



BGMEA University of Fashion & Technology



Establishment of the CSR Performance Metrics for the RMG Sector of Bangladesh – The Foundation of Benchmarking

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Contents

Abstract.....	2
Preface.....	3
Introduction to the CSR, CSR Performance Metrics, RMG Sector of Bangladesh & Benchmarking.....	4
Establishment of the CSR Performance Metrics for the RMG Sector of Bangladesh.....	6
Dilemmas	12
Conclusion & Follow-up.....	14
Methodology and Database.....	16
Endnotes.....	17
Contracts.....	19

Abstract

Purpose – This white paper provides the insight of establishing the CSR performance metrics for the Ready-Made Garment (RMG) factories of Bangladesh by which benchmarking could be done according to CSR practices of those factories. This overall objective is accompanied by some supporting objectives: (i) to identify CSR performance metrics and features which are found in literature and are mentioned in international principles and guidelines (*i.e.* OECD guidelines, Global Reporting Initiative etc.); (ii) to identify CSR performance metrics and features which are related to the RMG sector of Bangladesh.

Methodology – For this study both the primary and secondary data were used. Primary data were collected via structured interviews with Bangladeshi CSR experts and secondary data were collected from different journals, articles and the international guidelines. The interviews were taken place in order to verify the metrics mentioned in the international guidelines based on its relevance to the RMG Sector of Bangladesh. And then on the basis of the guidelines and the interviews a qualitative analysis was made to establish the CSR performance metrics.

Findings – Literature explains that the RMG sector of Bangladesh is profoundly influencing the economic, social and the environmental condition of Bangladesh through multifarious activities. It also shows that this sector is not that much socially responsible and exhibits a significant lack of CSR activity due to the absence of a proper guideline or code of conduct or any clear-cut policy. This sector can become more socially, environmentally, economically sustainable through practicing some CSR performance metrics.

Implications – This research may help the RMG factories of Bangladesh to formulate guidelines and policies to practice CSR. This study may also help stakeholders in any other field to conduct the same study in their respective fields. And ultimately this research will work as a foundation for the main action-based research which titled “Benchmarking the RMG Sector”.

Keywords – Corporate Social Responsibility (CSR), CSR Performance Metrics, RMG Sector of Bangladesh, Benchmarking

Preface

Welcome to the first whitepaper report of the main research “Benchmarking the RMG Sector” under the NICHE Project which is funded by the Government of Netherlands. This whitepaper titled “Establishment of the CSR Performance Metrics for the RMG Sector of Bangladesh – The Foundation of Benchmarking” which is the first phase of the main research.

This white paper provides the insight of establishing the CSR performance metrics for the Ready-Made Garment (RMG) factories of Bangladesh by which benchmarking could be done according to CSR practices of those factories.

The RMG industry is the biggest industry in Bangladesh and contributing a lot for socio-economic development of the country. Our goal is to provide a guideline for the RMG factories of Bangladesh to practice CSR. In Bangladesh this sector is not that much socially responsible and exhibits a significant lack of CSR activity due to the absence of a proper guideline or code of conduct or any clear-cut policy.

CSR Performance Metrics and the Dilemma

We are consequently faced with many challenges to find out the relevant performance metrics as CSR is a very new issue in Bangladesh and especially in Bangladeshi RMG sector and people perception regarding this issue is also different even among experts. This whitepaper presents the CSR performance metrics and

features for the Ready-Made Garment (RMG) factories of Bangladesh.

A Meta-Analysis

To develop this whitepaper a meta-analysis was performed on international principles and guidelines and Bangladeshi CSR experts. We interviewed CSR experts both academic and research centers to formulate the CSR performance metrics that are directly related to the RMG factories of Bangladesh. The insights of the literatures were analyzed and aggregated to provide consolidated results.

Joint effort

This whitepaper is developed under NICHE Project (Netherlands Initiative for Capacity Development in Higher Education). It is a joint effort between Nyenrode Business Universiteit and BUFT researchers. It is supervised by Andre Nijhof, Professor, Nyenrode Business Universiteit and directly guided by Sander van't Foort, Researcher and PhD candidate, Nyenrode Business Universiteit. He is working with this research as a Dutch Coach. In this

research we have tried to find out the best suitable CSR performance metrics which are derived from international guidelines and sorted by the Bangladeshi CSR experts. The final Benchmarking of the RMG sector will take place on the basis of the output of this research & the insights shared in this whitepaper will be used for further action- based research.

