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Do stakeholders or social obligations drive corporate social and environmental responsibility reporting? Managerial views from a developing country

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Abstract

Purpose – The purpose of this study is to explore senior managers' perception and motivations of corporate social and environmental responsibility (CSER) reporting in the context of a developing country, Bangladesh.

Design/methodology/approach – In-depth semi-structured interviews were conducted with 25 senior managers of companies listed on the Dhaka Stock Exchange. Publicly available annual reports of these companies were also analysed.

Findings – The results indicate that senior managers perceive CSER reporting as a social obligation. The study finds that the managers focus mostly on child labour, human resources/rights, responsible products/services, health education, sports and community engagement activities as part of the social obligations. Interviewees identify a lack of a regulatory framework along with socio-cultural and religious factors as contributing to the low level of disclosures. These findings suggest that CSER reporting is not merely stakeholder-driven, but rather country-specific social and environmental issues play an important role in relation to CSER reporting practices.

Research limitations/implications – This paper contributes to engagement-based studies by focussing on CSER reporting practices in developing countries and are useful for academics, practitioners and policymakers in understanding the reasons behind CSER reporting in developing countries.

Originality/value – This paper addresses a literature "gap" in the empirical study of CSER reporting in a developing country, such as Bangladesh. This study fills a gap in the existing literature to understand managers' motivations for CSER reporting in a developing country context. Managerial perceptions on CSER issues are largely unexplored in developing countries.

Keywords Bangladesh, Developing country, Corporate social and environmental responsibility reporting, Responsibility-driven

Paper type Research paper

1. Introduction

Recent studies in the area of corporate social and environmental responsibility (CSER) reporting practices reveal organisations' continued concern with social and environmental responsibilities to consumers, employees and communities (Adams and Frost, 2006; Cowan and Gadenne, 2005; Dragomir, 2010; Gadenne *et al.*, 2012). Such social and environmental activities are viewed as a means of attaining competitive advantage in the market place (Waddock, 2008). Prior literature in CSER reporting practices from both developed and developing countries focusses on managerial motivations for CSER reporting (Belal and Owen, 2007; Boesso and Kumar, 2009; Cormier *et al.*, 2003; Duarte and Rahman, 2009; Jamali, 2008; O'Dwyer, 2002, 2003; Papagiannakis and Lioukas, 2012; Rashid and Abdullah, 1991; Rowe, 2006). These studies indicate that organisations undertake CSER disclosures because of pressures from powerful stakeholder groups, such as governments, regulators, customers and other stakeholders. Similar observations on CSER reporting practices within the context of developing countries (Belal and Owen, 2007; Islam and Deegan, 2008) found stakeholder power as an emerging contributing factor in social and environmental responsibility reporting practices. Ratanajongkol *et al.* (2006) assert that companies are primarily focussing on good news. In a different study, Islam and Mathews (2009) argue that organisations pay more attention to negative media news and provide increasing disclosures on social and environmental issues. Scholars viewed these corporate attitudes towards stakeholder-driven CSER reporting as a legitimisation process.

However, Banerjee (2008, 2011) criticises managers' narrow focus on powerful stakeholders and argues for CSER as an ethical or obligation-based practice. Wilson (2003) argues that CSER activities should benefit society and relate to all members of society. While stakeholders may be more concerned with the overall trends in CSER reporting and demand specific disclosures, managers may see these issues from a strategic and/or accountability perspective. It is ultimately the managers who allocate resources and are responsible for achieving strategic objectives and accountability. Further, while there are many country-specific CSER reporting studies, few explore managers' motivation in relation to CSER in a developing country context. To fill this gap, we undertake an in-depth engagement-based study, using accountability theory and legitimacy theory to understand managers' motivations for CSER reporting. Therefore, the purpose of this study is to investigate the motivations of managers in reporting CSER and to explore whether CSER reporting in Bangladesh is driven by stakeholder expectations or by social obligation. Specifically, we ask the following research questions:

RQ1. Why do managers undertake CSER reporting in Bangladesh?

RQ2. What do Bangladeshi managers perceive as the nature of, and their obligation in relation to, CSER reporting?

This study uses semi-structured in-depth interviews with 25 senior managers in a developing country, Bangladesh, to establish their motivations in relation to CSER reporting. Most previous studies in developing countries have used content analysis of CSER disclosures (Azim *et al.*, 2009; Belal, 2000, 2001; de Villiers, 1999; Imam, 2000; Jaggi and Freedman, 1992) and do not explore managerial views to establish whether CSER reporting is stakeholder-driven or social obligation-driven. Bangladesh has a unique socio-economic context, with labour-intensive industry and increased

international commercial relationships (Kamal and Deegan, 2013). Although CSER reporting practices in Bangladesh and other developing countries are growing steadily, there remains a lack of structured guidelines and principles from professional bodies that organisations can use when reporting. Voluntary sustainability reporting guidelines such as those of the Global Reporting Initiative (GRI), and United Nations (UN) Global Compact have not been widely adopted by most of the developing countries.

This study provides evidence that the Bangladeshi managers perceive CSER disclosures as a social obligation, that is, an ethical responsibility to the society in which their organisations operate. Contrary to previous studies, it does not find that stakeholder influence is the only reason for undertaking CSER reporting. However, these two streams of influence on CSER should be seen as complementary to each other. This study embraces accountability and legitimacy theory where accountability is recognised as a responsible duty of account to their stakeholders (Frink and Klimoski, 2004; Gray et al., 1996). Legitimacy theory suggests that organisations are part of broader social systems. Therefore, social and environmental actions undertaken by an organisation (including disclosures of CSER activities) are aspects of its relationship with the society in which it operates. Deegan and Islam (2014) argue that organisations seek to establish themselves as "legitimate" within the boundary of social norms and to fulfil the expectations of the community. This paper argues that managers play a significant role in CSER reporting, as they are ultimately responsible for organisational performance and accountability, including CSER. Evidence from this study has implications for accounting and management researchers, as well as policymakers, for formulating CSER reporting that benefits a range of stakeholders.

The paper proceeds as follows: Section 2 presents the literature review. Theoretical perspectives are described in Section 3. Section 4 provides a brief research context followed by the research method in Section 5. Section 6 presents analysis and findings from interviews followed by discussion and implications in Section 7. The final section offers concluding remarks with limitations and future research directions.

