

Perceptions of Corporate Social Responsibility by Bangladeshi Managers: An Exploratory Study

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This paper contributes to addressing the paucity of works on corporate social responsibility (CSR) in Bangladesh by reporting on the findings of an exploratory study conducted in Dhaka in 2009 for the purpose of examining the views of a group of Bangladeshi managers from various sectors in relation to CSR. The findings revealed a significant level of awareness among the participants about CSR-related concepts and practices. They also showed awareness of the barriers that prevent a more widespread adoption of CSR in Bangladesh.

Field of Research: Corporate social responsibility (CSR) in developing economies

1. Introduction

While a voluminous body of work has emerged over the past three decades on corporate social responsibility (CSR), the focus has been generally on CSR in developed countries (see review by de Bakker, Groenewegen, & den Hond, 2005). Not only is the literature less prolific on CSR in *developing* countries, but works in this area tend to give certain countries more attention than others. Indeed, in a review of research on CSR in developing countries, Visser (2008, p. 474) points out that studies of this nature most frequently focus on China, India, Indonesia, Malaysia, Pakistan and Thailand. He places Bangladesh in the category of countries that remain under-researched in terms of the CSR concept. This paper contributes to addressing the paucity of works on CSR in Bangladesh by reporting the findings of an exploratory study conducted in Dhaka in 2009 for the purpose of exploring the views of a group of Bangladeshi managers on CSR in their country. The two core questions addressed by the study were: (i) *To what extent are Bangladeshi managers acquainted with the notion of CSR and associated concepts?* (ii) *What are their views on the barriers preventing a stronger commitment to CSR by companies based in Bangladesh?*

The paper is structured as follows: the first section provides a literature review to ascertain what is known about CSR in Bangladesh; the second contextualizes the study presented in this paper through a brief profile of Bangladesh and its current social, economic, and environmental issues, the third presents and discusses the findings of the study.

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2. Literature Review

Consistent with Visser's (2008) observation regarding the scarcity of academic works on CSR in developing countries, our own literature review identified only a small, relatively recent, body of work investigating CSR-related issues in Bangladesh.

Most of these works focus on CSR reporting practices (Belal, 1999, 2000a, 2000b, 2001, 2006; Belal & Owen, 2007), and Belal seems to be the most prolific author in this area. His work can be traced back to 1999 when he published the findings of a study that examined CSR reporting patterns in companies based in Bangladesh. In this study, Belal found that 90% of the companies examined made environmental disclosures; 97% made employee disclosures and 77% made ethical disclosures (cited in Belal, 2001).

In a more in-depth study which investigated CSR reporting patterns in annual reports, Belal (2001) found that from a sample of 30 reports produced by companies listed on the Dhaka Stock Exchange and in the directory of Dhaka's Metropolitan Chamber of Commerce, a sizeable number made social disclosures. However, the data indicated that only a small amount of information on the nature of social practices was provided, and this information was largely descriptive. Belal (2001, p. 287) concludes that the reasons for this were: lack of statutory requirements for social disclosures in Bangladesh; a paucity of organized social groups; little social awareness; underdeveloped corporate culture, and the relatively new stock market in that nation.

Research carried out by Imam (2000) on CSR-based disclosures in Bangladesh reveals similar patterns to those of Belal's study. After surveying 50 companies listed in the Dhaka Stock Exchange, Imam established that all of them made CSR-related disclosures as follows: 25% related to community; 22.5% to the environment, and 10 % to consumer issues. Imam (2000) found nevertheless that, with the exception of some more "progressive" companies, the disclosure level was generally low and the information was "qualitative in nature". Imam's study has been criticised by Belal (2001, p. 276) on the grounds that it "failed to locate the social disclosures in Bangladesh in its broader socio-political and economic context", which is a recurring and important theme in his own research. He emphasizes that the growing preoccupation with CSR in Bangladesh must be analyzed within the macro-context of socio-economic and political events unfolding over the past two decades, in particular Bangladesh's adoption of market principles in the 1980s. Robust economic growth has generated negative social and environmental impacts which in turn have paved the way for the introduction of the CSR concept in Bangladesh.

Building on the work of Belal (2000) and Iman (2000), Sobhani et al (2009) more recently carried out a content analysis of 100 companies listed on the Dhaka Stock Exchange and the Chittagong Stock Exchange. The researchers categorized CSR disclosures into five groups: human resource; consumer and product; community; environmental and "general". They found that in

general the status of disclosure has improved over the last decade. For example, all participating companies disclosed at least one item of issues relating to human resources. Sobhani et al (2009, p. 179) conclude, nevertheless, that “the nature and extent of disclosure” were generally poor, and awareness of social responsibility “is still lagging as compared to that of developed countries”.

