

APPENDIX A

Table A1: Important Events in Germany, UK, Production Countries, and Transnationally, 2012-2019

2012		
September 11	Pakistan	Ali Enterprises fire, killing 258 workers
November 24	Bangladesh	Tazreen factory fire, killing at least 112 workers
2013		
April 24	Bangladesh	Rana Plaza factory collapse, killing 1134 workers
December 14	Germany	First statement of intent to develop a National Action Plan on Business and Human Rights in the coalition agreement
May 15	Bangladesh/ transnational	The Accord on Fire and Building Safety in Bangladesh is founded and signed by over 200 mostly European garment retailers and brands.
June	USA	United States suspends Bangladesh's trade privileges under GSP
July 10	Bangladesh/ USA	The Alliance for Bangladesh Worker Safety is signed by large and mostly US-American garment retailers and brands
July 15	Bangladesh	Bangladesh government amends its Labor Act to improve freedom of association, allow for elected worker participation committees, and raise the minimum wage
July 25	Bangladesh	The Government of Bangladesh and representatives of Bangladesh employers' and workers' organizations sign an integrated National Tripartite Plan of Action on Fire Safety and Structural Integrity in the garment sector.
September 4	UK	UK is the first country to publish a National Action Plan to implement the UNGPs on Business and Human Rights
2014		
October	Germany	Foundation German Partnership for Sustainable Textiles (Textile Partnership)
2015		
26 March	UK	Adoption of the Modern Slavery Act (MSA), stipulating that companies with an annual turnover of over £36 million must produce an annual statement reporting their efforts to prevent slavery. This statement must be signed off by a senior executive with a link to the statement placed prominently on the company website.
March	Germany	The European Center for Constitutional and Human Rights (ECCHR) files a compensation claim against a German retailer at the Regional Court in Dortmund, Germany. The German firm had been the main client of Ali Enterprises.
June	Transnational	Foundation of Action, Collaboration, Transformation (ACT)
2016		

First quarter	Transnational	Launch of the Transparency Pledge by a coalition of global unions, labor rights and human rights organizations, to improve transparency in garment and footwear supply chains
December 16	Germany	The “German National Action Plan - Implementation of the UN Guiding Principles on Business and Human Rights 2016-2020” is adopted by the Federal Cabinet. Voluntarism remains key, but under the condition that until 2020 every second firm with more than 500 employees will have implemented human rights due diligence.
December 11-12	Bangladesh	Garment workers strike in Ashulia, Dhaka, for an increase in minimum wage from \$60 to \$190.
2017		
January	Bangladesh	Bangladesh government crackdown in retaliation for the minimum wage strike in Ashulia, Dhaka.
January	Transnational	The Clean Clothes Campaign along with 26 labor rights groups sends a joint letter to over 20 of the largest apparel brands and retailers asking them to lobby the Bangladesh government to secure the release of labor leaders detained during the Ashulia minimum wage strike, and to introduce a wage board for the garment sector.
February 8	Transnational	The Organization for Economic Cooperation and Development (OECD) launches Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector.
February	Bangladesh/ transnational	Large apparel brands and retailers boycott Dhaka Apparel Summit hosted by the Bangladesh Garment Manufacturers and Exporters Association (BGMEA) in response to recent labor issues and repression of groups in Bangladesh.
March 27	France	Passing of Loi de Vigilance
June 29	Transnational	Global unions IndustriALL and UNI Global Union announced a new agreement with major apparel brands to renew the Bangladesh Accord for an additional three years.
July 30	Bangladesh	BGMEA holds Emergency General Meeting opposing the extension of the Accord and Alliance.
Entire year	Germany	German government making sustainable supply chain a topic for the German Group of Twenty (G20) presidency, which focuses on “shaping an interconnected world”
2018		
April	Bangladesh	The Bangladesh High Court places a restraining order on the Bangladesh Accord’s inspection program (though hearing is postponed more than six times).
August 17	Transnational	Thousands of Capiopa Apparels and Garments workers block the highway to demand a wage increase.
March 13-14	UK	One of the leading auditing organizations, Sedex, organizes high-level conference on: “ <i>Defining ‘Beyond Compliance’ in Responsible Sourcing</i> ”
December	Bangladesh	Unions representing Bangladesh garment workers reach a landmark \$2.3m settlement with a multinational apparel brand after it was accused of delays in remedying life-threatening hazards at its factories
2019		