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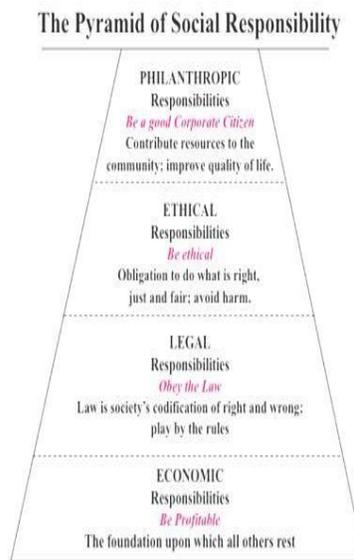
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Introduction to CSR, CSR Performance Metrics, Benchmarking RMG Sector of Bangladesh

Practicing corporate social responsibility in the RMG sector of Bangladesh is becoming crucial day by day. As a result to establish framework for the RMG sector of Bangladesh is important. The first step of establishing this framework is designing the performance metrics for the RMG sector of Bangladesh.

Corporate Social Responsibility (CSR)

A universally accepted definition of CSR is still absent. A lot of scholarly opinions exist about what CSR is and what it is not. It is often misunderstood by a lot of stakeholders as giving back to the society or considered as a synonym of philanthropy. The dominant school of thought is that CSR is not the same as philanthropy and a business should expect output for its investmentⁱ. The most widely discussed definition of CSR was given by Carroll in 1979, though it was revisited in 1991. The definition which was given by him in 1979 is that the social responsibility of a business constitutes the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in timeⁱⁱ. Carroll revisited his four-part definition of CSR in 1991 and presented it in a pyramid concept. In this pyramid the discretionary component is shown as philanthropy. Economic responsibility is the basic foundation and philanthropy is the peakⁱⁱⁱ.



CSR Performance Dimensions & Metrics

A performance metric is a quantitative measure that consists of various performance features^{iv}. For example, if ‘teaching quality’ is a performance metric, then the eloquence of the teacher, the capability of conveying a clear message, and correctly answering questions of students could be performance features. As becomes clear from this example, a performance metric consists of various sub-

metrics, which we call performance features.

There are five dimensions of CSR *i.e.* the environmental dimension (*e.g.* a cleaner environment, environmental stewardship, environmental concerns in business operations), the social dimension (*e.g.* contributing to a better society, integrating social concerns in business operations, considering the full scope of impact on communities), the economic dimension (*e.g.* contributing to economic development, preserving profitability, business operations), the stakeholder dimension (*e.g.* how organizations interact with their employees, suppliers, customers and communities, treating the stakeholders of the firm well), and the voluntariness dimension (*e.g.* based on ethical values, beyond legal obligations)^v. These dimensions of CSR resemble Elkinton’s triple bottom line: people, profit and planet. Each CSR dimension enshrines various performance metrics, which can be further divided into a multitude of CSR performance features.

Definition of Benchmarking

The concept of benchmarking is very popular in business and marketing, especially in the developed countries. Benchmarking is explained as a quality tool to evaluate products, services and processes^{vi} and scholars argue that it constitutes an industrial research and information gathering process^{vii}. A major task of benchmarking is to compare the performance of a company against reference values. In this way, a company can measure and understand its own performance when comparing it with an external best practice. Translated to this research, benchmarking is the process of comparing the performance of a company with the standard in the RMG sector in order to emulate the performance of the best practitioner. It must be noted that the benchmarking process mainly focuses on establishing metrics, which could be used to compare companies^{viii}.

An Overview of the RMG Sector: Its Contribution and Effect

The Ready Made Garments (RMG) sector is considered as the brand name of Bangladesh. This sector provides workers with not only economic benefits, but with some empowerment as well. More than 3.2 million people are working in this sector and about 5000 garments factories are scattered across the country. 78 percent of the foreign earnings come from this sector^{ix}. The Bangladeshi RMG sector is not only contributing to foreign exchange earnings

but also contributes to other economic activities in such areas as banking, insurance, real estate, packaging, hotels and tourism, recycling, consumer goods utility services and transportation. Scholars also added that child labor has been totally abolished by this sector as well^x.