A qualitative study conducted by Belal and Owen (2007) reveals the positive effects of growing international pressures for greater social responsibility on Bangladeshi export-oriented companies. These researchers examined the views of 23 corporate managers from both multinational and local companies on the current state of, and future prospects for, social reporting in Bangladesh. Consistent with the findings of previous studies on CSR in developing countries (see for example Newson & Deegan, 2002), Belal and Owen (2007) found that the main motivation behind current reporting practice in Bangladesh is the need for managers to deal with pressures exerted by “powerful stakeholder groups”. In other words, there is growing pressure on domestic export-oriented companies working as suppliers to large Western corporations “to adopt international labour standards and carry out operations in a responsible manner” (p478). There is also pressure on subsidiaries of multinational companies to improve their social and environmental performance in developing countries. To illustrate this point, Belal and Owen (2007) cite the specific case of a major multinational company located in Bangladesh which in 2003 published its first social report in line with the AccountAbility’s AA1000 series which focuses specifically on accountability and responsibility for sustainability. It also reported according to the Sustainability Reporting Guidelines provided by the Global Reporting Initiative (GRI). The researchers further note that this company “has since maintained a commitment to external social reporting” (2007, p478). Belal and Owen (2007) conclude that pressures from external forces (e.g., parent companies directives and demands from international buyers) are driving the CSR process forward in Bangladesh. In view of these findings, these writers optimistically predict that “adoption of international social accounting standards and codes is likely to become more prevalent [in Bangladesh] in the future”.

The findings of Belal and Owen (2007) resonate with those of Islam and Deegan (2008) who examined social and environmental reporting practices in Bangladesh within the context of a major garment export company. The researchers interviewed a group of senior executives to determine their perceptions in relation to pressures for improved social and environmental performance. The data indicates that since the early 1990s, stakeholder groups such as multinational buying companies, the International Labour Organization, the United Nations Children’s Fund (UNICEF), non-government organizations, the media, and even the United States Government, have been placing pressure on the Bangladeshi clothing industry for improved social performance. In view of this, Islam and Deegan (2008) conclude that stakeholders play a significant role in driving the industry’s social policies and related disclosure practices in Bangladesh.

The literature review also identified two comparative studies on the topic of CSR in Bangladesh. The first one, by Quazi and O'Brien (2000), was conducted for the purpose of developing a "two-dimensional model of corporate social responsibility" and testing its validity within the context of a developed nation (Australia) and a developing nation (Bangladesh). The two dimensions of the model were the *span* of corporate responsibility (i.e., narrow to wider perspective) and the *range* of outcomes of social commitments of businesses (i.e., cost to benefit driven perspective). Quazi and O'Brien (2000) found that the differing cultural and market contexts in which managers operate may have little impact on the ethical perceptions of corporate managers. Their analysis pointed to two distinctive clusters of managers in *both* Australia and Bangladesh – one consisting of managers with a "broad" concept of social responsibility (i.e., beyond mere compliance) and the other with a narrow view on CSR, focusing primarily on profit maximization.

The second comparative study identified in the literature was carried out by Naeem and Welford (2009) to investigate levels of awareness in relation to CSR within the context of sustainable development in Bangladesh and Pakistan. In this study CSR was conceptualized in terms of the ten principles of the United Nations' Global Compact, which were grouped into four main categories – human rights, labor standards, the environment and anti-corruption. Reviewing written policies of both listed local firms and multinational corporations operating in Bangladesh and Pakistan, Naeem and Welford (2009) found that despite significant differences between local listed companies and multinational corporations, only a few of the companies surveyed seemed to have policies on "gender issues, the formal representation of workers, revenue distribution to local communities, and eliminating child labor along supply chains" (2009, p121). The conclusion drawn from this research was that, while these social issues are an important part of the global sustainable development agenda, they seem to be overlooked by many of the multinational corporations operating in Bangladesh and Pakistan. Naeem and Welford (2009, p. 121) lament that in these two nations, "Human rights abuses continue, the environment is being degraded, labor is often subject to abuse and exploitation and anti-corruption is pervasive".