February 20-21	Germany	German Ministry for Economic Development and Cooperation launches high profile event on “Promoting sustainable supply chains: separate accountability – shared responsibility”
May 8	Transnational	“Memorandum of Understanding” signed between the Bangladesh Accord Steering Committee and the BGMEA to establish Ready Made Garment Sustainability Council
May 19	Netherlands	Adoption of Dutch Child Labor Due Diligence Law
December 8	India	43 people die in a fire at a Delhi bag factory

Table A2: Approaches to Addressing Responsible Management Demands: Selected Illustrating Quotes

Aggregate Dimension: Prioritizing the market logic	
<i>Discursive representation: Deflecting responsibility</i>	
Shifting responsibility to other actors	We hope that in the end there’s a type of transparency because of which the consumer realizes that a certain margin of the price for the clothing is due to sustainability. [...] We can’t do that yet. I still remember the discussion around Rana Plaza when some TV-channel interviewed people in front of Primark and told them “Yesterday 1.100 people died at Rana Plaza and Primark produced there”, and the people said, “That’s really sad, but I have to buy clothes somewhere and I don’t have the money”. (MID_DE14_PURCH1a) ¹
	What the Americans or some of the American firms did as a result [of Rana Plaza], leaving and saying they didn’t want to work there anymore, is somewhat legitimate from an ethical point of view, because you shouldn’t really work in a country as inefficient as Bangladesh. It’s a catastrophe. [...] But well, we’re competing with others, we have to make sure that we can put competitive products and competitive prices on the market. So, you can’t really get around Bangladesh. (DEP_DE18_CSR1a)

¹ The references to our firm interviews contain information on the market segment or price range of the firm (LOW=low priced fashion retailer, MID=middle-priced fashion retailer, LOWMID=low to middle-priced fashion retailer, SUP=supermarket, SPORT=sports retailer, DEP=department store), the country and firm identifier (UK1-UK10 and DE1-DE10), with which role (CSR or purchasing officer, strategy) the interview was conducted, with the number indicating whether this was the first, second, or third interview with that role at a company, and, finally, the letter at the end identifying the individual interviewee from whom we have taken the respective quote because there could be several interviewees in the same interview or several interviews with one interviewee. Events we attended are referenced chronologically with E1 to E63. References to informal talks (IFT) and interviews with stakeholders (STKH) contain a country identifier (DE, UK, GL for global) and with which stakeholder group the interview was conducted (IMPORTER=import agents, UNION=unions, GLUNION=global union federations, STATE=government representatives, INITIATIVE=multi-stakeholder or business initiatives, , LEGAL=legal actor, e.g., lawyer, EXPERT=industry expert, , NGO=non-governmental organization) with the number indicating different stakeholders within the same group of stakeholders, and, finally, the letter at the end identifying the individual interviewee from whom we have taken the respective quote if we have conducted more than one interview with the same stakeholder.

Denying own responsibility for labor standards	I: If we take a look at the sourcing countries, do you in any way support collective bargaining there, in Bangladesh as well as in other countries? R: Difficult. We would do it if we knew which means we had. [...] But it's...generally we are willing, but it's just almost impossible to practically implement, at least at the moment. (MID_DE11_CSR2a)
	The question of who is responsible hasn't changed. German NGOs or I'll say western NGOs point their fingers at retailers, which is a weird way of looking at it in my opinion. It's hard for me to understand. (DEP_DE18_CSR1a)
Hiding behind competition	Overtime is always an issue. It's not just their fault it's ours as well. If we want more orders in an increasingly short time period and the material is delayed by two days, but we don't allow for a later deadline because the retail market doesn't permit it at that moment, overtime is really the only way to compensate for that. [...] That's the way things are. [...] And we can't pretend it's not. (MID_DE14_PURCH1a)
	Many consumers ask us "How can you import from Bangladesh?" The answer is, "We have to. As long as others are able to source from there the market forces us to source from there as well." (DEP_DE18_CSR1a)
<i>Organization level: Implementing baseline CSR standards</i>	
Managing reputational risks	One of our tasks is to identify new suppliers together with the agency to control the channel and risk mix through strategic control. That doesn't mean 80 percent in Bangladesh, but it's capped through risk protection – what's the maximum percentage I can do in Bangladesh and still be protected. (MID_DE14_PURCH1a)
	Of course, there are risk countries and of course Bangladesh is one of them. And, therefore, the attention you direct to these countries is of course greater than if you produce in Poland [...]. You wouldn't monitor as closely as in Bangladesh. (MID_DE11_PURCH1a)
Defining minimum compliance standards for suppliers	Let's say you have to be very careful what you actually demand from them. If you demand a guarantee you're going to fail. They sign everything that doesn't fall off the table, but they can't guarantee it [...] you're going to be lied to. [...] If you buy a used car and say "You have to guarantee its flawless." It doesn't work that way. No matter how strict you set your standards, if you look at social audit reports you're always going to find faults that are sometimes more and sometimes less grave. [...] Like I said we have it written in our purchasing conditions that the code of conduct has to be passed through and the implementation conditions have to be known everywhere, have to be put up in every country of production, but we can't control it, because we're not sure how to we're supposed to monitor it at the moment. (DEP_DE18_CSR1a)
	I: How influential would you assess the CSR department in terms of the overall corporate strategy? R1: Well, I think the most important aspect in our house of strategy is: the product is the leader. Because the brand cannot survive without the product. Therefore, we certainly strive to develop the best possible strategy for the products, the best possible consumption strategy, the best possible purchasing strategy. And that's where I assert my influence with my CR strategy. So, I would say the product and sales are top priority and purchasing, sourcing, and CSR thereafter. (MID_DE14_CSR1a)