2. Literature review
Prior academic studies find that CSER reporting practices are largely stakeholder-driven and describe managers' attempts to manage powerful stakeholders and to secure and maintain legitimacy (Deegan, 2007). Managers perceive different values for various stakeholder groups and are able to assess their importance (Cormier et al., 2005; Tilt, 2007). Stakeholder influence is also explored in the literature in relation to contextual factors, such as economic, social and cultural contexts (Adams and Kuasirikun, 2000; Gray et al., 1987; Sobhani et al., 2011), influencing CSER practices. Stakeholder expectations and contextual factors differ between developed and developing countries and, recognising these differences, a significant number of studies of CSER practices in developing countries have emerged (Belal, 1997; Belal, 2001; de Villiers, 1999; Imam, 2000; Islam and Dellaportas, 2011; Islam and Jain, 2013; Jaggi and Zhao, 1996; Lodhia, 2003; Rahaman et al., 2004; Saleh et al., 2010; Williams and Pei, 1999). However, these studies predominantly use content analysis to examine the extent and volume of CSER disclosures in annual reports. Recent studies have used in-depth exploratory semi-structured interviews and questionnaires to understand both managers' and stakeholders' perceptions on the nature of CSER disclosure practices (Belal and Owen, 2007; de Villiers and Van Staden, 2006; Islam and Dellaportas, 2011;

Islam and Deegan, 2008; Kuasirikun, 2005). These studies illustrate that organisations operating in developing countries undertake CSER reporting because of pressure exerted from powerful stakeholder groups. While these findings on CSER reporting are revealing, they ignore organisational internal motivation for undertaking CSER reporting practices. It is argued here that a lack of awareness, absence of regulations and reporting frameworks and contextual differences can lead to slower progress of CSER reporting practice in developing countries. The analysis of the prior CSER literature clearly demonstrates that most studies focus extensively on stakeholder perspectives.

Other studies identify that organisations undertake CSER activities to increase their reputation and financial performance (Fomburn, 1996; Galbreath and Shum, 2012). To do so, these organisations use different media, such as annual reports, newspaper advertisements and electronic media to share the information with wider stakeholders (Arendt and Brettel, 2010; Jayachandran *et al.*, 2013; Mahoney and Roberts, 2007; Ullmann, 1985). Carroll (1979) argues that organisations' attempts at CSER stem from an ethical stance, although the author also identifies economic, legal and discretionary responsibilities. Although ethical and social obligations cannot be enforced by laws and regulations, organisations understand their moral rights and obligations to meet the expectations of the community. Adams and Whelan (2009) argue that ethical or social obligations motivate organisations to inform stakeholders that organisational activities are in line with community expectations. However, a number of studies show that building a positive image and reputation is one of the major motives for organisations disclosing their CSER activities (Bebbington *et al.*, 2008), which is linked with financial performance (Fomburn, 1996). Gokulsing (2011) highlights that organisations' motivation for undertaking CSER reporting is not aimed at ensuring corporate citizenship through disclosures of CSER activities but rather as "window-dressing" without any significant outcomes.

Ramasamy *et al.* (2010) argue that there is a relationship between religiosity and environmentally responsible behaviour. The social and environmental accounting literature explores the cultural and religious influence on CSER reporting practices (Belal *et al.*, 2014; Sobhani *et al.*, 2011). Each religion has specific norms and ideologies. For example, according to Islamic principles, donation to charity is considered as "Sunnah" of Prophet Mohammad (s), and charitable activities of an individual or organisation should not be disclosed to the people (Ramasamy *et al.*, 2010). Sobhani *et al.* (2011) reported how the Islamic religion has motivated the Islamic Bank's CSER practices in Bangladesh. Similarly, Sharma *et al.* (2009) discussed how Hindu philosophy influences corporate governance and corporate social responsibility in India. The literature also found that the cultural context helps to explain differences in environmental and social concerns, as does the "green movement" with its activism in relation to environmental responsibility (Adams, 2002). As argued by Deegan and Unerman (2006), accounting cannot be isolated from culture and, as with other human and social institutions, it is culturally determined. Thus, cultural customs, values, beliefs and norms influence CSER reporting. In the Chinese context, Rowe and Guthrie (2010) found significant informal institutional cultural norms, namely, *Guanxi* (personal connections), trust and secrecy with regard to environmental management disclosure.

The nature of CSER reporting varies between countries, and even more so between developed and developing countries (Belal and Momin, 2009; Imam, 2000). For example,

most of the Western European and North American countries, as well as Australia and New Zealand, have strong social and environmental compliance requirements that organisations need to follow. Some countries, such as Singapore, have mandatory CSER reporting guidelines, and many countries have adopted sector-wise CSER/sustainability reporting standards issued by independent voluntary standard setting bodies like the GRI and UN Global Compact.

Organisations in developed countries have structured CSER reporting practices that apply to both private and public sector organisations (Belal and Momin, 2009; Imam, 2000). For example, in the Australian context, Federal, state and local government authorities are subject to coercive pressure from governments in relation to sustainability reporting (Qian *et al.*, 2011). By contrast, in developing countries, CSER is still adopted on an *ad hoc* basis, often in response to an emergency. In developing countries, CSER activities are most often found in relation to education, health, child labour and human rights (Welford, 2005; Welford *et al.*, 2008). However, managers' perceptions of these CSER areas are largely unexplored and disclosure patterns are limited when compared to developed countries (de Klerk and de Villiers, 2012; de Villiers, 1999). This study aims to fill this gap to understand managers' motivations for CSER reporting in a developing country context.

3. Theoretical perspective
To understand the motivations of managers in undertaking CSER reporting, it is useful to adopt a theoretical approach. Most prior studies of CSER have used stakeholder and legitimacy theories, originally derived from the political economy paradigm (Gray *et al.*, 1995). Gray *et al.* (1995, p. 52) argue that "the economic domain cannot be studied in isolation from the political, social and institutional framework within which the economic takes place". For the purpose of our study, we adopt accountability theory (normative branch of stakeholder theory) and legitimacy theory.

Accountability theory has been widely used in accounting and management research (Frink and Klimoski, 2004). Some recent corporate collapses, such as Enron and WorldCom, have caused scholars to reassess the accountability of corporate operations, particularly corporate reporting of both financial and non-financial information. It has been argued that organisations discharge accountability to stakeholders by providing the information that benefits them. CSER is a means to discharge organisations' accountability to stakeholders, as it has been argued that stakeholders (irrespective of their power and involvement) have the right to know all relevant information about organisational activities that have direct and indirect impact on them. While other theories (legitimacy, stakeholder and institutional) may be used to explain stakeholder-driven CSER reporting practices, our intention is also to explore whether all CSER reporting is merely stakeholder-driven or motivated by social obligation. We consider accountability theory useful in examining the perceptions of managers in relation to their motivation for CSER reporting.