Presenting a more positive outlook on the topic, a study conducted by Mamun & Ahmed (2009) sought to understand the nature of the perceptions of Bangladeshi managers in relation to CSR – a similar aim to that of the study presented in this paper. Mamun and Ahmed (2009) infer that a "paradigm shift" has been observed in the Bangladeshi business arena, with corporations increasingly engaged in CSR (focusing in particular on socially oriented activities). In this study, Mamun and Ahmed (2009, p. 645) draw attention to the contextual nature of CSR performance in both public and private sector – that is, the level of CSR engagement varies according to factors such as nature and size of business; ownership patterns; commitment by leadership; legal obligation; national culture; stakeholder pressures and managers' attitudes. Echoing the findings of studies by Belal and Owen (2007) and Islam and Deegan (2008), Mamun & Ahmed (2009) see this shift

as a “direct response” to pressures from stakeholders. For example, they were told by the participants that consumers tend to give preference to products from socially responsible companies. There was also a perception that the reason why businesses are increasingly embracing CSR in Bangladesh is the shrinking role of the state in that nation over the past few years.

The conclusion to draw from this literature review is that, albeit in its early stages, CSR is already present in the collective consciousness of the Bangladeshi business community. To a significant degree this is a function of demands from parent companies, in the case of the multinationals operating there, and also pressures from various stakeholders groups (e.g., NGOs; ILO; United Nations agencies). Many of the works reviewed, nevertheless, suggest that there is room for significant improvement in the CSR performance of Bangladeshi companies, which was a theme that also emerged in the study presented in this paper. Before proceeding any further, however, it will be useful to contextualize the study through a brief profile of Bangladesh.

3. Bangladesh

With an area of 147,570 sq km, Bangladesh is a small South Asian country which borders the Bay of Bengal between Burma and India. Its ethnic composition is predominantly Bengali (98%) and the remainder of the population includes tribal groups and non-Bengali Muslims. Approximately 83% of Bangladeshis are Muslims, 16% are Hindu, and 1% from other religions (Central Intelligence Agency, 2009).

Bangladesh is densely populated, with 160 million inhabitants (World Bank, 2008 figures) concentrated mainly in rural areas – approximately 75% of the population according to the Bangladesh Bureau of Statistics (BBS 2008). However, growing urbanization over the past decade has been changing the demographic landscape of this country, with large numbers of people migrating from rural areas into urban areas in search of better economic opportunities. According to figures from the Bangladesh Bureau of Statistics, 12,797,394 people lived in the capital, Dhaka, in 2008 (BBS 2008).

Bangladesh has an average GDP growth of approximately 5.7% (World Bank, 2009) most of which is generated through its sizeable service sector. In 2008, 52.5% of the country's GDP came from the service sector, as compared to 28.5% from industry, and 19.0% from agriculture (World Bank, 2009). The agricultural sector employs nearly two-thirds of Bangladeshis in the production of rice (Central Intelligence Agency, 2009) which is a staple food in that country. Most of Bangladesh's export earnings are generated through the garment export sector which has been attracting foreign investors and growing significantly since the 1980s. In 2004-2005, the ready-made garment sector alone contributed to 74.2% of total exports, providing employment to approximately 2 million people – mostly rural migrant women (Belal & Owen, 2007, p. 476). The significance of the garment sector for Bangladeshis is even greater if it is taken into account that approximately 15 million people work in support industries associated with it (Buerke, 2005).

3.1 Political changes and improved economic performance

Bangladesh became independent from Pakistan in 1971, and for many years following independence it remained under military rule. However, since the 1990s this country has been gradually shifting towards parliamentary democracy, which has prompted an increasing adoption of market economy principles and thus the rise of a private sector (Belal & Owen, 2007, p. 475). Tax incentives have been granted by the Government to local private investors as well as overseas investors, and an Export Processing Zone – enticing foreign investors with cheap labour – has been established (Belal, 2001). This has led to extraordinary improvements in the economic performance of Bangladesh over the past two decades. For example, investments have grown considerably from an average of US\$ 5 million during 1985-1995 to US\$ 460 million in 2004. In 1992/1992 Bangladesh's export earnings rose from US\$ 1994 million to US\$ 8655 in 2004/2005 (Belal & Owen, 2007, p. 476).

Domestic export-oriented companies such as Hameem Garments, Envoy Group, Sinha Group, Meghna Group, Pacific Jeans Limited have prospered considerably over the past few years in their role as suppliers to large multinational corporations. This is a point of critical relevance for research on CSR in developing countries, as there is growing evidence that some multinational corporations have been demanding greater social accountability from their supplying companies (see for example Belal & Owen, 2007; Islam & Deegan, 2008; Mamun & Ahmed, 2009). This phenomenon in turn has led to greater awareness about and preoccupation with the CSR concept in the Bangladeshi business sector. The section below discusses the key social and environmental issues that have been taken into account by multinational corporations committed to CSR.