The RMG sector also has a dark side. As a labour intensive sector, this sector was supposed to improve labour conditions, but in reality conditions have not improved. The socio-economic state of the garment workers and their wages are not satisfactory and as a result they cannot afford sufficient food, cloths, housing, medicines, and education^{xi}. RMG workers, especially women workers, face different difficulties and problems in terms of job security and the working environment^{xii}. More specifically, scholars narrated that the internal workplace environment (e.g. accidents and injuries, harassment at the workplace, random appointment and promotion, and dismissal rules) as well as the external workplace environment (e.g. the labor market in the cluster areas, access to the jobs, and access to information, social safety nets and negotiations with the factories for worker's rights) are not satisfactory yet. Regarding environmental protection or environmental sustainability, the practice of the RMG sector of Bangladesh is not noticeable yet. There is no water management treatment plant in the dyeing industry of the

local garments industry, which is changing the ecological balances of the areas. This poisonous water is very harmful for the human health^{xiii}. For the vital benefit of cheap labour and less stringent environmental and labour laws, Bangladesh and Pakistan have become the most convenient place for dirty industries^{xiv}.

Establishment of the CSR Performance Metrics for the RMG Sector of Bangladesh

All performance metrics mentioned in the international guidelines may not be suitable for the RMG sector of Bangladesh. That is why a set of CSR performance metrics has been set on the basis of the comments of the Bangladeshi CSR experts on the CSR performance metrics mentioned in the international guidelines.

The performance metrics and features are derived from a number of international guidelines and principles that emphasize CSR and sustainability. The CSR guidelines and principles from which the CSR performance metrics and features are derived are explained below. These CSR guidelines and principles were selected because they received world-wide recognition and could be considered as comprehensive CSR standards which adequately explain the different dimensions of CSR. A few additional RMG-related principles and guidelines were selected to derive performance metrics and features that may specifically pertain to the RMG sector.

We have taken only those CSR performance metrics and features from guidelines and principles which are relevant for our research, because they relate to CSR and the RMG sector. We have discarded those metrics and features which are less

or not related to CSR and the RMG sector. We used the five dimensions (environmental, social, economic, stakeholder and voluntariness dimension) of CSR to guide the selection process of the relevant CSR metrics and features. For instance, the Organization of Economic Co-operation and Development's Guidelines for Multinational Enterprises (OECD MNE Guidelines) include a chapter on taxation. Since taxation does not exactly fit within one of the five dimensions of CSR, taxation was discarded from our research. In a similar vein, performance metrics and features have been discarded from or included into this research. We have conducted five interviews with Bangladeshi CSR experts in order to avoid overlapping and for making the CSR performance metrics mentioned in the international guidelines compatible for the RMG Sector of Bangladesh. The

we have analyzed the interviews in a structured format and on the basis of our (Research team members and the coach) inputs we have prepared the final performance metrics. For selecting each CSR performance metrics we have considered two factors:

- a) Whether it is operational or measurable?**
- b) Whether it is related to the RMG sector of Bangladesh?**

The explanation of each selected performance metrics and the logic behind selecting each performance metrics are as follows:

Selected CSR Dimensions:
We have divided the total CSR performances into five dimensions and put all the performance metrics under these dimensions. These five dimensions are:

i. People: "People" pertains to reasonable and helpful business practices toward the work force, the community and the region in which a corporation conducts its business.

ii. Planet: "Planet" (natural capital) refers to favorable environmental practices.

iii. Profit: "Profit" is the economic assessment created by the organization after deducting the cost of all inputs, including the costs of invested capital.

iv. Stakeholders: The organizations' interaction with their employees, suppliers, customers and

communities, treating the stakeholders of the firm well.

v. Philanthropy: It is any organization own initiative to develop society, people and environment through its voluntariness wisdom.

Selected CSR Performance Metrics:

Table – 1: Dimension: PEOPLE

Performance Metrics	Meaning	Measurement
1. Regular health check-up facilities for the employees and also for the externals	This metrics means that the organization's arrangement for the health care facilities for its employees and to some extent to the externals.	This performance metrics will be measured by the existence and the extent of operation (for the employees/workers and also for the externals") of the health check-up facilities.
2. Eradication of forced labor	It means that an organization's contribution for the eradication of forced labor from the organization.	This performance metric will be measured by the policies, case study type of documents and certificates.
3. Gender equity	It means that an organization's contribution for establishing the gender equity in the organization.	This metrics will be measured by the salary and benefit they are providing to their employees irrespective of gender, policies, case study type of documents and certificates.
4. Freedom of association	It means the extent of the freedom of associations in the organization.	This can be measured by the activity related documents of the association and policies of the organization have regarding this issue.
5. Eradication of child labor	It means that an organization's contribution for the eradication of forced labor from the organization.	This performance metrics will be measured by the policies, case study type of documents and certificates.