This notion of accountability explores stakeholders' rights to access information about organisations' environmental, community sponsorship, employment and human rights initiatives. According to Gray *et al.* (1996), p. 38, accountability refers to "the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible". Scholars identify two fundamental responsibilities and duties: the responsibility to conduct specific activities and the

responsibility to provide an account of those activities (Deegan, 2014; Rowe and Guthrie, 2010). Under the accountability model, Gray *et al.* (1996) claim that the disclosure of social and environmental information should be responsibility-driven rather than demand-driven. Gray *et al.* (1991) previously argued that CSER is a mechanism to discharge an organisation's accountability because it assumes an implied social contract exists between the organisation and society. It is organisations' responsibility to discharge social accountability by ensuring responsible behaviour to its stakeholders. This argument may be seen as based on Lindblom's (1984) work that societal trust is paramount and organisations should provide full and honest social and environmental responsibility accounts to society. Gray *et al.* (2009) noted that an organisation's ethics of accountability is not an isolated event, but rather a matter of trustworthy relationships between an organisation and community members. Implementation of accountability comes through continuous or ongoing conversation among different parties. Deegan (2014, p. 349) also argues that "the role of a corporate report is to inform society about the extent to which actions for which an organisation is deemed to be responsible have been fulfilled".

Along with accountability theory, this study uses legitimacy theory to understand the motivation for CSER reporting within the context of a developing nation. Deegan (2014) identifies a range of motivations for organisational CSER reporting, including to establish, maintain and repair organisational legitimacy; satisfy the expectations of stakeholders; conform to industry norms and associated regulations; and demonstrate transparency and accountability. Within the social and environmental accounting literature, scholars frequently use legitimacy theory to explore one or more of the motivations for CSER reporting. According to legitimacy theory, organisations' activities need to be congruent with social values in a broader social system (Deegan, 2002; Dowling and Pfeffer, 1975). Deegan (2002, p. 292) states:

> Consistent with the view that organizations are part of a broader social system, the perspectives provided by legitimacy theory (which, as stated, build on foundations provided by political economy theory) indicate that organizations are not considered to have any inherent right to resources, or in fact, to exist. Organizations exist to the extent that the particular society considers that they are legitimate, and if this is the case, the society "confers" upon the organization the "state" of legitimacy.

Legitimacy theory asserts that the survival of an organisation and its legitimacy go hand in hand. Particularly, the survival of an organisation is highly dependent on both market forces and community expectations. Therefore, organisations use various strategies to maintain, gain and repair legitimacy (Lindblom, 1994; Phillips, 2003; Suchman, 1995). The notion of the "social contract" is directly related to "legitimacy" because organisations' survival will be threatened if society perceives that the organisation has breached its social contract (Mathews, 1993). According to the notion of social contract, a company operates in society via a contract such that it gains approval to carry out various socially desirable activities in return for endorsement of ultimate survival. Suchman (1995) argued that organisations' legitimacy can be morally or obligation-driven (along with two other drivers: pragmatic and cogitative drivers). According to Suchman (1995), the notion of moral legitimacy is based on a belief about whether the activity is "the right thing to do". Moral legitimacy reflects community expectations as well as the social obligation-driven notion that differs fundamentally

from narrow self-interest. Within legitimacy theory, Suchman's (1995) notion of moral legitimacy is aligned with the social contract notion as discussed above. The notion of moral legitimacy is also consistent with the accountability model, as both are based on a belief system that organisational activity is obligation-driven.

The notion of a "social contract" under legitimacy is linked with accountability on the assumption that organisations will perform a variety of socially and environmentally responsible activities in anticipation of a return on their activities (Islam and Dellaportas, 2011). Accountability theory is consistent with the normative/ethical branch of stakeholder theory as well as the concept of moral legitimacy that suggests that organisations have an ethical responsibility to provide information to affected stakeholders (Suchman, 1995). Under this approach, the management of organisations is considered to be accountable to its various stakeholder groups and society at large. The organisation will not be motivated by the extent of stakeholders' power or influence, but rather will focus on accountability to stakeholders because it is their basic right to know what organisations are doing. Whilst accountability theory and legitimacy theory are widely used in the context of developed countries CSER reporting research, this study utilises accountability and legitimacy theory from a developing countries context where CSER is emerging.

4. Research context

There are several studies examining CSER reporting practices in Bangladesh, and most of these studies used content analysis of annual reports (Azim *et al.*, 2009; Belal, 1997; Belal, 2000, 2001; Imam, 1999; Imam, 2000; Khan *et al.*, 2009; Sobhani *et al.*, 2009). The findings of these studies indicate a lower level of voluntary CSER practices by Bangladeshi organisations. Given there are no regulatory guidelines for CSER from government or professional bodies, organisations in Bangladesh are reluctant to provide any social and environmental information in their reports. The Central Bank of Bangladesh has encouraged socially and environmentally friendly business operations, which has made some progress. Three recent studies explored the managerial motivations towards CSER reporting in Bangladesh by employing semi-structured interviews for data collection (Belal and Owen, 2007; Islam and Deegan, 2008; Momin and Parker, 2013). These studies used social system-based theories such as legitimacy theory, stakeholder theory and institutional theory to explain the organisational motivations and managerial perceptions of CSER reporting. Belal and Owen (2007) and Islam and Deegan (2008) found that pressure from powerful stakeholders, such as international buyers, shaped Bangladeshi organisations' social and environmental reporting practices. Momin and Parker (2013) conclude that informal institutional contexts such as social value, culture and norms also shape voluntary social and environmental reporting behaviour. Prior studies (Belal and Momin, 2009; Imam, 2000) note that CSER and disclosures on CSER activities are at very initial stages in Bangladesh. These studies identify that organisations are increasingly aware of issues related to education, health, child labour and community activities, but what motivates managers' attempts to report on these activities remains unexplored. We aim to address this question in our study using accountability theory and legitimacy theory as a lens for CSER reporting.

5. Research method

We adopted a qualitative research method to investigate managerial perceptions of CSER reporting practices in a developing country, Bangladesh. Qualitative research explains real-world phenomena (Morrow, 2007; Yin, 1994; Yin, 2003) by obtaining contextually rich and insightful data, in our case, through semi-structured interviews with managers. The interview data were matched with the disclosure provided by the organisation in the annual report or through stand-alone sustainability reports. Several prior studies in social and environmental reporting research exploring managerial perceptions have been informed by this qualitative approach (Rowe and Guthrie, 2010).