3.2 Social, environmental and ethical issues in Bangladesh

While there is no doubt that Bangladesh's determined pursuit of the export-led development strategy generated positive economic benefits, this unprecedented financial success has not come without social and environmental costs. Drawing on local media materials, Belal & Owen (2007, p. 476) report that the use of child labour, gender-based discrimination and poor occupational health and safety are issues of concern in the garment and textile sector. For example, women working in this sector (the majority of its employees) are forced to work 12 hours a day with one day's holiday a month, face compulsory overtime, and are subject to pregnancy tests and undignifying body searches as they enter and leave the factory. Belal & Owen (2007, p. 476) further point out that, due to neglect of health and safety rules in workplaces, hundreds of workers have been killed in the last few years as a result of fire incidents in work premises.

Poverty remains a serious social problem in Bangladesh. According to the World Bank (2009), this country has an annual Gross National Income (GNI) per capita of only US\$ 520, and 40% of the Bangladeshi population live below the poverty line facing the common problems associated with being poor. For

example, 41% of children under five are malnourished and life expectancy at birth is only 66 years. Poverty in Bangladesh is aggravated by this country's propensity to natural catastrophes, due to its geographic location. In 2007 alone there were two natural disasters within a few months of each other – severe floods and a devastating cyclone which disproportionately affected low-income segments of the population. In addition to natural catastrophes, the poor have been affected by global price instability which significantly pushed up the price of rice in recent times.

As already pointed out, the strong patterns of economic growth observed in Bangladesh in recent times have also created severe environmental problems, particularly in urban and industrialized areas. For example, industrial pollution is a serious environmental problem in Bangladesh, and the *Buriganga* river “has been declared ‘clinically dead’ because of the unscrupulous discharge of industrial wastes and effluents” (Belal, 2001, p. 274). A report by the World Bank (2006) identified four areas of concern arising from environmental degradation in Bangladesh: environmental risks to human health; low water quality in Dhaka; depletion of fisheries, and poor soil quality. The report emphasizes that environmental degradation has a particularly negative impact on poor households, as they are heavily dependent on natural resources and thus vulnerable to environmental risks. Here, the link between environmental degradation and social problems is clearly evident.

In addition to the social and environmental problems just described, corruption and violation of consumers' rights remain issues of grave concern in Bangladesh (Belal, 2001; Belal & Owen, 2007; Sobhani, et al., 2009). According to Transparency International (2009), despite a marginal improvement from previous years as a result of a nationwide crackdown on corruption during 2007-2008, “Bangladesh's score of 2.4 continues to reflect perceptions of rampant corruption”. Belal & Owen (2007, p. 477) are of the opinion that corruption in Bangladesh is particularly prominent in the business sector, reflected in ethical infringements such as bribery and tax evasion. However, Akhter et al (2009) found more recently that unethical practices in Bangladesh are prevalent in *both* government and private sectors. The effects of corruption at a global level are acknowledged in a joint publication of the Global Compact and Transparency International (2006, p. 1) which declares that “Corruption is now recognized to be one of the world's greatest challenges”, as it hampers sustainable development and has disproportionate impacts on the poor. It destroys “the very fabric of society.”

Paradoxically, the failure of the Bangladeshi Government to provide effective regulatory mechanisms to address that country's social and environmental problems has had positive unintended consequences, in that it has triggered the emergence of an increasing number of pressure groups in recent years demanding greater accountability and transparency by local industries (Belal 2007, 478). As noted earlier, there has also been pressure at an international level on domestic export-oriented companies operating as suppliers of large multinationals to be more socially and environmentally responsible (Belal 2007, 478). It seems therefore that the foundations have been laid in

Bangladesh for a stronger commitment to CSR which will hopefully lead to a more widespread adoption of CSR principles in future years. As will be seen in the section below, this was one of the main themes that emerged from the current study.