<i>Field level: Avoiding field-level commitments</i>	
Joining business-led CSR initiatives	We're a member since 2010. Of course, BSCI is a company-driven initiative which simply meets or met our requirements best at that time. But overall, it still is. You also have the best lever. Since it's very big and has a lot of members, you have greater synergy effects, many suppliers are already audited, you can join forces. (MID_DE11_CSR1a)
	That's a lot to do with us using the BSCI database, I'm not sure if you've heard about it, they have their own database that's accessible over the internet for their members and only their members and the database manages all of the audit data, address data that are behind it and it also has this kind of – how should I say this – reminder function – “this audit is expiring, please make sure to get a new one”. [...] So, to be clear, we don't have to manage, follow, control, and collect data in our own systems as well. That is all available on the BSCI platform and that makes it very easy for us and I think that at the end of this year we'll actually have all manufacturers audited by BSCI standards for the first time. (DEP_DE18_CSR1a)
Lobbying against binding regulation	During an expert hearing on corporate responsibility, organized by the Green Parliamentary Group, a representative of the Federal Association of German Industry argued that the expectations of German non-governmental organizations on corporate regulation were “unrealistic” and “far too high” and that insisting on binding law was wrong because the market would be effective in preventing corporate fraud and misbehavior (resulting in laughter from the audience and members of the Green Parliamentary Group). (E27)
	Dr. Hans F. Kruse, vice-president of the German Federation of Wholesale and Foreign Trade and Member of the Board of Directors of the German Federation of the German Export Trade argued in his opening keynote for the German Foreign Trade Day that “corporations are overburdened with this task” [responsibility in the supply chain] and that they need support. (E4)
Aggregate Dimension: Accommodating responsible management within the market logic	
<i>Discursive representation: Acknowledging responsibility</i>	
Recognizing retailers' role in causing labor abuses	What we've done on a more pragmatic levels is we've engaged people like the ETI to do cross business training and awareness, so we've actually talked to the buying structures in conjunction with the ETI coming to do training courses around what impact buying decisions have on ethics within the production base to make people consider and think more carefully around how they interact with suppliers and commercially, what we're asking for [...], is that going to have an impact on ethics? (LOWMID_UK13_CSR1a)
	[...] and they [suppliers] also say that the way we behave can make it difficult for them to become compliant in some cases. But for that reason, we also work with our internal teams, so they are more aware of what they do and how it can influence the supplier. And you can actually influence a lot without always thinking only about prices. (LOWMID_DE8_CSR1a)

