 8 and 9 are related to the environment.

Corporate Social Responsibility Projects, Their Effects and Dimensions in Textile and Clothing Enterprises: Textile and clothing enterprises participate in corporate social responsibility projects due to the reasons such as fierce competition environment, international legal and structural regulations, increased customer consciousness, to be able to answer customer desires and expectations, to increase employee satisfaction and profit. Corporate social responsibility implementations are generally shaped in terms of social standards and press from international buyers related to environment. This pressure is more powerful in textile sector. Lots of awareness raising activities is carried out in the sector in terms of buyers, international enterprises and civil society organizations (http://www.unglobalcompact.org/docs/networks_around_world_doc/Network_material/CSR_Report_in_Turkish.pdf). The reputation of enterprises that implement corporate social responsibility projects is increased. Also their customer satisfactions, brand values and employee engagements are increased (Erdoğan, 2012). Corporate social responsibility can help companies to avoid business risks, gain access to capital, attract and retain talented employees, develop new customer base, enhance customer loyalty and gain acceptance by the local communities (Cooke and He, 2010). Corporate social responsibility issues are often clustered under four headings: marketplace, workplace, environment and community. Environmental issues were the earliest and are now the most commonly reported ones. These environmental issues include energy consumption and emissions, raw material usage, water consumption, waste, the volume of packaging, recycling and the use of chemicals (Jones et al, 2005). Turkish textile industry chooses the corporate social responsibility as a strategy that increases competitiveness against developing markets. It organizes projects voluntarily with European civil society organizations (http://www.unglobalcompact.org/docs/networks_around_world_doc/Network_material/CSR_Report_in_Turkish.pdf).

Analysis of Relationships between Environment and Corporate Social Responsibility Projects in Turkey and World: In our research we choose ten textile and clothing enterprises from the world. Five of them are Turkish enterprises. The enterprises are chosen due to their environmental activities and corporate social responsibility projects. Sunjut: Sunjut is an enterprise which operates in technical textile business in Istanbul since 1968. Corporate management decides to gain some its electric energy from wind in order to strengthen its position in national and international markets. Enterprise gains Eurosolar award with this renewable source usage project. Established wind energy facility has 12 Mw power and it meets most of the production energy need. It is the first private wind energy facility in Turkey (http://www.unglobalcompact.org/docs/networks_around_world_doc/Network_material/CSR_Report_in_Turkish.pdf).

Elvin Tekstil: Elvin Tekstil is a textile company which has its own trademarks and exports 80% of its production. It produces curtains. It has signed United Nations Global Compact in 2007. The company tries to minimize waste formation. Its products and product processes are nature-friendly. The company also works with environment-friendly suppliers. Paper and packaging wastes are collected and send to recycling. Solid wastes are collected in special areas and send to recycling. Solid waste amounts, especially paper and nylon, are decreased with improvement activities. The used machine oils are sent to recycling companies. The company sends the waste water to purification plant. Emission and dust measurements are done regularly. The company uses environment-friendly dying processes which use less dye and chemicals. Also it uses natural gas instead of fuel-oil. Besides glass units are inserted onto the ceiling of the dyeing plant in order to reduce electric usage and benefit from daylight. Lighting system with photocells is used in corridors and toilets. Employees’ birthdays and marriages are celebrated with tree donation to Tema. The company uses Turkish Education Foundation’s fund checks instead of chaplets. The company also plant trees to Bursa every year. Elvin Tekstil produces products which are made from organic cotton since 2008. It produces an antibacterial, nature-friendly, patented curtain which is named as Green Guard since 2008. The product uses oxygen and water vapor under daylight or its equivalent in order to clean itself from organic stains such as oil, tea, coffee, wine, fruit juice and cigarette black. The fabric cleans itself and by converting the harmful gases to harmless ones it also cleans the air (http://
Zorlu Textile Group (Korteks and Zorluteks): Zorlu Textile Group's main field of activity is manufacturing and marketing of yarn, curtains and home textiles. Zorlu Group has signed United Nations Global Compact in 2007. Korteks which is one of the main companies of textile group has owned Eco-Tex Standard 100 Class 1 certificate and ISO 14001: 2004 Environment Management System certificate. Korteks is the second award winning company in 2006 at a contest organized by Ministry of Energy with inverter project. Saving rate according to systems applied within the scope of project is 35%. Yarn oil, machine lubricants, chemical solutions, batteries and spray boxes are sent to recycling. Oligomer compositions, contaminated wastes, cartridges, cells, electronic wastes, metal sand filters and fluorescent lamps are disposed. Korteks also renders continuous training to the employees to raise environmental awareness. Korteks also encourages its suppliers to participate in environment-oriented activities. By granting extra point to the companies holding ISO 14001 in supplier selection and evaluation system it helps expansion of activities. Korteks produces environment friendly products. In the garments manufactured from Taç Antimicrobial yarns developed by Korteks, the spread of odor from the dead bacteria is prevented and in this way the fabric remains odorless and smooth for a long time as if it is newly washed and the customer feels the notion of cleanliness. Also they enable to reach the desired cleaning level by washing cloths rarely and by washing them at low temperatures. Taç Flame Retardant is a special kind of yarn developed by use of high technology which functions as a natural flame retardant. By virtue of chemical structures of phosphor compounds in polymer chain, the flame retardant feature may not be affected by repeated washing or dry cleaning process. Dope-dyed polyester yarns are colored during the production process. It is tried to minimize consumption of chemicals by making improvements in the existing chemical prescriptions. Zorluteks carry out tree planting activities every year. Another activity carried out to raise public awareness is the utilization of handbags manufactured from waste cloth in the factory outlet store instead of plastic handbags (http://www.zorlu.com.tr/EN/PDF/kis_en.pdf). Zorluteks also has planted 24.000 trees to Lüleburgaz in the context of carbon footprint project (http://www.zorlu.com.tr/tr/ PDF/kis_tr.pdf). By using recycled cotton and recycled yarns which are gained from waste fabrics, consumption of natural resources is reduced. Zorluteks has owned Eco-Tex certificate since 1998 (http://www.zorlu.com.tr/EN/PDF/kis_en.pdf).