4. Perceptions of CSR by Bangladeshi managers

4.1 Methodology

Reported in this paper is an exploratory study carried out by the authors in Dhaka, Bangladesh during 2009. Purposive sampling was used, which means that the researchers deliberately sought out a specific population where the phenomenon under investigation was likely to occur (i.e., a group of Bangladeshi managers attending a CSR workshop at a local business training college in Dhaka). Hence, it must be taken into account that there could be a degree of self-selection in the sample, as it is likely that the respondents would have attended that particular workshop because of a personal or professional interest in CSR. It must be emphasized, nevertheless, that the study was not aimed at generalizability to populations but it sought primarily to enhance learning by exploring the boundaries of a specific phenomenon (O'Leary, 2004, p. 110), namely, the views of Bangladeshi managers in relation to CSR in their country.

The sample was diverse, including 31 managers of various levels (19 males and 12 females) from organizations in different sectors, including manufacturing, telecommunications, pharmaceutical, banking, educational and NGO. The sectors with the strongest representation in the sample were NGOs (6), educational institutions (6) and banks (5).

While the study had a mixed methodology, incorporating qualitative and quantitative elements, greater emphasis was placed on the qualitative component of the study which allowed the researchers to explore in some depth the views of the participants in relation to CSR in Bangladesh. The key instrument of data collection was an anonymous survey, conducted in English, which was divided in two parts: the first contained four questions designed to explore the participants' understanding of the notion of CSR, their experience with it in their organizations, and their views on the barriers preventing a more widespread and systematic adoption of CSR in the Bangladeshi business sector. The following questions were asked:

1. What is your definition of Corporate Social Responsibility (CSR)?
2. Are you currently involved in any CSR initiatives? If yes, please qualify.
3. Would you like to see CSR implemented in your company?
4. In your view, what are the main barriers to greater commitment to CSR in the Bangladeshi business sector?

The second part of the survey used a *Likert* Scale, ranging from "Strongly Agree" to "Strongly Disagree", to identify numerical patterns in the respondents' reactions in relation to the following statements:

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1. CSR can have true benefits for companies and society.
2. CSR is just a public relations exercise to make the company look good.
3. CSR goes against business interests because it reduces the company's profit margins.
4. CSR can be an effective framework to ensure social equity and environmental protection.

The purpose of the second part of the survey was to obtain further information on the respondents' attitudes toward CSR and associated principles and concepts, which supplemented the information provided in the first part.

The next section will explore the meaning of CSR from the perspective of the participants, discussing the thematic patterns that emerged in the survey. Responses to the question regarding the participants' views on barriers to more widespread adoption of CSR in Bangladesh will be examined in a separate section.

4.2 Participants' understanding of CSR

A variety of views was identified in the study on the meaning of CSR. The most discernible thematic pattern was the focus generally placed on the benefits of CSR to society. For example, one participant associated CSR with philanthropy for the improvement of society:

[CSR is] the responsibilities which provide philanthropic contributions and spontaneous donations for the betterment of society. (R8, female, NGO sector)

Other participants framed the concept in terms of the role played by business in society, and the triple bottom line (Elkington, 1997):

CSR is a concept that means that an organization should perform their business activities fulfilling all their responsibilities for the overall benefit of society in an ethical manner. (R17, female, information technology sector)

CSR is all about inter-relationship between business and society as well as the components that belong to society. It concerns the planet, people, profit and above all ethics which leads to sustainable development. (R25, female, NGO sector)

For one respondent in this category, CSR was a modern version of social welfare:

CSR is the modern concept of social welfare's activities to a company. But this activity must be sustainable to society so that this will be a continuous process by which we may change our country, people, environment and economy. (R23, male, higher education sector)

The study also identified responses associating CSR more specifically with *sustainable development*, a notion based on the assumption of an

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evolutionary imperative for developing economies to “catch up” with developed countries. Below are two examples of comments in this category:

CSR means the social, economic, political contribution for sustainable development and well-being of a business organization for society. (R26, male, NGO sector)

CSR is an on-going process to do something for the sustainable development of society. (R13, female, manufacturing sector)

Within this thematic category of CSR and sustainable development, one participant linked social responsibility to competitive advantage:

Through socially responsible behavior, an organization aims to be competitive and profitable enterprise, able to make a long term contribution to sustainable development by generating economic growth. (R18, male, higher education sector)

A link was also established in the survey between CSR and accountability, reflected for example in the following statement: “CSR is the catalyst and compass for corporate accountability” (R16, male, utilities sector).