Engaging with critics	I think that they [purchasing colleagues] are all aware of it, we do talk about it. It's constant, I suppose it's reminding buyers what are the implications. You're asking if they can ship that two weeks earlier, how do you think it's going to happen? [...] It's just a constant kind of reminder. (LOWMID_UK9_PURCH1a)
	I think again it's always a people piece because it depends on the NGO, so you get implementing partners working on the ground who are fantastic, very supportive, very engaged in the issue at hand and are actively making a difference because the person involved in that particular NGO, it's part of their values and their morals and that's what they're endeavoring to do. So, if you can align with that, then you can unite together and move it forward. (SUP_UK1_CSR1a)
<i>Organization level: Formalizing CSR procedures</i>	
Granting CSR managers veto rights	I: And if there are conflicts, so purchasing would like to have one factory and you another, is there a formal regulation for handling that? R: Well, the decision which supplier to work with lies with purchasing. We don't decide that. We are included in the way that we have a veto-right, I'll say, insofar that we can say "the supplier doesn't meet our requirements, he won't do". (SUP_DE3_CSR2b)
	That's also part of it and monitoring, to always be hands-on there and to understand and to track whether the supplier has actually implemented the audits according to the standard which we prescribe and if the results are not sufficient, we can start a conversation in order to improve it [...]. Because if we're not interconnected with purchasing, we make a decision and the buyer either doesn't know anything about it or he's maybe not interested in order to get the best price, this won't influence the supplier's decision to actually improve these findings and for that reason it's very important that we work in the same management department and we can put in a veto for production facilities, for suppliers because he does not comply with certain requirements and he experiences that we're serious about these issues. (LOWMID_DE2_CSR1a)
Building information systems around CSR	It [the procedure to onboard suppliers] has changed, we have more automated-based systems now, and that's again in line with how our business has increased generally [...]. We've put more automated practices in across the business and that's included within it. [...] So, part of the piece mentioned around, you can't raise an order unless it's an appropriate supplier? You couldn't do that anyway, but now there are more robust procedures in place, I suppose. It's just, as we've invested in systems to match the business, we've made sure they are robust and future proof from an ethical factory integration point of view as well. (SUP_UK1_PURCH1a)
	What we have done is set up the system so that when corrective action plans come in, each line of non-conformance is inputted into the system. Rather than a PDF file that gives you a grade, every single NC [non-conformance] that is found is identified onto the system. Therefore, let's say you have got two minor and three major issues, but they are all to do with fire safety. Individually, it's not going to impact our requirements because they could be quite small issues. But, actually, collectively, it means that they have not got a good understanding on how they manage fire safety or a particular area of fire safety. [...] we can then start to pick up that they have got something missing in their understanding. (SUP_UK1_CSR1a)

Seeking win-win through CSR	We do have suppliers we've had in our portfolio for years; some might not have been in there for that long, but we're not known for supplier hopping. Because every new factory, every new supplier costs the company money. That doesn't mean we don't look around at what's possible and what kind of suppliers there are and of course we have to keep our options open, but you always need to consider the cost that comes along with a new factory and a new supplier. [...] We want strong partnerships because they are a win-win. (SUP_DE12_PURCH1a)
	We are convinced that especially in the face of always increasing competition in the market, sustainability as an additional quality promise and differentiating feature has a growing influence on the purchase decision and, in the medium term, will shape customer loyalty and satisfaction decisively. What is particularly important here is an authentic, dynamic and always self-reflective approach with scope for innovations and current market developments. (LOWMID_DE2 Sustainability Report, 2015/2016, p. 8)
<i>Field level: Supporting voluntary industry standards</i>	
Forming/joining multi-stakeholder initiatives	I think they've [ETI] played a real pivotal role in the last 10 years. I think that, as a business who's starting on the journey, they can offer a lot of support and guidance. I think the opportunity to meet, mix and network with other people in the same roles within industry is vital. I think it offers a real, a good platform for everybody to get together and share experiences and knowledge. (LOWMID_UK13_CSR1a)
	I think a lot of the joining of the ETI there, because it's a commitment, it's a financial commitment, not just fees [...]. There was an appetite, I would say, at all levels. But there was also an element of me saying, "Well, how do you know what's going on? We need to do this, we need to do that, and to do this and that we've got to join this, have this resource." (LOWMID_UK9_PURCH1a)
Engagement in certification and capacity-building	I think mainly capacity building and trainings are needed for the suppliers. I think that the Accord is also on a good way, also in terms of the next phase when more emphasis is put on this worker participation committee, so the workers in the factory are represented, and also supplementary programs, the ETI had another program in Bangladesh recently. I think this is quite a good approach in order to raise awareness for the topic and to increase the suppliers' ability to know and comply with the standards. (LOWMID_DE8_CSR1a)
	I: You just said that assuring something like that is very important for the supplier to be able to make certain investments. Does it have an impact on the price as well? Do you tell them: 'Okay, we'll pay more if you improve this'? R: No, not directly, because it's hard to transfer. It's hard to transfer to the product because we don't utilize the factories' full capacity. If we're using factories' full capacity and they conduct building measures it might be transferable. But it's hard to calculate and that's why we go the route of supportive measures – like the consultant on site who accompanies the factory one on one – which we pay. (SUP_DE3_PURCH1a)
Aggregate dimension: Prioritizing responsible management in market-protected spaces	
<i>Discursive level: Shaping a new meaning of responsible management</i>	