We conducted semi-structured interviews with 25 managers from the top 100 companies listed on the Dhaka Stock Exchange, Bangladesh (see Table I for profile of interviewees). The sample companies were drawn from various industries including banking and finance, textile and clothing, pharmaceuticals and chemicals and

Interviewee	Designation	Educational qualifications	Industry	Years of experience
A	Head of Accounts and Finance	MBA, FCA	P & C	21
B	Head of Accounts and Finance	MCom, FCA	P & C	18
C	Company Secretary and head of Communication	MBA	B & F	16
D	Head of HR and Communication	Master in Accounting	B & F	19
E	Deputy Managing Director	MBA	B & F	26
F	Head of Accounts and Finance	FCA	B & F	20
G	Senior Communication Manager	Master in Accounting	P & C	17
H	Head of Accounts and Finance	MCom, MBA	B & F	13
I	Head of Accounts and Finance	FCA	P & C	16
J	Senior Vice President	MBA, FCA	B & F	24
K	Head of Accounts and Finance	FCA, FCMA	B & F	23
L	Vice President, Stakeholder engagement	FCA	B & F	19
M	Head of Finance and Reporting	MBA, FCA	B & F	20
N	Vice President and Head of Reporting	Master of Commerce	B & F	26
O	General Manager, Reporting	MCom, FCA	T & C	24
P	Head of Communication	Master in Communication	P & C	21
Q	Head of Communication and Corporate Social Reporting (CSR)	MBA	B & F	18
R	Senior executive, Reporting	MBA, ACMA	P & C	13
S	Head of Accounts and Finance	MBA, FCA	B & F	26
T	Executive Director	Master in Commerce	T & C	31
U	Manager, CSR foundation	MBA	P & C	14
V	Vice President, CSR	MCom in Management	T & C	21
W	General Manager, corporate sponsorship	MBA	T & C	25
X	Head of Accounts and Finance	MCom, MBA	T & C	28
Y	Chief Financial Officer	FCA, FCMA	P & C	29

Table I.
Profile and background of interviewees

Notes: P & C = pharmaceuticals and chemicals; B & F = banking and finance; T & C = textile and clothing; P & C and T & C companies are mainly export-oriented industry in Bangladesh

manufacturing industries. We argue that semi-structured interviews are suitable, as they allow for the exploration of specific phenomena, not only discovering the facts and information but also shedding light on individual insight and subjective views (Soh and Martinov-Bennie, 2011; Turley and Zaman, 2007). The number of interviews were determined by the concept of data saturation, the point at which data gathered in subsequent interviews no longer produces new thematic insights (Guest *et al.*, 2006). Interview participants were selected based on their willingness to participate (Guest *et al.*, 2006; Rubin and Rubin, 1995). Initially, we sent formal letters by regular postal services with a request to interview companies' CSER managers or any manager aware of the company's CSER activities in the absence of CSER managers. Interviews took place in two stages over three years. Fraser (2012) notes that an extended timeframe for interview allows for organisational change to be visible. Initially, we interviewed 20 managers in the period of September to November 2010. All interviewees held senior managerial positions and were directly involved with organisations' CSER programme implementation and reporting.

Consistent with prior studies (Wilmshurst and Frost, 2000), interviews in the first stage showed that the reporting pattern of CSER activities was primarily overlooked by the interview participants. As a result, we further contacted and interviewed all 20 managers during the period of November to December 2012. This time, we conducted five additional interviews with five individual managers. In total, we conducted 25 interviews. The average managerial experience of the participants was more than 10 years at the time of interview. Each participant and his/her organisation were identified by a code, to ensure anonymity of views, given the sensitive nature of the information collected. There was a brief outline explaining this protocol and project objectives to each interviewee before commencing interviews (Appendix). Before the commencement of each interview, we reviewed the respective company annual reports and other available information to refine our questions while maintaining the interview protocol. However, the prime mode of data collection was to understand individual perceptions. Any questions raised by interviewees during the interview were immediately answered by the interviewer. In addition, interviewees were also assured that they could quit the interview at any time without any prejudice. The average interview time was around 50-80 minutes, and audio recordings were made of all interviews except two, with the consent of interview participants. In some cases, informal conversations continued after the formal tape-recorded interview. Short notes were taken in the interview to record particular comments, particular gestures, posture, body language and expression of interviewees. The majority of the interviews were conducted in English, except for five interviews conducted in Bengali and subsequently translated into English by a research assistant who is fluent in both languages.

For data analysis, we used NVivo 9 software, which provides a streamlined structure for discovering emerging themes. The interview transcriptions were coded based on the interview protocol design, in the reduction phase. Bergin (2011) argues that data analysis is a complex part of qualitative research, and Nvivo as a qualitative data management tool can efficiently store, code and analyse qualitative data. Using NVivo, we have created nodes, such as free node and tree node, which indicate a collection of references to specific themes. Initially, we developed free node, which is useful when researchers are not sure about their research findings (themes). Then, we developed tree

node, which has an organised structure, moving from general category at the top (parent node) towards more specific categories (child node).

Two researchers independently performed in-depth reading of text data at least four times, summarising interviews and identifying the possible nodes (both free and tree) to produce themes as informed by Adams (2002) and Patton (2002). Following the core themes, cross-themes were compared to reduce redundancy of the same factors across themes, which is important for validity and reliability in qualitative data analysis.

6. Analysis and findings

Our data analysis revealed that mangers perceived organisations as undertaking CSER for altruistic reasons – doing something for society. However, there were considerable differences observed in their motivations towards CSER reporting. Overall, our findings revealed that the majority of interviewees agreed that their CSER reporting is increasing.

6.1 CSER as a social and community obligation

There is a common view among managers that social obligation is one of the main motivations for CSER reporting practices. This perception of CSER is linked with Gray et al.'s (1996) accountability model, which focusses on ethical/moral responsibility of an organisation to the society and community. Interviewees B, I and M agreed that business is not all about making profit, but rather about helping the community to improve their lives, particularly in alleviating poverty in Bangladesh. The managers perceive that responsibility towards the society in which the organisations are operating should be given preference. Interviewees from multinational companies claimed that CSER reporting practices are part of their global strategy. One of these managers commented:

> […] we take a long term perspective as our future is tied up with the future prospect of the company. Even though earning profit is important, we think long term survival of the company is important and looking after the community and society is important.

These interviewees note that they have a written policy for CSER reporting and that their disclosures on CSER activities are controlled mainly by the host country. A number of interviewees (eight) reported that internal human resources policy has a greater impact on their CSER behaviour. Participants mentioned that employee turnover could be reduced by ensuring job satisfaction, and that would ultimately ensure the organisation's long-term sustainability. Galbreath (2010) argues that CSER influences employee turnover and reducing employee turnover has a positive effect on organisations' social and financial performance. Interviewees R and J noted that organisations create value for society as well as value for themselves. Participants agreed that companies using the resources provided by society must ensure the benefits flow to the community and its surroundings. After all, companies do not operate in a vacuum, as Interviewees N and S explained:

> It has been the support of many people, like the stakeholders, depositors, investors and many outsiders, that has made us such a prominent company today. We are earning a lot of profit today, and behind this success lies the support of all these people. I believe that since we have grown so large because of the support, we have a responsibility towards all those people who were there beside us. So, this is how a responsibility towards all these people has developed in us (Interviewee N).