As seen above, the responses to the first question reveal a significant level of awareness of the key concepts associated with CSR, including the relationship between business and society; triple bottom line, sustainable development, and accountability. This did not come as a surprise to the researchers, considering that more than half of the respondents (16; 51.6%) were already involved in CSR programs and initiatives in their workplaces at the time of the study. Examples of CSR activities being carried out by the respondents’ employers included:

- employees rights programs;
- medical assistance;
- programs for the disabled;
- donations to NGOs and hospitals;
- voluntary blood donation programs;
- food donation;
- educational programs; initiatives to “empowering women”;
- financial assistance to small and medium enterprises;
- poverty alleviation projects;
- disaster relief programs.

A pattern that can be immediately identified on the above list is the absence of environmentally-related initiatives. It cannot be established from this particular study, nevertheless, whether this is a general trend in Bangladesh or whether it is a peculiarity of this particular sample. This would make an interesting topic for further studies in this field.

Reflecting a common misconception in relation to CSR, some of the activities listed by the participants as “CSR initiatives” were in fact more closely associated with philanthropy (e.g., food donation; donations to NGOs and hospitals). Indeed, anecdotal evidence that emerged in informal conversations with other managers during fieldwork for this research project suggests that in Bangladesh CSR is often confused with philanthropy (which refers to *ad hoc* donations for specific social projects, as opposed to the more formal and systematic initiatives of CSR programs which address *both* social and environmental problems). Only one participant in the current study explicitly showed awareness of the difference between philanthropy and CSR, suggesting that the former is an early stage in the path to the latter. Echoing the CSR path model proposed by Carroll (1991), this respondent stated that her company “...is doing some philanthropy which will lead to CSR *eventually*” (R13, energy sector; male; italics added).

While more than half of the respondents stated that they were not involved in CSR initiatives at the time of the survey, a significant number (24; 77.4%) answered “Yes” to the question *Would you like to have CSR implemented in your company? Why? Why Not?* (Some participants who answered “No” to this question qualified their answer by explaining that their companies had already been practising CSR.)

At this point, it will be opportune to briefly introduce Garriga and Meleé’s (2004) conceptual framework to make sense of the different perspectives on CSR presented by the participants. In a nutshell, these theorists propose four perspectives on CSR: *instrumental*, *ethical*, *integrative*, and *political*. Instrumental perspectives view CSR as a means to achieve certain outcomes (e.g., to foster economic development; to ensure a good reputation); ethical theories are based on the premise that business has ethical responsibilities to society in order to promote justice and equity; integrative theories acknowledge that business depends on society for its growth and thus highlight the need for business to integrate social demands and environmental imperatives into their goals; political theories are concerned with the responsible use of corporate power in society. The qualifying statements provided to the question “*Would you like to have CSR implemented in your company? Why? Why Not?*” revealed elements of the instrumental, integrative, and ethically-based perspectives (there were no responses explicitly associated with the political category). Below are examples of comments in the instrumental category, most of which construing CSR as a means to development:

Yes, everybody wants to see his country more developed. (R7, male, higher education sector)

Yes. For the sustainable development of the company. (R9, male, pharmaceutical sector)

Yes, because [CSR] is needed for business development. (R8, male, sector not stated)

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Other managers expressed a more integrative view of CSR, acknowledging the inextricable link between business and society. It did not come as a surprise nevertheless that most of these responses were given by people from non-business sectors (i.e., NGO and education). This could be due to the fact that, by the very nature of their sphere of activity, members of these sectors often engage in a “big picture” analysis of social phenomena. Below are examples of responses in this category:

We are not outside of society. Since I am working in [NGO name omitted], I have to implement CSR and the government should support us. (R28, female, NGO sector)

Of course. Through CSR activity, our company will make a bridge between itself and the community. (R12, female, energy sector).

Sure, I do. Because, the current business management is obsolete without it. As I say, business is un by society and for society.... (R29, male, NGO sector)

Yes, because there is much to do to develop society and the living standard of the people as a whole. (R21, male, education sector)

A significant number of participants expressed an ethically-based view of CSR, highlighting the importance of CSR to foster social justice and equity. Interestingly, most of the responses in this category were given by people from the business sector, calling into question the widely held assumption that the instrumental view is dominant in the business sector:

Yes, I would definitely like to see CSR implemented in our company, because implementation of CSR will call for overall employee and organizational benefits – contribution toward the overall welfare of the society and the country. (R17, female, IT sector)

Yes. Because it is good for society and nation. (R16, male, utilities sector)

Yes, because it is good for the humanity and country. (R10, male, pharmaceuticals)

Yes. Because as human beings, everybody has responsibility. So, through CSR we can change the mindset. (R6, male; sector not stated)