Yeşim Tekstil: Yeşim Tekstil is based in Bursa and produces knitted products, dyed fabric, printed fabric, garment and home textiles (http://english.yesim.com/icerik/8/ General-Profile). Yeşim Tekstil is committed to preserve the environment at each and every stage of production through its environmentally friendly sustainable activities, energy friendly projects and recycling efforts. These activities are guided via the Global Compact Agreement, SA800 and Eco-Tex Standard 100 certificates. Yeşim Tekstil has contributed to environmental projects together with TEMA. The company adopted one of Bursa's impoverished villages Şükriye to revive fast disappearing farming and animal husbandry in the village. The company also established a memorial forest on the outskirts of Bursa. Also articles aimed at increasing environment awareness are published in each addition of the corporate magazine. In scope of the World Environment Day on June 5, Yeşim Tekstil has organized a variety of events to draw the employees' attention and increase their awareness to the importance of environment. On the other hand, daycare center teachers and kids' parents planted saplings of fruit and pine trees at Yeşim Tekstil's play park. One of the first companies in Turkey to manufacture recyclable cotton fabrics, Yeşim Tekstil has patented its environment-friendly recyclable and organic fabrics manufactured under the name Yeşim Recycle and Yeşim Organic. Yeşim Organic was patented in 2010 and Yeşim Recycle was patented in 2011. The percentage of organic yarns used in production was 17%, 18% and 30% in 2009, 2010 and 2011 respectively. Energy saving projects were carried in 2011 and reduction in CO2 emissions and water consumptions are obtained. Projects that were carried out in the recent years resulted in natural gas, electricity and water savings at the rate of 20%, 10% and 25%. Yeşim Tekstil also has commissioned its in house treatment plant in 2000, treating and discharging 10.000 tons of water to the nature every day. Used vegetal oils collected and sent to licensed recycling companies. Oil rags are collected separately from other wastes at maintenance departments. They are sent to national waste disposing facility. Contaminated barrels, chemical containers are sent to hazardous waste area. Fluorescent lamps are collected in the safe containers and sent to national waste disposing facility. Used electrical equipments are collected and sent to licensed recycling companies. Also waste papers, plastics and batteries are collected on a regular basis and delivered to licensed recycling companies (http://webdeyim.net/tr/e_faaliyet-raporu/yesim-tekstil/global-compact-report/).
H&M: H&M’s waste management regulations and recycling opportunities vary from country to country and sometimes even from region to region within a country. According to H&M all waste should be recycled or reused including transport packaging and hangers (http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Reduce-Reuse-Recycle/Waste-Handling.html). Since 2010 H&M’s all standard consumer bags have been made of recycled materials. Recycled plastic has the same durability as virgin plastic and the bag can therefore be reused by a consumer many times before it is finally recycled(http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Reduce-Reuse-Recycle/Shopping-Bags.html). H&M has developed environmental guidelines for packaging in 2010. Its main components are using recycled materials, using single materials and avoiding mixing materials such as laminates or stickers to improve recyclability, choosing standard packaging shapers to minimize waste and making packaging easy to separate so that it can easily be recycled or reused (http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Reduce-Reuse-Recycle/Packaging.html). H&M uses natural resources responsibly. Since 2010, H&M has been the biggest user of organic cotton worldwide (http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Use-ResourcesResponsibly/RawMaterials.html). Although the retail sector is a relatively low user of water, H&M still aim to minimize after usage. When building a new store or distribution centre H&M follow guidelines aimed at reducing water use. Its newly-built distribution centers also have rainwater utilization systems for toilet flushing and maintaining lawn and garden areas (http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Use-ResourcesResponsibly/Water.html). H&M works hard to ensure that its products are safe and to eliminate discharges to water, soil and air throughout the life cycle of all of its products. H&M defines hazardous chemicals according to an intrinsic property approach. H&M applies the precautionary principle – meaning that it preventively restrict chemicals even where there is scientific uncertainty (http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Use-ResourcesResponsibly/Chemicals.html). H&M has a policy that paper made from fiber that originates from a country with tropical rainforest must be Forest Stewardship Council (FSC) certified. FSC is a leading international forest certification association, guaranteeing that the paper comes from a sustainable source. Its ambition is to increase our use of FSC-certified paper globally. The printers used for the catalogue are certified to ISO14001. All of their mail order packaging boxes are made of cardboard with at least 60% recycled content(http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Use-ResourcesResponsibly/Paper.html). H&M saves 400.000 trees each year by using reusable boxes during transportation. They use recycled polyester equivalent to 9 million pet bottles during 2011. Also in 2011 H&M has started to collect used garments from customers for recycling. To encourage its customers to take part in this initiative, H&M offered an H&M gift voucher for each bag of clothes brought to its stores (http://about.hm.com/content/dam/hm/aboutdocuments/en/CSR/reports/Conscious%20Actions%20Sustainability%20Report%202011_en.pdf).