> Well, our driving force for CSER activity is that we always think that we have a commitment towards the community and towards the employees of the organisation. So, we feel that a certain portion of the profit which we earn should be shared with the society and also used in the organisation's human resource development (Interviewee S).

Some interviewees highlighted the mutually exclusive returns formula; that is, if a business does something for society, society will provide more return to the business. It is perceived that through being a good corporate citizen, organisations practise CSER that covers all aspects of social and environmental responsibility. For example, employee benefits, equal opportunity, health and safety and legal, economic and ethical responsibilities to external stakeholders are considered as a social obligation. The Bengali culture was perceived by the senior managers as a catalyst for social obligation. According to Interviewee P:

> Since we are using this country's resources, naturally we feel a certain obligation towards the country. We are well educated and aware that at least an indirect responsibility towards the society lies upon us. What drives our CSER activities is the common sense that when you are taking input from a place and providing your output there, it is your responsibility to take care of the place along with its surroundings and ensure that no harmful activities are being done there. The social obligation or liability drives us to perform socially responsibly acts (Interviewee P).

Analysis of the interviews revealed that organisations are involved with various community activities, and that their way of carrying out CSER practices is shaped by local contextual factors. For example, although beautification or having a clean city is a government initiative, organisations in Bangladesh willingly participate in city beautification programmes. The social obligation motive for CSER is evident in annual reports, in which CSER activities are disclosed. For example, Interviewee F's company states the following in its annual report:

> We realize the importance of contributing to the public, community, and society as a whole for sustainable business operations. Our company ensures that the customer having production facilities susceptible to damage environment has due environmental clearance certificate from the concerned ministry while granting or renewing credit facilities. Through different CSER activities, we always try to maximize utility for the target group of people and it is our social/ethical responsibility (Eastern Bank Limited, Annual Report, 2011, p. 102).

Interviewee O's organisation noted the following in its annual report:

> At Beximco Pharma, corporate citizenship is at the very heart of our business processes and operations. Our commitment to building a healthier tomorrow by adding value to life based on four foundations: patients, community, environment, and accountability (Beximco Pharma Annual Report, 2010, p. 43).

The participants expressed their concern for community development from the perspective of social obligation. They revealed that responsibility towards community (e.g. cash donation to poor people, goods or services and volunteering of employees) originates from accountability; their concern with community activities is also consistent with legitimacy theory. Several interviewees mentioned the influence of the expectations of stakeholders in relation to corporate community activities. The field interview data further shows that the government initiated different community

programmes sponsored by the organisations as part of their community involvement. A senior manager illustrates:

> We contribute indirectly to all those vaccination programs that take place; we either help financially or maybe we provide cars to transport volunteers to the village. Finally, we also contribute in government programs (Interview K).

He further added:

> We do not normally initiate the programs. The government agencies initiate and then we help them financially or through other means. For example, during vaccination programs we help by providing transportation, managing accommodation or arranging food for the volunteers. Often, to motivate the young generation, we provide small things like chocolates.

Institutional engagement is one of the mechanisms used by organisations to undertake community activities. Those with financial capability and resources engage in community activities through third parties:

> We are attached with some NGOs who are working for the women and for eradication of poverty and hunger, which is the number one target in the Millennium Development Goal. In that connection, we have associated as a bank, delivering some services collaborating with the NGOs. What does it mean? It is the disbursement of resources. We engage the NGO so that they distribute the money from us to the targeted people. If any NGOs or interested organisations approach us, we go through their total idea of the project. We discuss it with our management; whether we should go with or not. If it is accepted from the management – obviously, the acceptance or rejection depends on our principle (Interview Q).

It is evident from the interviews that organisations in Bangladesh were involved in community activities through partnership programmes. Some organisations have separate community partnership departments. Through these various initiatives, the interviewees believe that they have made an impact on the community, either directly or indirectly, through discoveries, employment and poverty reduction. An external newspaper circular is a common method for all organisations to emphasise their community activities, rather than separate reports on community engagement. The interview findings also indicate increasing charity activities via donating money to religious institutions. The interviewees recognised that donating to religious institutions is part of the local culture. For instance, Interviewee N outlined how the organisation "established many Mashjid and Madrasa in the local community in order to spread ethical education in the community". Because of the Islamic principle in relation to donation, most of the managers agreed that they did not disclose these religious donations, although some organisations highlight their charity activities in the annual report.

Despite the common view of managers about ethical or moral responsibility for CSER reporting practices, some interviewees argued that their CSER activities are driven mainly by external stakeholder pressure. The interviewees from the export-oriented textile and clothing industry emphasised international buyers' social and environmental concerns. The prior literature also argues that companies working in export-oriented industries need to satisfy their powerful stakeholders. However, this is not generally the case for CSER reporting in Bangladesh. The interviewees pointed out that CSER reporting practices are still self-regulated in Bangladesh. The idea of CSER reporting is still new and emerging without any formal structure provided by regulatory

or government authorities. The interview findings in general revealed that, except for the textile and clothing industry, the majority of companies perceived CSER as doing good for society and community. This view reflects Carroll's (1979) argument that ethical responsibility is undertaken to meet the expectations of society.

Overall, the findings also show that interviewees are reluctant to report their CSER activities through the annual report. Belal and Cooper (2011) argue that the lack of legal requirement, more emphasis on profit, organisations' fear of bad publicity, lack of resources and lack of awareness are the main reasons for the non-appearance of CSER activities disclosures in the annual report.

6.2 Nature of social responsibilities

This section outlines what the interviewees perceive to be their main social responsibilities. Human rights, particularly child labour, is one of the major crucial issues in Bangladesh, particularly in organisations in the manufacturing industry. Child labour in Bangladesh has drawn international and local attention among stakeholders, such as the International Labour Organisation, the Bangladesh Government, local and international non-governmental organisations (NGOs) and human rights' groups (Islam and McPhail, 2011). A number of interviewees highlighted their organisations' work on this issue in conjunction with NGOs. For example, many organisations still use child labour and do not pay children adequate salaries. A manager commented:

> […] using child labour may reduce our cost of production but it also gives us bad publicity and is unethical. It is true that some companies used child labour before but such practices are substantially reduced. Moreover, we are doing work with the community to educate children and their wellbeing.

Interviewee S's organisation provides information in the annual report related to child labour and claims that they partner with an NGO in relation to issues of child labour:

> SEID Trust is a non-government voluntary organisation working for the social inclusion and promotion of the rights of underprivileged children with intellectual and multiple disabilities, including autism. It mainly works with children coming from very poor families in slum areas, where they are often neglected and considered a liability to their families. SEID Trust aims to empower these children through special education, healthcare and vocational training, enabling them to take responsibility of their own lives (IDLC Annual Report 2011, p. 36).