Admitting limits of unilateral and voluntary CSR	I think when you think about it, there's always quite a lot of focus on what a brand should be doing, or could be doing, but actually when you look at many of the broader issues, one little brand, however big it is, is going to be like a drop in the ocean, because most of these countries are producing not only for the export market, but for the domestic market as well. (LOW_UK7_CSR1a)
	Everything we do now is just a private corporation enforcing labor law and with the wrong tools to enforce labor law. And frankly, I don't think anyone wants multi-national corporations in charge of law enforcement. But since that's the only we have, that's the only tool we use. So, we still aren't at the point where we have this other tool we can rely on, but we are getting closer. And that's the shift of the last five years, steps in that direction. (MID_DE7_PURCH1a)
Redefining CSR in terms of human rights	I think the ETI base code is a... I mean, it's an audit standard. If you look at the ETI base code, the problem has been that there has been no focus on...if you look at enabling human rights, the shift, the UN guiding principles have had a massive impact. That's what's been the real difference because suddenly, what's happened is that instead of it being an audit standard [...], now it's about human rights. [...] you have to show you've done due diligence. If you're going to do due diligence then you have to have a lot more processes in place, you have to take it seriously. And also, there's no point in looking at child labor if you're not going to look at enabling human rights. So freedom of association, gender, wages, those are the three issues that you have to look at to be able to allow all the other standards to be implemented. Unfortunately, there's still a long way to go on freedom of association. (MID_UK2_CSR1a)
	In today's world of global markets and complex supply chains, connecting a multitude of protagonists with different cultural backgrounds, development and social structures, the participation in international trade relations offers good chances to create development, economic growth and social stability for all involved. Using these chances to the benefit of the people cannot work without the safeguarding of Human Rights as one of the key elements. (LOW_DE1 Human Rights Policy, 2017, p. 1)
Defining labor standards as pre-competitive	Working in partnership with others pre-competitively is vital to addressing risks of modern slavery, particularly further up the supply chain where our direct commercial influence may be less significant. (MID_UK2 MSA Statement, 2018/19, p. 13)
	We can't compete on human rights. (E35)
<i>Organization level: Shaping new core business practices</i>	
Contesting core business practices	From a labor standards point of view, obviously, if we could always pay people more, then that would be ideal. But then you can't be competitive, and you can't sell anything because you're more expensive than everybody else. Then actually those people don't benefit in the long run, so it's got to be – the jargon we use is sustainable affordability, so trying to balance that is something that has to be discussed now and again. (SUP_UK3_CSR1a)
	We recognise buying practices are a problem. We are going to start to look at that, and we are going to start building into that. (E40)
Aligning responsible	Sustainability is directly reporting to global sourcing [...] I think it is better to join forces in this way, because at the end of the day, the key to bringing the pressure and to force for the suppliers; to achieve and to give the appropriate frameworks for the workers in the

management demands with core business functions	companies can be definitively delivered by the buying team, because they have the key for many things, right? And the cooperation with the social compliances is always there and is very much requested from our side. (MID_DE7_PURCH1a)
	And I think CR and supply chain have got more and more opportunity to align, to combine, and to integrate. CR is a hugely important and increasingly important focus area. But I would like to see more of the language of it being – it's less separated, it's less disaggregated; it's more combined, it's much more together. And a supply chain requires sustainability. It requires a responsible attitude to its partnerships. And these things are absolutely – should be – absolutely symbiotic, you know? And I think the supply chain has a very important role in the application of good CR policy and principle. CR is the conscience, the brain – and the supply chain is the engine. And I – that's how I think the relationship will develop. (SPORT_UK5_STRAT1a)
<i>Field level: Developing a binding regulatory infrastructure</i>	
Lobbying government for stricter regulation	And I think governments have a responsibility to govern. They need to lay out ambitions and targets which people can relate to, and which matter. And ethical trade, modern slavery, living wage – these are societal things which industry can't do on its own – won't do on its own, either, to be fair – so I think governments should compel industries to be a little bit more assertive and a little bit more demanding of them. (SPORT_UK5_STRAT1a)
	Well, I am a proponent of the view that voluntary self-regulation is not enough, we rather need a reasonable, business-friendly form of regulation. And that's a matter of politics and nothing else. (LOW_DE1_CSR1a)
Forging sectoral agreements with unions	[...] moving the market alone is impossible [...] if we can establish nationwide collective bargaining agreements, that's a way forward. (MID_DE7 at E17)
	ACT aims to formalize the role of trade unions within industry-wide collective bargaining, ensuring that trade unions play a vital role in receiving and addressing grievances both at the operational and industry level (LOW_UK7 Modern Slavery Statement, 2018, p. 8).
Engaging in committed collaboration	So I think that's something we've all learnt. And we're all sharing the same sites, I think that's the other thing that historically, a lot of people say, "Well we do things differently." Or "Our prices are this because we do this." A bit of a smoke screen or a suggestion that retail price is an indication of ethics and actually, in reality, we know we all share the same factories. (LOW_UK7_CSR1a)
	And from then on, it's just been collaboration with all the brands working together because no one can do this alone and that's why I believe that if industry gets together and works at a more collaborative, higher level, it will have more impact and help influence the government more to get more enforcement and resource for what's needed [...]. (DEP_UK4_CSR1a)