Marks & Spencer (M&S): M&S recognizes that chemicals are used in the production of every product sold within its stores but it has particularly focused its attention on pesticides, polyvinyl chloride and dyeing. Some 99% of PVC packing, the disposal of which releases chemicals which cause environmental concerns had been replaced by 2002 (Jones et al, 2005). Between 2007-2010 M&S saved and recycled 4 million items of unwanted clothes from going to landfill. M&S also improved energy efficiency by over 10% in its stores. It improved fuel efficiency by over 20% and introduced its instantly recognizable aerodynamic lorry trailers. They made clothes hanger recycling mainstream with 120 million re-used or recycled each year (http://corporate.marksandspencer.com/documents/publications/2010/planacommitments2010). M&S recognizes that chemicals are used in the production of every product sold within its stores but it has particularly focused its attention on pesticides, polyvinyl chloride and dyeing. Some 99% of PVC packing, the disposal of which releases chemicals which cause environmental concerns had been replaced by 2002 (Jones et al, 2005). Between 2007-2010 M&S saved and recycled 4 million items of unwanted clothes from going to landfill. M&S also improved energy efficiency by over 10% in its stores. It improved fuel efficiency by over 20% and introduced its instantly recognizable aerodynamic lorry trailers. They made clothes hanger recycling mainstream with 120 million re-used or recycled each year (http://corporate.marksandspencer.com/documents/publications/2010/planacommitments2010).

Nike: Nike had implemented energy management systems in 36% of its retail stores in North America. By the end of 2011 this initiative has saved roughly 3.1 million kwHs of electricity (http://www.nikeresponsibility.com/report/content/chapter/energy-and-climate). Nike’s material vendors use chemicals in dyeing and other processes. Nike has programs in place that restrict the use of certain order packing boxes are made of cardboard with at least 60% recycled content(http://about.hm.com/content/hm/AboutSection/en/About/Sustainability/Commitments/Use-ResourcesResponsibly/Paper.html). H&M saves 400.000 trees each year by using reusable boxes during transportation. They use recycled polyester equivalent to 9 million pet bottles during 2011. Also in 2011 H&M has started to collect used garments from customers for recycling. To encourage its customers to take part in this initiative, H&M offered an H&M gift voucher for each bag of clothes brought to its stores (http://about.hm.com/content/dam/hm/aboutdocuments/en/CSR/reports/Conscious%20Actions%20Sustainability%20Report%202011_en.pdf).