<p>6. Fair working hours and overtime system</p>	<p>This metrics means that the organization’s contribution to make a fair working environment.</p>	<p>This performance metrics will be measured by the written documents and appointment letter of the employees.</p>
<p>7. Building & fire Safety</p>	<p>This metrics means that the organization’s contribution to make a safe working environment.</p>	<p>This performance metrics will be measured by the physical existence of the safety measures and the written policies.</p>
<p>8. Having Child Care Facilities</p>	<p>This metrics means that the organization’s contribution to make a friendly working environment.</p>	<p>This performance metrics will be measured by the physical existence of the child care and its condition.</p>
<p>9. Maternity benefits in terms of leave & payment</p>	<p>This metrics means that the organization’s contribution for maintaining all labor rights in the organization.</p>	<p>This performance metrics will be measured by the written service rules, HR policies and case study documents.</p>
<p>10. Living Standard Development of the Employee</p>	<p>This metrics means the contribution of the organization for the development of the employees as a means of the development of the overall community.</p>	<p>It can be measured by the amount of salary and benefit package is provided by the RMG factories comparing the country’s minimum wage rate and compulsory benefits.</p>
<p>11. Prevention and abolishment of any kind of illicit activities</p>	<p>It means that an organization’s contribution for prevention and abolishment of any kind of illegal practices.</p>	<p>This performance metrics will be measured by the policies and case study type of documents.</p>
<p>12. Ethical & equitable employment rules</p>	<p>This metrics means that the organization’s contribution to make a fair working environment.</p>	<p>This performance metrics will be measured by the physical existence of the safety measures and the written policies or policies regarding employment and human resource management.</p>

13. Combating Sexual Exploitation	This metrics means that the organization’s contribution to make a safe working environment.	This performance metrics will be measured by the existence of sexual harassment complaint box and committee and case study documents.
14. Promoting women empowerment	This metrics means that the organization’s contribution for maintaining all labor rights in the organization.	This can be measured by the number of women the organizations employed, case study documents or any written documents the organization have.
15. Arranging proper and timely employee training	This metrics means that the organization’s contribution for building a skilled and motivated workforce.	This can be measured by HR policies, existence of separate department to carry out these activities, the written documents of the number and type of training they are providing to the employees.

Table – 2: Dimension: PLANET

Performance Metrics	Meaning	Measurement
1. Utilization of renewable energy	This metrics means that the organization’s contribution for building a safe and sustainable planet.	This can be measured by the physical existence of different energy efficient systems i.e. use of solar energy, energy saving light, etc.
2. Initiatives to reduce carbon footprint	This metrics means that the organization’s contribution for building a safe and sustainable planet.	This can be measured by the physical existence of carbon dioxide emission system i.e. own bio plant etc.
3. Adopting a well-functioning waste management system	This metrics means that the organization’s contribution for building a safe and sustainable planet.	This can be measured by the physical existence of these systems.
4. Adopting a well-functioning water management system	This metrics means that the organization’s contribution for building a safe and sustainable planet.	This can be measured by the physical existence of these systems.

Table – 3: Dimension: PROFIT

Performance Metrics	Meaning	Measurement
1. Return on Investment (ROI)	This metrics means that the organization’s capacity to generate profit.	This metrics can be measured by the calculation of ROI.
2. Productivity	This metrics means that the organization’s productive efficiency.	This metrics can be measured by the calculation of productivity.
3. Operational Performance Management (OPM)	This metrics means that the organization’s managerial efficiency.	This metrics can be measured by the calculation of OPM.

Table – 4: Dimension: STAKEHOLDER

Performance Metrics	Meaning	Measurement
1. Ensuring accountability inside the organization	This metrics means that the organization should not tolerate any kind of mismanagement inside the organization.	This metric can be measured by their existing written policies about this issue and case study documents.
2. Acting ethically towards every stakeholder	This metrics means that how much the organization is conscious about rights of the stakeholders.	This metrics can be measured by the documents they have related to this metrics i.e. paid tax to the government regularly, fulfilling the legal demand of the customers etc.
3. Ensuring multi-stakeholder involvement in business decisions	This metrics means that how much the organization give importance to its stakeholders while taking any concerned business decisions.	This metric can be measured by the minutes of the meetings with the stakeholders regarding different business decisions.
4. Establishing proper grievance mechanisms	This metrics means that how much the organization is giving importance on conflict management.	This metric can be measured by the physical existence of these mechanisms and case study documents.