Large multinational organisations, particularly textile and clothing companies, face pressures from external stakeholders, including international buyers, in relation to child labour practices. Socio-economic reality means that it is not possible to remove child labour entirely from the workforce. Two interviewees highlighted that as part of their social obligation, they were not doing business with organisations that use child labour. One interviewee from the banking industry stated that:

> We visit and ensure no child labour is used in any of the organisations we are financing. Then, people are of course there. Fifty per cent of our lending is in the SMEs – the small and medium entrepreneurs are actually the driving force of the company but they are trying their best to reduce child labour (Interviewee C).

One interviewee from one of the largest multinationals mentioned that they have a partnership with NGOs that are working to reduce child labour. He pointed out that:

Our organisation globally works with many organisations. For example, it has done quite a lot of CSER work with Save the Children. Every year, a marathon is organised over a one- or two-week period with the purpose of raising some funds which Reckitt Benckiser distributes through Save the Children. Another policy we have is related to carbon footprint. We have an objective to reduce carbon emission by 20 per cent within the next five years (Interviewee P).

At least five senior managers mentioned that they are actively participating on a mission to reduce child labour as part of their social obligation. Some organisations regularly provided updates about their use of child labour and working conditions in their organisations, to vested-interest groups, mainly foreign buyers.

However, senior managers expressed the view that disclosure of child labour-related information was very low because of the negative perceptions disclosure of this information would create. The views of managers regarding child labour issues are mixed. For example, companies working in export-oriented industry are subject to pressure from powerful external stakeholders, whereas other companies, such as banking and manufacturing organisations, are not. Interviewees from banking, pharmaceuticals and manufacturing companies indicate that they avoid the use of child labour. Therefore, they are less concerned about disclosure of child labour issues.

Reporting on human resources is considered to be a part of organisations' social and environmentally responsible practices (Gray *et al.*, 1987). However, interviewees reveal that only a few organisations in Bangladesh recruit handicapped or physically disabled people to show that they are socially responsible organisations. Some interviewees articulated that internal benefits, such as, the work environment, salary packaging and break times are important. These features are not common in Bangladesh, and few multinational companies have strong human resource and human rights policies. Moreover, unlimited working hours without overtime benefits are common practice among organisations with some exceptions. A senior manager of a large organisation stated that:

> The commitment that the company shows towards its employees has resulted in such a high level of dedication among the employees. When it comes to employee benefits, our organisation among the local giants and multinational companies ensures eight hours' working time in a day, with 30 minutes' lunch break. This timing is fixed regardless of your position, which could be a clerk or a director. Within the working hours, everyone tries to accomplish his job. Coming to the second point, we have provided lunch to all our factories, groups and concerns. We do this because of our heartiest feelings and moral obligation purpose, but we never advertise our works (Interviewee R).

The theme of safe and secure work conditions was mentioned by several interviewees, incorporating internal work environment, support to stakeholders and employee training, such as occupational health and safety training, first aid training, etc. A senior manager of a textile company noted:

> There are two facets of the environment. One is maintaining the environment in our internal production. The spinning process in our factory involves a lot of dust, and pieces of fibres may fly. We provide special masks to the workers so that they do not inhale these. They are also provided special dresses. The cleanliness factor is given much attention; the floors and machines are always kept clean (Interviewee S).

The annual report of an organisation (Interviewee X's organisation):

> The Company ensures that its employees are able to perform. This task is done by providing them with training and education, building their confidence and encouraging their initiatives (Prime Finance Annual Report, 2010, p. 43).

A limited number of interviewees confirmed that social and environmental compliance was also ensured by contractors, subcontractors and suppliers. For example, Interviewee P stated that:

> Now, we are expanding our radius and trying to involve our contractors, subcontractors and third-party service providers who are our stakeholders as well. And how are we accomplishing that? Initially we provided training on health issues and forum discussions on the environment, to our staff only. Now we have also brought third parties into all these. Say, for example, when a worker of our company has to work at height, we have to teach him about how to use the safety belt. Now, if a third-party organisation's worker has to do that work, we have to teach him the same safety measures as well (Interviewee P).

Interestingly, organisations did not disclose information related to working hours in their annual reports or on their websites. Both manufacturing companies and companies providing services indicate that they provided discounted products and services to employees as part of their social obligation. The interviewees consider socio-economic factors in pricing their products and services as a social obligation. A few organisations provided transport facilities to their employees. At least ten interviewees pointed out that they ensure entertainment, like playgrounds and refreshment facilities, to motivate employees to achieve high productivity. However, disclosures about this were limited. Interviewee O said:

> We provide these free of cost in the morning or evening as needed. These are all for free. We do not have any commitment with them to provide these; but we do so, nevertheless, to keep them healthy. Sometimes we also arrange for rationing. When the market price of essentials soars and workers cannot afford to buy them, we provide them with subsidised food in the factory. We buy these from the market at a low price and then, depending on his/her weekly attendance, we provide each worker with a certain amount of the subsidised food. We also need to disclose this sort of information to our buyers to make them happy (Interviewee O).

Bangladesh has some emerging social issues in relation to health care, sanitation and so on, which affect the standard of living of the general public. It has been argued that government alone cannot ensure health-care facilities for all citizens, as it is costly to do so. Therefore, companies contribute to improving health-care facilities as a part of their CSER activities. In addition, the shortage of physicians, increased costs of operations and the cost of medicine are not affordable to the general public. Some interviewees (64 per cent) highlight that they are contributing to health-care services through various programmes, such as arranging free medical campaigns for poor people, eye camps for patients, free surgery or free check-ups for women and children. Interviewees C and A stated that:

> We often arrange medical camps in each administrative sub-district for deprived people who do not have medical facilities. Then, there we often come across people with serious illnesses who are in need of immediate hospitalisation but have no money. We are providing service to the health care sector voluntarily because of the belief that we have some obligation to society. Our activities' information is available in our reports and website (Interviewee A).

Our bank has contributed to the Liberation War Museum. Last year, we contributed Tk. 10 million there for some construction purposes. We have contributed to the Kidney Foundation and to the ICDDRB [International Centre for Diarrhoeal Disease Research, Bangladesh]. We have always gone to the people themselves who are doing something for the people (Interviewee C).

The interviewees suggested that companies should make contributions in the areas of health research and education, and these were the top disclosure in the annual reports. Some interviewees suspected that the intention of disclosing such information was to highlight positive social engagement. Islam and Mathews (2009) argue that organisations only show their positive social and environmental activities through reporting to gain competitive advantage. The annual report of interviewee E's company states:

Considering the importance of the health care program, DBBL donated 320 Acer-brand Netbook PCs: one each for 320 rural and urban clinics of Smiling Sun Franchise Program (SSFP); on condition that the authority of SSFP must ensure proper records and books in compliance with the coverage of poor by at least 30 per cent of the total services through this project (DBBL annual report, 2010, p. 27).