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more than doubled the number of retail stores that accept worn-out shoes for recycling. Nike Grind is used to make other products including buttons, zipper pulls, some of bestselling footwear, carpet padding and infill for synthetic turf (http://www.nikeresponsibility.com/report/content/chapter/waste).

**Inditex Group:** Inditex committed to taking environmental issues into account when planning and carrying out its activities and those of our business partners, and encouraging environmental awareness among employees, suppliers and the public (http://www.inditex.com/en/corporate_responsibility/environmental/policy). Sustainability and environmental management have been two of Inditex’s strategic variables since 1995. Environmental management system certified as ISO 14001 compliant in 25 of Inditex’s premises. Selective waste management and recycling are done at all Inditex facilities. Environmental training is given to all staff in manufacturing plants and logistics centers. Investments are made for renewable sources of energy and cogeneration plants (850 kW wind turbine, 1500m2 of solar thermal collectors). Energy and environmental integration project is carried out between 2007 and 2010. New renewable energy plants are built in logistics centers. Diesel engines and boilers are changed into natural gas ones so that emissions are minimized. New cogeneration plants are built in logistics centers in order to meet their own heat and power needs. Inditex Pro Kyoto is another project which is carried out between 2007 and 2010. It includes environmental projects such as the reuse me program for packaging and wrapping and using environmentally-friendly electric vehicles in logistics centers. Another project includes EcoStores. All new stores built from 2010 meet the EcoStore criteria. PEFC of FSC certified wood are used for store furnishing. PEFC or FSC certified price tags and paper bags are used. Wrapping and packaging are optimized and recycled materials are used. Inditex reaches an agreement with the Galician Regional Government to create a seed bank and implement a forest ecosystem improvement project. Pull&Bear plants to replace printed catalogues with an online version, as well as plant 16.500 trees in Mexico. Oysho supports WWF campaign to raise public awareness about the situation of our seas and make consumers responsible for their protection (http://www.inditex.com/en/corporate_responsibility/environmental/strategic_plan).

**Gap:** For Gap environmental responsibility means far more than being green or selling green products. As a global retailer they believe that they have the potential to make a difference on critical environmental issues such as saving energy and combating climate change. Being environmentally responsible also support their success as a company. Since 2003, Gap has participated in the U.U. Environmental Protection Agency’s Climate Leaders Program as well as the Carbon Disclosure Project to track its progress in reducing energy use and greenhouse gas emissions. In Gap stores managers are finding ways to reduce energy use with the help of energy management program. The program identifies stores with high energy use and works with managers to ensure that they are focused on energy conservation. In Gap's distribution centers lighting fixtures are replaced with energy-efficient fluorescent lights that maintain quality lighting while significantly reducing energy use and costs. By replacing light bulbs, the electricity consumption is reduced by approximately 40%. Gap also installed a one-megawatt solar array at its distribution center in California which generates approximately 1.9 million kWh annually. In Gap's supply chain one of its global initiatives is its water quality program. Implemented over past nine years in denim laundries that finish products for its brands, the program ensures that wastewater created in this process is treated properly before being discharged. At the end of 2009 this program became one of many requirements for doing business with Gap. Gap also continues to reduce solid waste across its stores, distribution centers and headquarters offices. Gap has new containers at its distribution centers that are more space-efficient, use less corrugate and are made of recyclable material. Gap anticipates this program will reduce cardboard waste by 57.000 tons each year. By changing its shipping practices Gap also expects to eliminate 63 million yards of plastic strapping. Much of Gap's waste comes from its stores and most of its stores are in shopping malls, where Gap has less control over waste disposal. To address this challenge Gap is working to recycle store waste at shopping malls by collaborating with its landlords, waste haulers and other like-minded retailers. In 2010 Gap partnered with Cotton Inc. to launch the recycle your blues campaign wherein customers were encouraged to drop off their old, outworn pairs of jeans at any of Gap's participating stores. The old jeans were converted into Ultra Touch Natural Cotton Fiber housing insulation which is one of the most sustainable, environmentally- sound types pg insulation available today (comprising 90% post-consumer recycled natural fibers). In return for their generosity, participants received 30% off a new pair of Gap Jeans, while the insulation generated by the campaign was donated to nearly 700 homes in underserved communities and to special housing projects such as the post-Hurricane Katrina rebuilding effort. Cotton Inc. has operated recycle your blues for the past four years (in 2009); Gap's customers' donation of more than 360.000 pairs of jeans surpassed the amount of denim collected in the four-year history of the program (http://www.gapinc.com/content/dam/csr/documents/SR%20Full%20Report.pdf).