5. Reporting, guiding, monitoring, verifying and measuring performance related to standard	This metrics means that the extent to which the organization is concerned about reporting and performance evaluation.	This metric can be measured by the physical existence of these mechanisms and case study documents.
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Table – 5: Dimension: PHYLANTHROPY

1. Employment for local workers	This metrics means how much an organization is creating employment for local workers.	This performance metric can be measured by the documents showing how many people they have hired from the local area.
2. Observing the entire local traditional festive	This metrics means the organization’s contribution for preserving and maintaining the local cultures.	This can be measured by the documents and photos of the observations.
3. CSR in the organization’s mission and vision statement	This metrics means the organization’s philosophy about the CSR.	This can be measured by the organization’s mission and vision statements.

Dilemmas

Actually the perceptions regarding each and every performance metrics differs from guideline to guideline and experts to experts. So it is still a matter of discussion that to what extent these performance metrics are suitable for the research and applicable for benchmarking in future.

Importance of Practicing CSR at the RMG sector of Bangladesh:

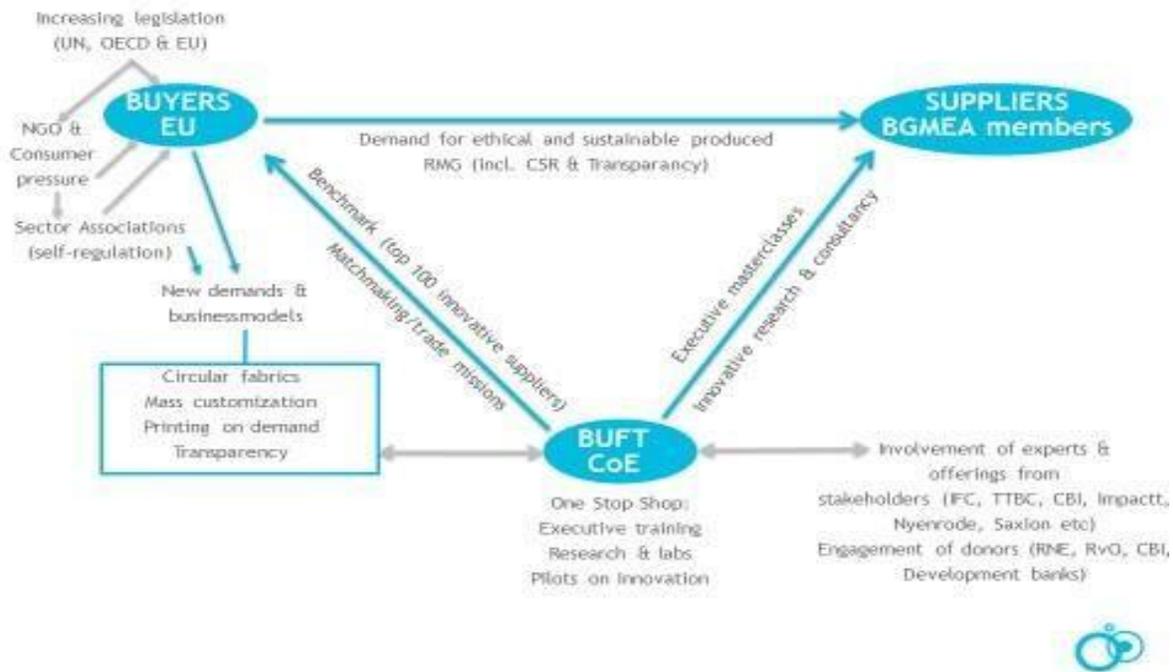
The need for practicing CSR was illustrated by Crowther et al. They argued that the present situation *i.e.* the deficiency of environment, violations of labor and human rights and the increased number of business scandals and financial malpractices, has fetched the archetype of CSR into the agenda of corporations, governments and civil society activists throughout the world^{xv}. The international demand for businesses to be more transparent and more accountable for their economic, social and environmental impacts wherever they operate is

increasing steadily^{xvixvii}. Hence, practicing CSR is not important for the RMG sector only, but for all organizations.