Table A3: The Institutional Work of Constructing Market-Protected Spaces: Selected Illustrative Quotes

Concept	Illustrative Data
<i>Conditions for institutional work</i>	
Focusing events and contestation <i>(new basis of attention)</i>	The working conditions in the textile industry are bad. We all knew that! The people responsible also knew it. I have to say the Clean Clothes Campaign delivered so much information that no one can say: I didn't know about that! [...] But I would say the big starting point was Rana Plaza. That has to be... or actually, if you will, the catastrophes before that. Ali Enterprise, Tazreen and so on, but where there was no way back, so to say, was Rana Plaza. (STKH_DE_UNION3)
	And you know it, well literally, I mean we had been doing fire safety trainings you know since, I think since January of that year, we started doing fire safety trainings after Ali Enterprises and Tazreen. And you know, so there was a bit of urgency around it, we knew that there was a problem in Bangladesh and then Rana Plaza collapsed and we knew that the problem was big, but we didn't know how big. And that informed everybody's decision to join [the Accord]. (MID_DE7_CSR1a)
	So, I mean it was appalling. We felt it with deep regret, because the work had started properly, but it [Rana Plaza] really [...] was a game changer and a realization that we were lucky. It could have been us. It could have been our labels that were in that building, not Primark's. (MID_UK2_CSR3b)
Shadow of the law <i>(international standards establishing new sources of legitimacy)</i>	To go back to the Modern Slavery Act, I'm going to talk about it from a retailer's perspective, this regulation has really, I would say, helped in widening the conversation within the organization, so I've been appointed the modern slavery officer, within the business, which then means that I have to set up a committee which involves HR, retail, operations, marketing, so across the business you have various contacts even within your cleaning staff, who are cleaning in your building. Who is working in your warehouses, your models, your photography contracts, so people have never applied the lens of human rights within those relationships or within those contracts. So for us, it's sort of like widened the lens, across all parts of the business. (E21)
	I guess at [UK5] we've always tried to do things to a certain level and some of the pushback that you sometimes get from other parts of the organization is when you have competitors who are not operating at the same level.... Government legislation lifts everybody up to a certain base level. It makes it a much more even playing field. (SPORT_UK5_PURCH1a)
	It [the UK Modern Slavery Act] has interestingly been really influential in driving the conversation with companies. Because it has required CEO, senior director engagement and sign off, because it has got the legal people involved, because it is a public statement that needs to be posted I think they've suddenly taken note and the ethical trade people that we normally deal with have got a huge amount of traction internally. [...] So it's really been a foot in the door from a number of perspectives and has driven change. You know people talk about game changer but I think it has been a bit of a game changer in terms of seriousness with which companies are now recognizing their need to take this and getting buy in and even getting more resource in for some companies. (STKH_UK_NGO1b)