**Conclusions:** Corporate social responsibility implementations become apparent as a multidimensional act which has serious results and effects over environment, enterprises and society. The environmental implementations of enterprises, whose examples are mentioned above, have great importance in terms of environment protection and handing down the environment to the next generations without derogation. Besides these environmental corporate social responsibility implementations provide serious advantages to the enterprises.

1. Contributing to obtainment of social and economical benefits by affecting enterprise image and value in public opinion.
2. Providing enterprise's economic and social continuity by complying with several national and international legal conditions.
3. Contributing to enterprise's economic structure by benefiting from the saving results of environmental corporate social responsibility projects (water and energy reduce, evaluation of the wastes, recycling etc).
4. Instruction of an institutional structure in where organizational climate is positive and democratic, as a result of improvement in social-physiological sides of employees and enterprise associated with corporate social responsibility projects.

| Table 1: Environmental social responsibility projects of textile and clothing enterprises |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                  | Sanjut | Elm | Korteks | ZorluAtak | Yesim | H&M | M&S | Nike | Inditex | Gap |
| Wind energy facility            | +      | -   | -       | -       | -     | -   | -   | -    | -      | -   |
| Hosting water purification plant| -      | -   | -       | -       | -     | +   | -   | -    | -      | -   |
| Water purification              | -      | +   | +       | -       | +     | -   | -   | -    | -      | -   |
| Energy saving projects          | -      | +   | +       | +       | -     | +   | +   | -    | -      | +   |
| Water saving projects           | -      | -   | +       | +       | +     | +   | -   | +    | -      | -   |
| Waste picking and separating    | -      | +   | +       | +       | +     | +   | +   | +    | +      | +   |
| Paper recycling                 | -      | +   | +       | +       | +     | -   | -   | -    | -      | +   |
| Plastic recycling               | -      | +   | +       | +       | +     | -   | -   | -    | -      | +   |
| Oil recycling                   | -      | +   | +       | +       | +     | -   | -   | -    | -      | -   |
| Chemical recycling or disposal  | -      | +   | +       | +       | +     | +   | -   | -    | -      | -   |
| Recycled textile and clothing   | -      | -   | -       | -       | -     | -   | +   | +    | +      | -   |
| Battery and electronic equipment| -      | -   | +       | +       | -     | +   | +   | +    | -      | -   |
| Contaminated waste recycling    | -      | -   | +       | +       | +     | -   | -   | -    | +      | -   |
| Disposal                        | -      | -   | +       | +       | +     | +   | +   | +    | -      | -   |
| Environment-friendly products   | +      | +   | +       | +       | +     | +   | +   | +    | -      | -   |
| Usage of recycled materials     | -      | -   | -       | +       | +     | +   | +   | +    | +      | +   |
| Tree planting                   | -      | +   | +       | +       | -     | -   | -   | -    | +      | -   |
| Emission measurement            | -      | +   | -       | -       | -     | -   | -   | +    | -      | -   |
| Supplier selection relative to | -      | +   | +       | -       | -     | -   | +   | +    | -      | -   |
| their environmental activities  |       |     |         |         |       |     |     |      |        |     |
| and incorporating them to the   |       |     |         |         |       |     |     |      |        |     |
| projects                        |       |     |         |         |       |     |     |      |        |     |

In our study, it can be seen that, corporate social responsibility projects of local and foreign enterprises have five basic aims: 1. Cost advantage projects which are practiced in terms of cost advantage as well as environment protection (water and energy saving, evaluation of raw materials and production wastes). 2. Implementations intended for informing the public (various carnivals, publications, collaboration with organizations which aim to protect environment, common projects, social thematic works which educate the employees and customers). 3. The projects aiming the dissemination of organic raw material and product usage. 4. The projects aiming to reduce the chemical materials usage during production processes and product usage so that environment is protected and at the same time saving is obtained. 5. The projects aiming to choose and support the environment-friendly suppliers which prove their suitability in terms of national and international standards. Table 1 shows the implementations of enterprises included at our research in terms of five basic activities mentioned above. The research results show that Turkish textile and clothing enterprises give great importance to corporate social responsibility projects as well as their significant foreign colleagues and implement serious projects. The corporate social responsibility projects and implementations whose beginning trace to 1990s are increasing and varying due to the support and expectation of the public and political authority. On the other hand very few national or international enterprises give importance to the environmental corporate social responsibility projects. Accordingly there are lots of things to do in terms of environment protection and improvement. We recently become conscious about this issue and the enterprises recently realize that they have to give great importance to this issue in terms of differentiation.
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