One respondent from the higher education sector conceptualized CSR in terms of leadership for the future, stressing the need to expose students to the CSR concept:

Yes, because students will take the leadership in the future. So, they should have to be habituated with CSR. (R20, female, higher education)

Summing up, the above responses to the qualitative part of the survey reveal a generally good grasp of CSR and indeed positive attitudes toward the concept. The reasons expressed by the respondents for the adoption of CSR varied, falling roughly into the categories of instrumental, ethical and integrative views of CSR, as per Garriga & Meleé's framework. However, a predominance of responses in the integrative and ethical categories was observed, which was perhaps due to the strong representation of participants from non-business sectors (that is, education and NGOs). It may be also speculated that the explanation for the high concentration of responses in the integrative and ethical categories has a religious basis. That is, Bangladesh is a predominantly Muslim nation and, as pointed out by writers such as Rice (1999) and Williams & Zinkin (2010), Islamic nations see a congruence between professed Islamic values and ethical principles. William and Zinkin (2010) in fact establish a clear connection between Islamic values and CSR in their analysis of the Global Compact principles in Muslim societies. These authors draw attention to the recognition in Islam that "... being responsible in business is about much more than what is done with the profits made from business activities – hence the existence of activities that are regarded as *haram*". (*Haram* is a term used in Islamic cultures to describe anything that is prohibited by their religion.)

4.3 Likert Scale responses

The *Likert* scale responses (which provided the quantitative dimension of the study) also revealed positive attitudes to CSR among the participants. For example, all managers agreed that CSR can be an effective framework to ensure social equity and environmental protection (20 strongly agreed and 11 Agreed). The majority of respondents (30; 96.7%) believed that CSR can have true benefits for companies and society.

Consistent with the findings discussed in the previous section, most respondents (26; 83.8%) disagreed with the instrumentally based statement that *CSR goes against business' interests because it reduces profit margins*. Only two participants agreed with this assertion, and two ticked the "Indifferent" option. While the survey was not designed to investigate the rationale behind the responses provided by the participants, it can be speculated that the rejection of a purely instrumental view of CSR may be due to the two above mentioned factors, viz., the predominance in the sample of representatives from non-business sectors, and the influence of Islamic values in Bangladeshi society.

With regard to the statement that *CSR is just another public relations exercise*, more respondents disagreed (17; 54.8%) than agreed (14; 31%) with it, and only one of them ticked the "Indifferent" option. This appears to suggest what can be seen as faith in the legitimacy of CSR and perhaps less scepticism than is commonly observed in debates of this nature in Western contexts. However, empirical substantiation is needed for this conjecture.

To conclude this section, the above responses reveal generally favourable attitudes and receptiveness to the CSR concept in Bangladesh. However,

notwithstanding the participants' positive perceptions of CSR, they did recognize that there are still significant barriers preventing the widespread adoption of CSR initiatives in Bangladesh. This was evident in the responses to the question "*In your view, what are the main barriers to greater commitment to CSR in the Bangladeshi business sector?*"

4.4 Perceptions of barriers to CSR in Bangladesh

The participating managers mentioned a number of different types of barriers to CSR in Bangladesh which for the purpose of this discussion will be roughly divided into 3 categories: *psychological*, *moral* and *systemic*. The information shown on Table 1 reveals a predominance of responses in the *psychological* category, and in this category, the notion of "mind-set" (which presumably referred to inflexible attitudes) was mentioned by a number of respondents as an obstacle to CSR. This item was followed by "lack of awareness" and "lack of commitment/lack of will". "Corruption" was mentioned by some of the participants as a *moral* barrier to CSR, resonating with information provided in the literature review about corruption as a pervasive problem in Bangladesh. While it was beyond the scope of the present study to explore the link between corruption and CSR, it can be speculated that corruptive behaviours might be perceived to undermine the ethical goals of CSR.

Table 1: Perceived barriers to CSR in Bangladesh

Barrier/s	No. responses
Personal	
• "Mindset"	8
• Lack of awareness	7
• Lack of commitment/lack of will	6
• Lack of patriotism	1
Moral	
• Corruption	5
• Profit orientation/Greed	5
• Lack of transparency/accountability	4
• Lack of moral values	1
Systemic	
• Lack of government support/legal infrastructure	3
• Lack of resources	3

A significant discrepancy was identified between the number of responses that associated CSR barriers with individually based factors (i.e., psychological and moral) and those that related these barriers to systemic factors. Indeed, only five responses fell in the *systemic* category (e.g., lack of government support; lack of resources; lack of legal infrastructure). Once more, it can be suggested that this could be associated with religious factors. In other words, the focus on individual factors might be a function of the emphasis placed by Islamic societies on individual choice and personal responsibility. Another possible reason, drawing on the ideas of Williams &

Zinkin (2010), would be perhaps the rejection in Islamic societies of the Western-based notion of the “corporation as a legal person”. In Islamic societies there is a strong expectation that individuals should take responsibility for their own affairs.