Strengthened market-restraining actors (<i>new sources of authority</i>)	But I think for me, when I think back to Rana Plaza and this is work to be done, is whatever the circumstances, if we had had a situation in any of those factories, if we had had trade union representation in those factories and those workers had had a voice, in order to flag up the issues that they started to see, then it might have been different. Which is why we now want to collectively work with the trade unions on how we can start to give workers a better voice, whether it's through the trade unions, ideally, but there's got to be a journey there, and I think what we're all learning is now, what does that journey look like to support better worker representation in factories. (LOW_UK7 at E21)
	[...] what's in this [the Accord] really is not just Rana Plaza, and improvements in Bangladesh, but the idea that a global union could work with a global industry, recognizing that the only way to drive improvements in this industry is going to be working together. (STKH_UK_NGO1a)
	I think you could safely say that the role of the GUFs has increased [since Rana Plaza], and their ability to influence events and effect change has been greatly enhanced by the way they reacted to that disaster positioning that followed. They're now very useful partners in all this. (STKH_UK_UNION1)
Strengthened progressive CSR managers (<i>new sources of power and status</i>)	And so if you look at the field now, since Rana Plaza you're gonna see there is a lot more innovation, a lot of percolation, a lot more collaboration, you know and people are trying new things because we know that the old way just wasn't working. So you know that's the first change that Rana Plaza made. I'm on the Steering Committee of BSCI and I don't know if you saw that we just signed MOU to cooperate with Sedex. (MID_DE7_CSR1a)
	[...] the UN Guiding Principles [United Nations Guiding Principles on Business and Human Rights] have had a massive impact. That's what's been the real difference because suddenly, what's happened is that instead of it being an audit standard [...], which you can just tick off, now it's about human rights. Human rights opens the door for a lot more, you have to show you've done due diligence. (MID_UK2_CSR1a)
	One theme is fire protection, because this is a question of resources. The purchasing department would rather prefer to have more suppliers, the CSR department instead wants to keep this number limited to attend to their duties, otherwise control would be no longer possible [...]. [...] Since Rana Plaza, there is a greater understanding in the sourcing department that the number of suppliers can't be further increased, since the supplier monitoring is already very complicated. (LOW_DE1_CSR1a)
Core mechanism	
New meaning of responsible management (<i>search for alternative templates</i>)	This is less about a competitive edge, from one retailer to another, this whole issue of human rights needs to be pre-competitive and I think we're all getting into that space. And this is where we now start to see activities on the ground that have real impact like the Accord, in Bangladesh. (LOW_UK7 at E21)
	That's why the freedom of association piece, the gender piece is really important. You know, if 85% of all garment workers are women, why isn't ETI, all the brands, etc., why haven't we all got in every single program a gender program? I mean, at the moment, if you look at the gender programs, they're, "Oh, we'll teach the women how to wash their hands," or, "We'll teach them how to wash their..." do you know what I mean? It's not... it's bloody ridiculous, absolutely ridiculous. Sorry... but that's

	<p>something, again, we raise it, we're doing our own stuff but we'll also take it to ETI and we'll say to them, "This is an issue. What are you going to do because without collaboration we can't move forward?" And we look at the Accord and say, "Look at what the Accord has achieved." Surely we should be replicating that. (MID_UK2_CSR1a)</p>
	<p>A representative of a global union during a panel discussion responded to a question on what auditing would have to look like in the future that what was most important was that workers are included as they are the ones knowing the conditions and suffering from bad conditions. (E28)</p>
Binding regulatory infrastructure (<i>new basis of norms and strategy</i>)	<p><i>New basis of norms.</i> If a company would do this [Accord] alone, this company would be afraid that: "Oh, we invest money in something where my competitor doesn't invest money. Then I probably have a competitive disadvantage and my competitor can offer the leggings for 3,99, however I would have to offer it for 4,50, so I'm losing market share and I have a disadvantage. I'm just saying that now, that all the "major buyers" are involved, everyone is doing it, everyone has to spend money for it, and no one has to have the fear of being disadvantaged. And that's why it works! And it can work out like this. (STKH_DE_IMPORTER1)</p>
	<p><i>New basis of norms.</i> [...] we're going to do it [promote industry-wide bargaining] together because it's a 50/50 – it's like the Accord – it's a 50/50 arrangement. We have a foundation that we've set up called The Act Foundation, and that is controlled 50/50 by us and the brands. It's a completely joint union-management initiative. (STKH_GL_GLUNION1a)</p>
	<p><i>New basis of strategy.</i> Well, it was intrinsic in the Accord anyway that you have to always keep the volume stable for at least two years and of course that's exactly the... we understand every supplier that says, "Yes we'll build everything according to your wishes and then you're gone tomorrow", of course as a first step they want supply commitments and all of that. We arranged all of that where it was necessary [...]. (LOW_DE1_CSR2a)</p>
	<p><i>New basis of strategy.</i> [...] they're trying for this sort of level playing field approach but from a different angle. So they're saying if you have industry collective bargaining everyone who is operating there is going to have to abide by that potentially. (STKH_UK_NGO1b)</p>
Changed core business practices (<i>alternative mechanisms of control</i>)	<p><i>New informal control mechanisms.</i> Some people argue for transparency for transparency's sake. We tend to say, "If you, for example, map and publish your supply chains, we can work out: are there unions present? Are there unions in the area that could support any workers in that workplace to develop a union presence?" etc. We can't do that if we don't know where anything is coming from. All of the ETI members, for example, are pledged to respect freedom of association. Therefore, if they give us information about workplaces and we can support any workers who want to join or set up a trade union presence, then the brands ought to be supportive of that, according to the commitments they've already made. It's a really good opportunity for the far end of supply chains to get genuine worker representation sparking. (STKH_UK_UNION1)</p>
	<p><i>New informal control mechanisms.</i> The sky is not going to fall on our heads. There is not a competitive issue or whatever, there is now a real push around transparency, there has to be. The thing with transparency is that if there is no transparency, there's</p>