The RMG sector of Bangladesh has a significant impact on the economy, social life, employment, culture, women empowerment and international relationships. However, the negative image regarding CSR practices in this sector is hindering the status of Bangladesh. As a member of the global economy, Bangladesh should be aware of taking positive steps to establish an image of environmentally and socially responsible business. Practicing CSR will enable organizations to provide

benefits both to workers and to the local community. Belal argues that CSR is not a threat to achieve goals, but CSR is an opportunity and can stimulate the economic development of firms in terms of competitive advantage in the global market^{xviii}. Zakir et al. explained why an organization should get involved in CSR activities^{xix}. He stated that the organizations of Bangladesh should focus on CSR to improve corporate governance, labor rights, fair treatment of workers, community development, environmental management, industrialization, and to ensure global market access.

Figure 1: Present Scenario of EU buyers regarding practicing CSR and sustainability:



Source: MVO Netherlands

So, now practicing CSR and sustainability is no more an option but it has become a morally mandatory option for all the Bangladeshi RMG manufacturers. And proving the CSR practice of the RMG factories through benchmarking has become the backbone. It is one of the findings of the research is that 50% of Global Consumers Willing to Pay More for Socially Responsible Products^{xx}.

The dilemma:

The fact is that now-a-days a lot of Bangladeshi RMG factories may be compliant, but still a lack behind in practicing CSR. This seems

to a great dilemma of making the factories CSR practicing. For this we need to develop a framework or standard which any RMG factory can follow to practice CSR.

While conducting this study a crucial dilemma on the way to establishing this framework or guideline for the purpose of benchmarking the RMG sector through establishing the CSR performance metrics a major dilemma was found. It is the perceptions regarding each and every performance metrics differs from guideline to guideline and experts to experts. So it is still a matter of discussion that to what

extent these performance metrics are suitable for the research and applicable for benchmarking in future.

Dealing with the dilemma: So for dealing with this dilemma we are planning to operationalize each and every performance metrics against a marking system and then prepare the questionnaire and then a pretest will take place to validate the questionnaire.

And the first dilemma can be dealt with creating public awareness and that can be done through undertaking a lot of campaign programs.

Conclusion & Follow-up

Based on a synthesis of articles published in academic journals and five Bangladeshi CSR experts this study identified 30 CSR performance metrics under 5 CSR dimensions.

Benchmarking for all the RMG factories cannot be same as there are small & medium (in size and capacity) factories that are not competitive with bigger one because there are few CSR performance metrics in which cases the large companies will automatically get higher marks only for being big. For example, in case of measuring the performance of the factories against CSR performance metrics “**Employment for local workers**” the big companies will be able to provide the documents that they have recruited a lot of local unemployed workers and they will be able to do so, as their capacity is bigger than the others. So if there are three categories (A, B & C) of benchmark for their different status that will be better.

Most of the interviewees advised to avoid the metrics which are in the Bangladesh Labor Act (BLA) and compliance as mandatory

law. Their logic is those metrics cannot be in CSR metrics as they are mandatory and CSR is voluntary and theoretically according to the philosophy of CSR, CSR starts where the compliance ends. But the fact is that if these metrics are skipped very few will remain and the compliance metrics are very important indeed. So, it will be better to keep compliance like CSR performance metrics at the beginning as weighted metrics and if the company can provide the compliance certificate regarding these issues that will be fine for them.

According to some experts there are very few metrics under the ‘PROFIT’ dimension. And the fact is that almost every performance metrics is directly or indirectly increase the profit or affect the profit in the long run. The selected performance metrics are still untested in reality, so it will be a great challenge to test the metrics

and making each and every CSR performance metrics operational, measurable and provable.

According to some experts practicing CSR is not only the duty of RMG sector, but also the buyers should contribute or take part in practicing CSR.