5. Summary and Conclusions

This paper reported the findings of an exploratory study which examined perceptions in relation to CSR by a heterogeneous group of Bangladeshi managers from Dhaka. The findings revealed a significant level of awareness among the participants regarding key CSR concepts, including triple bottom line; sustainable development; accountability; and the close relationship between business and society. Some of the responses also showed a common misconception that the notions of CSR and philanthropy are synonymous with each other.

Another prominent pattern that emerged in the study was the association of CSR primarily with social issues, with only a few respondents acknowledging environmental concerns as a dimension of the CSR concept. This may perhaps be attributed to the pervasiveness and visibility of social problems such as over-population, unemployment and poverty in Bangladeshi society.

While more than half of the respondents stated that they were not involved in CSR initiatives at the time of the study, a significant number expressed approval of CSR strategies, emphasizing that they would like to see CSR implemented in their own company. The reasons for this were inferred for the purpose of the study in terms of the theoretical perspectives proposed by Garriga and Melee (1999): *instrumental*, *integrative* and *ethical* perspectives. Responses in the instrumental category mostly saw CSR in Bangladesh as a means to economic development; comments in the *integrative* category highlighted the obligation of business to be responsible to society; and responses in the ethically-based category emphasized the role of CSR in the creation of a “good society”. Most responses fell in the non-instrumental perspectives, and two reasons were suggested for this: first, there was a predominance in the sample of representatives from non-business sectors, and second, assuming that most participants were Muslims, the strong influence of Islamic values in Bangladeshi society. The orientation of the population studied toward ethical views of CSR was also reflected in the *Likert* scale responses where all participants disagreed with the utilitarian assertion that *CSR goes against business’ interests because it reduces profit margins*.

Notwithstanding the participants’ positive attitudes to notion of CSR, they also demonstrated awareness of barriers preventing a more widespread adoption of CSR in Bangladesh. For the purpose of this paper, the barriers were categorized into three groups: *psychological*; *moral* and *systemic*, and a predominance of responses was identified in the categories that related barriers to individual factors (i.e., psychological and moral) over those that related them to systemic factors (e.g., lack of government support; lack of resources; lack of legal infrastructure). It was speculated by the authors, based on research by Williams and Zinkin (2010), that the focus on individual

factors may be due to the emphasis placed in Islamic cultures on individual choice and personal responsibility, though this proposition needs to be further explored in studies with a comparative cross-cultural orientation.

Corruption was identified by a significant number of respondents as a serious barrier to CSR, which is consistent with information provided by a number of researchers, as seen in the literature review. It was nevertheless beyond the scope of the present study to explore the link between corruption and CSR, and it is recommended that future studies of this nature be carried out to explore this important topic in more depth.

While the current study may shine some light on perceptions of CSR by Bangladeshi managers, the authors recognize that it had some limitations. One of them was the small sample used in the survey. Future studies would benefit from a larger sample of participants to produce richer data and more meaningful results. Another limitation, which has already been acknowledged, was the possible bias introduced by the non-random sampling method used in the study which perhaps led to a self-selection effect among participants who were recruited from the workshop on CSR. In other words, the very fact that they had registered for this particular workshop suggests a pre-existing interest in CSR and perhaps greater background knowledge on and enthusiasm for the concept. Therefore, the views expressed by the participants in the present study cannot be generalized to the whole of the Bangladeshi's organizational world. Finally, it must be recognized that the data collection methods were limited. It is strongly recommended that future studies supplement the survey with in-depth, face-to-face interviews or focus groups, for a richer perspective on the topic and thus greater explanatory potential. As noted earlier, it was not always possible to produce thorough explanations for the thematic patterns that emerged from the data, because the comments provided by the participants were often brief and superficial.

Notwithstanding the limitations of the study, it can be said that it provides a platform from which further studies can be launched. It has raised a number of important issues that could be further explored in future research which will contribute to improving the governance, social, ethical, labor and environmental conditions of Bangladesh.

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