The interviewees revealed that there was a strong focus on educational development in CSER disclosures. Most of the CSER activities in the education sector relate to the increasing number of scholarships provided to disadvantaged students. CSER expenditure in education development programmes is more common in the banking and financial organisations. However, only a few organisations provide long-term renewable scholarships for underprivileged students for the pursuit of their studies instead of providing one-off recognition awards to good performers. According to interviewees J and M:

We started using traditional concepts. We have our own school funded by the bank. We do a lot for the children of our employees; we provide them with scholarships. Then we also step forward spontaneously in case of any disaster. We are also there when it comes to giving recognition to top performers (Interviewee J).

We have eye camps and scholarship programs. We send out national circulars to find out deserving candidates for this scholarship. We find students deprived in different types of ways – financial and social. The students of this class are selected by a neutral high-level body formed by the bank (Interviewee M).

The annual report of PBL highlighted the following:

PBL established "Prime Bank Foundation" and contributes equal to 4 per cent of profit before tax (Tk. 271.90 million in 2011) as donation to this foundation for undertaking projects in health and education sector. PBL has strengthened the management capacity of its Foundation, the corporate responsibility wing, having staffed with right kind of human resources required to reinforce its commitment to the society (PBL Annual report, 2011, p. 56).

Another growing area of CSER in Bangladesh is sponsoring sports and social events. The people of Bangladesh are big fans of cricket, so organisations sponsor the Bangladeshi cricket team and other sports. The increasing pattern of sponsorship and investment in sports and events indicates that organisations are using sports and event

sponsorship as a vehicle for CSER (Smith and Westerbeek, 2007). As one interviewee commented:

> We have contributed to the local sports and continuously sponsored different tournaments as part of our social obligation. We believe, other than business objectives, we should actively participate and help our community. We have special policies for social and environmental responsibility purposes (Interviewee D).

Managers also claimed to have provided discounted products and services to disadvantaged customers. For instance, one senior manager (Interviewee B) from a pharmaceuticals company referred to his concerns about providing HIV medicine at cost price to HIV-affected patients. According to the GRI, investment in reducing HIV is a challenging agenda for sustainable development. Interviewees from pharmaceutical companies argued that producing HIV medicine is not profitable for them in a developing country, like Bangladesh, because of the limited number of customers. However, most of the companies have links with NGOs working with HIV-affected people, and they work with these organisations to ensure the quality of their products and follow environmental standards as part of their social responsibility obligation:

> Mainly we are a pharmaceutical company. When you buy a product from a pharmaceutical company, you need to be assured about the quality; and I think nothing can provide quality assurance better than the ISO 14,001 certification. If we can get quality assurance from an international company, our customers will perceive us as a good company or quality company. That's why we had the urge to get the ISO 14,001 certification (Interviewee B).

Another respondent pointed out that:

> We are putting great care and paying much attention to factors like on-time delivery, quality of products and commitment. And when our buyers get concerned about whether or not the internal work environment is being properly maintained, the child labour laws are being followed and social activities are being performed, then we too will turn our eyes in that direction. We pay a lot of importance to their views (Interviewee T).

Interviewees from banking companies argued that providing better services in a competitive business environment is also a social obligation. The banking industry is one of the biggest sectors in Bangladesh with 52 banks, including 36 private banks that compete with each other to capture more market share and customers. The majority of the banks have recently introduced technology-based Internet and mobile banking to provide better service to customers. Voluntary disclosures of products and services are regularly updated on websites and in annual reports. Moreover, electronic media, print media and newspaper advertisements are used for the disclosure of this information. For example, one pharmaceuticals company (Interviewee V's company) stated the following in its annual report:

> GSK Bangladesh is highly regarded by the health professionals for the quality and standard of products and medical information. The ethical standards that GSK follows for their products are appreciated by the all stakeholders (GSK annual report, 2010, p. 36).

The overall findings show that interviewees are more concerned about social and community-related CSER activities than environmental issues. The findings further indicate that not all CSER activities are stakeholder-driven, but rather stem from social/ethical obligations. Organisations frequently do not disclose CSER activities

through annual reports, although CSER activities and their disclosures are growing in general.

7. Discussion and implications

Despite prior literature suggesting that managerial perceptions of CSER reporting are driven mainly by stakeholder pressure, this study finds that they are also driven by organisations' ethical/social obligations. This answers *RQ1* (why do managers undertake CSER reporting in Bangladesh?) In relation to *RQ2* (what do Bangladeshi managers perceive as the nature of, and their obligation in relation to, CSER reporting), this study finds that within the context of a developing country, like Bangladesh, there are several areas where organisations perceive a social obligation. The nature of social responsibility issues as interpreted by the managers are child labour, human resources/ rights, responsible products/services, health, education, sports and community activities. It is reported in the literature that activities such as discounted products and services have a significant influence on the creation of a company's image and value to consumers and other stakeholders (Gupta and Pirsch, 2008). Some organisations provided discounted products and services and claimed these were a part of their social obligation. The interviewees agreed that the health-care sector is one of the most popular areas to which organisations contribute. The relatively recent flourishing of CSER activities in the education sector is an important trend as perceived by managers. The interview narratives suggest that community investment or activities exercised by organisations are increasing. The academic research outlines many attempts at legitimising corporate community activities by showing a business case, and reporting on such activities' contribution to the community (Gray and Balmer, 1998; Rowe *et al.*, 2013).

The publicly available annual reports reveal that only a limited number of Bangladeshi organisations reported on human resource-related policies, except for a few highlights aimed at improving their social image and reducing employee turnover. This is notwithstanding that many researchers found a link between human resources and CSER (Gray *et al.*, 1997; Islam and McPhail, 2011; Vuontisjärvi, 2006). The senior managers interviewed are of the opinion that many organisations are providing attractive salaries, good working conditions, health and safety, training to staff and other benefits to their employees as a part of their social responsibility. While socially and environmentally-friendly human resource policies have been established by organisations as a part of their social obligation, the majority of interviewees claimed that the community involvement of businesses is also important for their own benefit.

The findings indicate that non-export-oriented companies perceive responsibility to community as a social obligation, and organisations are accountable to the community, as they use the resources supplied by the community. However, export-oriented manufacturing and service companies disclose more of their CSER activities than non-export-oriented companies. This may be because export-oriented companies from developing countries are subject to pressure from international buyers to ensure their social and environmental compliance (Islam and Deegan, 2008; Momin and Parker, 2013). Failure to comply with the expectations of powerful international buyers may pose a legitimacy threat. Consistent with this argument, Islam and Jain (2013) argue that in the era of globalisation, international buyers outsourcing products from developing countries strongly emphasise human rights, child labour and environmental issues and

seek a greater level of disclosure in this regard. Despite this, we argue that some disclosures, as evident from our interviewees with managers, are morally driven rather than the result of stakeholder pressures.