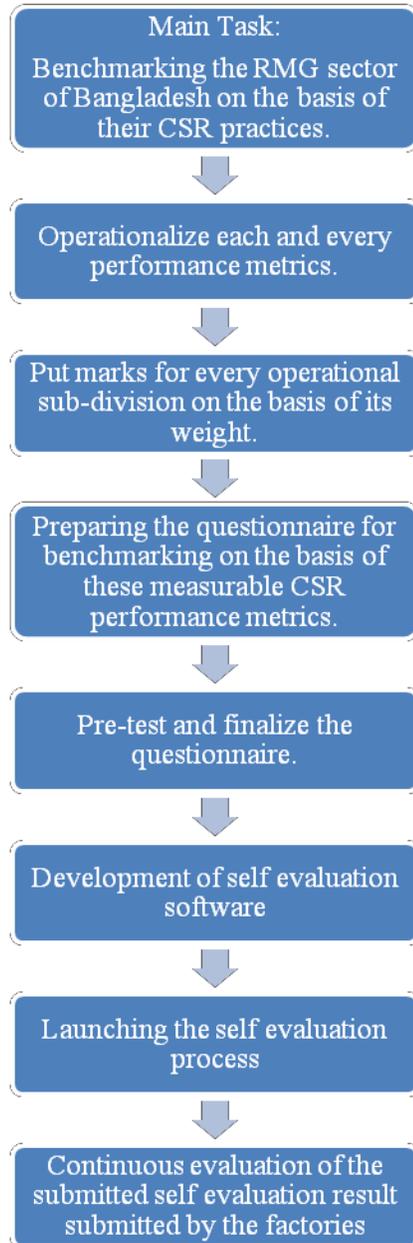
The final phase of this whitepaper is to benchmark the RMG sector on the basis their CSR practices. It is expected that this benchmarking process will benefit every RMG factory to present them as a differentiated one. If any factory has higher marks they will be given priority by the buyers and which will in turn improve the financial performance of the organization.

The benchmarking will be a self-evaluation process. This process is likely to start from 2017 and will move on.

The next study and activities:

Some significant courses of action have to be addressed in future. They are as follows:

Figure – 2: Chronology of the next research steps



Methodology & Database

A meta-analysis has taken place in this study of the CSR experts and the international guidelines and principles through a qualitative analysis for selecting the CSR performance metrics related to the RMG sector of Bangladesh.

Sources of data:

For establishing the CSR performance metrics both primary and secondary data were used. The secondary data were collected from published articles which focus mainly on corporate social responsibility and Ready Made Garments Industry of Bangladesh and both. Those guidelines and principles are Global Reporting Initiative (GRI)^{xxi}, OECD MNE Guidelines^{xxii}, Caux Principles for Business^{xxiii}, Global Sullivan Principles^{xxiv}, Principles for Global Corporate Responsibility: Bench Marks for Measuring Business Performance^{xxv}, Social Accountability 8000 (SA 8000)^{xxvi}, United Nations Global Compact^{xxvii}, Fair Wear Foundation (FWF)^{xxviii} and FLA Workplace Code of Conduct^{xxix}. The primary data were collected via interviews with the Bangladeshi CSR experts in order to sort all the CSR performance metrics in the light of its association

with the RMG sector of Bangladesh. For the purpose of the interviews structured questionnaire were used.

Data analysis method:

Mainly qualitative data analysis method took place in this study in order to analyze the data. All the comments of the interviewees were organized in a specific format and then on the basis of the feedback of the coach and the team members of this research group the CSR performance metrics were finalized.

Selection criteria:

The articles which are related to RMG industry and CSR were chosen for this study. Those international guidelines and principles were chosen which have the connection with the CSR activities and the CSR experts of Bangladesh were chosen on that basis of their experience and work in CSR and in the RMG sector of Bangladesh. Finally the CSR

performance metrics related to the RMG sector of Bangladesh selected on the basis of two selection criteria:

- a) CSR performance metrics’ direct association with the RMG sector of Bangladesh &
- b) CSR performance metrics’ measurability or provability by us and by the RMG sector of Bangladesh

Keywords:

As we study the CSR performance metrics related to the RMG sector of Bangladesh the keywords “CSR” and “RMG sector of Bangladesh” should be included in the abstract of the academic articles.

Database:

The CSR expert interview questionnaire headings are as follows where under each heading the experts needed to provide their explanation if required.

Respondent details:

CSR Dimension	Performance Metrics	Related to the RMG Sector of Bangladesh	Missing in the RMG Sector of Bangladesh	Redefined be Redefined

The summaries of the expert interviews are on file with the research team and are available upon request.

Endnotes

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^{xxviii} Fair Wear Foundation (FWF),
<http://www.fairwear.org/22/about/>

^{xxix} FLA Workplace Code of Conduct,
<http://www.fairlabor.org/our-work/code-of-conduct>

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