	no accountability. And if there's no accountability there will never be change, right? Now brands haven't been transparent because they don't want the accountability, ultimately. (MID_UK2_CSR1a)
	<i>New formal control mechanisms.</i> ACT, helping us to critically examine our purchasing practices to make sure that if we're not helping the situation, at least we are not making it worse and that's something we can do that will move things forward and that's what made this project compelling. Finally, just the fact that it's time, again this issue [living wages] has been hanging there at the bottom of the agenda, not the last item on the agenda but fairly close to it. It's been hanging there for 20 years and I think it's time that we figure out how to do something about it. (MID_DE7 at E17)
	<i>New formal control mechanisms.</i> We believe that good sustainability performance should be incentivized and rewarded. This is why every six months we evaluate our suppliers' sustainability performance using both social and environmental criteria and we assign each supplier a score using our vendor scorecard. Our buying teams consider this score as part of their decision-making process when selecting which orders to place with our approved suppliers. (MID_DE7 Sustainability Report, 2017/18, p. 36)
<i>Consequences of institutional work</i>	
(Temporary) suspension of the market logic on selected issues	[...] and what is more is that it [the Accord] is enforceable, it's suable. That's the crucial advantage. That's also... there are two main reasons why multi-stakeholder-initiatives in Germany, Holland or elsewhere in the global North are "out." Since 15 years so to say, 15 years too late in fact. One reason is that the actors from the production countries only play a minor role [...]. [...] And the other thing is the enforceability. (STKH_DE_NGO1)
	So there is enough learning I think now from the Accord, which may be individual companies, if they want to, but actually, probably better, a collaborative approach across companies, can actually now implant into other markets where there might be similar risks. (IFT_UK_INDASS1)
	If you look to other parts of the world, in other industries, you can see the benefits of having an industry-wide agreement because then you're creating the level playing field, then you're saying even if you're a brand that's not part of ACT, you will still be required to play by the same rules. The difficulty with working only with lead brands and their own supply chains is that they can't step far out of the norm and still be competitive because there will be other brands that don't care and will be driving down wages and conditions in an anti-competitive way. That explains why the brands are so interested in this because it forces everybody to abide by higher standards rather than sucking everybody into a race to the bottom so they compete up getting the cheapest price and the lowest wages. That's why we need a system like this, and without it, we're [...] treading water. (STKH_GL_GLUNION1a)
Prioritizing responsible	Whereas what the Accord did is it said "Actually, instead of waiting for something bad to happen, what are you going to do to make sure something bad doesn't happen?" And that is the important piece because ultimately, the reason why brands source from these countries is because of weak regulations, cheap labor, etc. And what it did was put everybody in direct conversation

management on selected issues	with a global union that could at least ensure that the workers' needs and voices were first and foremost. There was an equal voice from the workers, not just the supplier, not just the brand... (MID_UK2_CSR1a)
	Well, the number one achievement [of the Accord] is to make the factories safer, and this is the first thing that has really had any impact whatsoever on that. Just the whole fact of the Accord is an incredible achievement, that it's inspected over 1,600 factories, put in place corrective action plans, and even though remediation progress is slower than we would like, nevertheless, some incredibly important safety work has happened, and there hasn't been any deaths. (STKH_GL_GLUNION1a)
	The huge positive impact of building electrical and fire safety that the Accord has done and put together and the inspections and I think the work that's being done is absolutely immense, absolutely just brilliant. There's still a lot of remediation to do but everyone's so joined up and the industry has now seen and felt the benefit of actually doing this work and the workers too feeling, hopefully, in a better position. (DEP_UK4_CSR1a)
Resistance and pushback	[W]e have managed to keep procurement prices constant despite inflationary effects and we are still the cheapest provider – whether you consider this to be positive or negative will remain an open question. So that means that the business model needs to constantly identify savings opportunities, within the product and within the process. (LOW_DE1_CSR1a)
	The market in Germany is very tough because it has not grown while new competitors (Zara and the like) entered the market. Suppliers in Bangladesh do not necessarily understand this. (IFT_DE_EXPERT2)
	Yes, I think it's not unique to our company, it's quite common. Obviously, the buyers are targeted to achieve a certain price. They have delivery dates they need to hit and then obviously, in terms of what we're trying to do, I think in the past we were seen as a barrier for them to achieving that. (DEP_UK4_CSR1b)