Several previous studies have provided a link between CSER reporting and organisations' accountability to society at large, within the context of developed countries (Barnett, 2007; Carroll, 1979; Davis, 1983; Epstein, 1989; Lynes and Andrachuk, 2008; Meehan *et al.*, 2006; Shen, 2004; Van der Voort *et al.*, 2009). Interviewees in this study perceive that CSER reporting is growing, and organisations in Bangladesh are adopting social and community development agendas in their CSER reporting without influence from stakeholder groups. These findings can be explained by both accountability theory and legitimacy theory. Interviewees perceive that organisations in Bangladesh are undertaking CSER and provide disclosures because of a sense of accountability to the society and community in which they operate. This is consistent with the view of accountability theory that organisations are accountable to stakeholders for all their actions, including social and environmental issues based on obligation (Gray *et al.*, 1996). The findings indicate that not all obligation/responsibility-driven CSER activities are reported through annual reports or other forms of media, as the organisations do not feel any pressure to disclose. The annual reports of the companies reflect the minimum CSER reporting disclosures. Momin (2013) argues that without regulatory measures or mandatory CSER reporting frameworks, CSER reporting practices will remain minimal (Momin, 2013). In terms of legitimacy theory, the findings of this study are consistent with the view that there is an implied contract between society and an organisation. Therefore, it is vital for an organisation to fulfil society's expectations by undertaking socially and environmentally responsible actions. Moreover, legitimacy to society and stakeholders is crucial for organisations' survival (de Villiers and Alexander, 2014; de Villiers and Van Staden, 2006). The findings provide evidence that organisations are attempting to improve their CSER reporting to meet community expectations.

While we attempt to investigate CSER reporting motivation and explore whether CSER activities are responsibility/obligation-driven or merely stakeholder-driven, we have noticed that not all CSER activities are disclosed by the managers via annual reports or other forms of media. There are a number of reasons why managers may not disclose their social and environmental activities. One of these is religion. Some religions, such as Islam, suggest that every individual is accountable to God and any charitable donations or any other socially responsible activity are aimed at satisfying God's will rather than influencing any individuals or powerful stakeholder groups. Other reasons, such as trust or social capital (Jacobs and Kemp, 2002), may also contribute to a lack of disclosures in relation to social responsibility information. Agle and Van Buren (1999) argue that religious belief and socially responsible behaviour through CSER are positively related. However, low disclosures of CSER activities are driven by the same Islamic principle of donation. According to the Holy Quranic verse (2:271) "If you disclose your charitable expenditures, they are good; but if you conceal them and give them to the poor, it is better for you".

Based on the findings of this study, we argue that CSER reporting practices in Bangladesh will continue to be *ad hoc*, unless there is a mandatory regulation, which can play a vital role in enhancing disclosures of CSER activities in developing countries

(de Villiers and Van Staden, 2006; De Villiers, 2003). More specifically, professional bodies, like the Institute of Chartered Accountants of Bangladesh, and relevant government agencies, such as the Securities and Exchange Commission, should provide a framework for CSER reporting practices. Prior study by Islam and Dellaportas (2011) also urged adoption of social and environmental reporting guidelines/frameworks for developing countries from professional bodies. This study, along with previous research findings on CSER reporting, helps to build a comprehensive picture that shows that such practices are influenced by stakeholders, institutional regulations, organisational social obligations and country-specific issues. These factors need to be seen as complementary, as each factor can influence other factors to influence the CSER reporting.

8. Conclusion

In this study, we provided evidence that corporate managers in Bangladesh disclose some specific CSER activities based on the motive of self-regulated social obligation, in addition to satisfying powerful stakeholders. Managers perceived their role as more active and central in shaping CSER reporting, rather than as passive implementers of external preferences by stakeholder. This study has several important implications for academics, practitioners and policymakers. Because the study focusses on one developing country, Bangladesh, it provides an insight into how country-specific issues motivate managers' CSER reporting behaviour.

This paper argues that CSER reporting practices in a rapidly emerging developing country like Bangladesh are very different from those in a developed country context. Socially sensitive issues, such as corruption, child labour and poverty, are not impediments to growth and CSER disclosure in developed countries, whereas these issues are common in most developing countries. So the driver for undertaking CSER reporting practices is the normative or accountability perspective to stakeholders. Drawing from these preliminary findings, it can be argued that CSER practices motivated by the organisations' social obligation resemble a social contract between organisations and the community. The findings indicate that, although CSER disclosure is limited, organisations in Bangladesh generally sense their increasing responsibility in relation to human rights, the environment, customers, health care, sports and the community. This paper thus highlights the importance of country-specific social and environmental issues influencing CSER reporting, and the role of managers in this process. The finding from this study helps to view CSER reporting as not merely stakeholder-driven but influenced by other factors such as organisational social obligations and country-specific issues. The results provide information for practitioners and policymakers to further strengthen their CSER activities and to develop guidelines to improve their reporting. It is expected that the positive benefits from comprehensive CSER reporting in export-oriented companies can be extended to local companies.

This study is one of the few engagement-based studies in a developing country context, utilising perceptions from 25 senior managers, exploring their CSER reporting practices. Overall, the study's findings add value to the body of knowledge in the less researched area of responsibility-driven CSER research, but the generalisability of the study is limited in view of the potential interviewee selection bias. Respondents were selected on a voluntary basis, and this may skew the results in favour of the

organisations in which the interviewees work. Future research may further consider exploring the reasons for negative attitudes of managers in relation to disclosures of CSER activities.

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Appendix. Summary of Interview Guide: Semi-structured interview questions about the motivations for managers to undertake social and environmental responsibility reporting in Bangladesh
The following opening semi-structured (open-ended) questions were used to guide the core, in-depth discussion:

(1) In your professional experience, what do you think are the motivations to undertake social and environmental responsibility in your organization? Please let us know your view in this regard.

(2) Does your organization undertake social and environmental responsibility? How do you communicate your responsibility to stakeholders?

(3) What are your motivations to disclose your social and environmental responsibility to stakeholders? What are the communication channels you use for disclosures? Is it the annual report or other forms of media?

(4) Do you follow any specific guideline for your social and environmental disclosures?

(5) What are the major areas of your social and environmental responsibility? Why do you select these particular areas?

(6) Do you receive any pressure from stakeholders or do you voluntarily undertake social and environmental responsibility and disclose this information?

(7) Based on your experience, what are the insights of your social and environmental accountability?

(8) Is there any important issue you would like to tell us about?

There are number of overlapping questions. The researchers believe that asking the same question in different ways can facilitate a more in-depth discussion of the issue raised. Using overlapping questions also indicates whether respondents are consistent in their opinions.

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