DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN BANGLADESH GARMENT SECTOR

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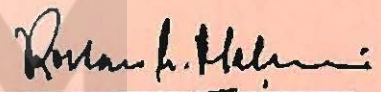
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ABSTRACT

The research on corporate social responsibility (CSR) practices has grown exponentially over the last few decades and further research is required to understand the CSR practices within the complex industry like garments. The current study aims to investigate the determinants of CSR practices within supply chain of Bangladeshi garment sector. Research on CSR, although having a long history in the academic literature, has only recently focused on the social responsibility within supply chains due to the increasing operation of multinational companies (MNCs) in developing countries. This had the effect on reducing MNCs' costs and thus increasing profits on one hand, but amplified environment, diversity, human right, philanthropy and safety concerns in the supplier's premises on the other. While early studies examined CSR practise of large companies, only a handful of studies examined the determinants behind the CSR, especially within the subsidiaries located in emerging economies. Importantly, previous studies, those identified the determinants of CSR in global suppliers, and are common in their findings highlighting a range of factors. Although these studies have their own contribution in terms of identifying determinants, as well as re-examining the old determinants in different country contexts, however they are limited in understanding how some particular factors directly or indirectly influence or mediate the influence of other determinants of CSR within the supply chains. Therefore, the current study argues that this is partly due to the fact that most previous studies are based on developed countries and used qualitative research methods such as interviews. Hence, this researcher decided to collect quantitative data from Bangladeshi garments to understand the CSR practices within supply chain of garment industry in Bangladesh. The 'drop off and collect' survey administration techniques were selected as the method of quantitative data collection. The researcher collected 120 data and employed structural equation modelling with the help of SMART-PLS3 software. The researcher concluded that buyer pressure, media government policy and top management commitment (TMC) influence on CSR practices within the supply chains.

Keywords:

Corporate social responsibility, supply chain, multinational company, Bangladeshi Garments.

ABSTRAK

Kajian tentang amalan tanggungjawab sosial korporat (CSR) telah berkembang pesat sejak beberapa dekad yang lalu. Justeru, kajian untuk memahami amalan CSR adalah diperlukan dalam industri yang kompleks seperti industri pakaian. Tujuan kajian ini dilakukan adalah untuk menyelidik penentu amalan CSR dalam rantaian bekalan bagi sektor pakaian di Bangladesh. Penelitian terhadap kajian terdahulu mendapati bahawa penyelidikan tentang CSR mempunyai sejarah yang panjang. Namun begitu, kajian pada masa kini memberi tumpuan kepada tanggungjawab sosial dalam rantaian bekalan global disebabkan oleh peningkatan operasi dalam kalangan syarikat-syarikat multinasional (MNC) di negara-negara membangun. Syarikat MNC yang melakukan tanggungjawab sosial korporat didapati dapat mengurangkan kos MNC, serta dapat meningkatkan keuntungan syarikat, malahan juga dapat mengukuhkan hubungan sosial, alam sekitar dan etika di premis pembekal. Walau bagaimanapun, kajian terdahulu hanya tertumpu kepada syarikat-syarikat besar sahaja. Hanya segelintir kajian mengkaji tentang tanggungjawab sosial korporat dalam kalangan syarikat yang terletak di negara yang sedang membangun. Kajian terdahulu telah dapat mengenal pasti penentu-penentu CSR dalam pembekal global dan juga menunjukkan bahawa terdapat pelbagai penentu CSR. Hasil kajian ini telah berjaya mengenal pasti penentu baharu CSR, dan juga berjaya meneliti semula penentu-penentu lama dalam konteks negara yang berbeza. Namun demikian, kajian ini terbatas dalam memahami bagaimana beberapa faktor tertentu secara langsung atau tidak langsung mempengaruhi atau menjadi perantara bagi penentu-penentu CSR yang lain dalam rantaian bekalan global. Kajian ini berpendapat bahawa hal ini berlaku kerana kebanyakan kajian terdahulu menggunakan kaedah penyelidikan kualitatif seperti temu bual. Oleh itu, penyelidikan ini memutuskan untuk mengumpul data kuantitatif daripada industri pakaian di Bangladesh. Teknik *drop off and collect* telah dipilih sebagai kaedah pengumpulan data kuantitatif. Sebanyak 120 data telah berjaya dikumpulkan, dan data dianalisis dengan menggunakan pemodelan persamaan berstruktur dengan bantuan perisian SMART-PLS3. Penyelidik ini menyimpulkan bahawa tekanan pembeli, dasar media kerajaan dan komitmen pengurusan atasan mempengaruhi amalan CSR dalam rantaian bekalan. Akhir sekali, dapatan kajian ini dapat diaplikasi untuk meningkatkan CSR di peringkat dunia.

Kata kunci: tanggungjawab sosial korporat, rantaian bekalan, syarikat multinasional, industry pakaian Bangladesh

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LIST OF ABBREVIATIONS

CSR   Corporate Social Responsibility

BP   Buyer Pressure

MI   Media Interest

GP   Government Pressure

TMC   Top Management Commitment

SD   Standard Deviation

PLS   Partial Least Square

SEM   Structural Equation Model

AVE   Average Variance Extracted

CR   Composite Reliability

BGMEA   Bangladeshi Garment Export Manufacturing Association

BKMEA   Bangladesh Knitwear Manufacturers and Exporters Association

CHAPTER ONE

INTRODUCTION

1.1 INTRODUCTION

The term of Corporate Social Responsibility (CSR) has emerged with unprecedented prominence in academic and business spheres more than ever before (Kotler & Lee, 2005). Now, it is essential for organisations to define their roles to soften the risk for the society. They need to apply environment, diversity, human right, Philanthropy and safety standards for their businesses (Lichtenstein et al., 2004; Lindgreen et al., 2009). Henceforth, the responsibilities of a business organisation are no longer limited to the surroundings of an organisation, rather more and more literature highlighting the responsibility of a corporation to its supply chain (Seuring and Müller, 2008; Vidal and Goetschalckx, 1997; Meixell and Gargeya, 2005; Ehrgott, et. al., 2013; Asgary and Li, 2016).

The current study intends to examine CSR practices within the Bangladeshi garment's supply chains based on data collected from the Bangladeshi garment sector. Hence, the definition for this study is; CSR practices in the supply chains refers to the commitment of business organization to fulfil the social responsibility requirement of major stakeholders. The researcher employed the Pyramid of CSR theory and stakeholder

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theory to develop the research framework. Using empirical data collected from Bangladesh, this study identifies the determinant of CSR and proposes a model to ensure social responsibility in the Bangladeshi garment supply chains. The results indicate that potential stakeholders can ensure social responsibility in the garment supply chains through giving advice and making admonishments. The findings of this study can be replicated in other countries to ensure social responsibility in supply chain. Chapter one consists of eight sections that comprises; introduction, background, problem statement that offers the research questions, research objectives, scope of the study, and the significance of the study, definitions of the study and summary of chapters. The structure of this chapter is demonstrated in Figure 1.1.
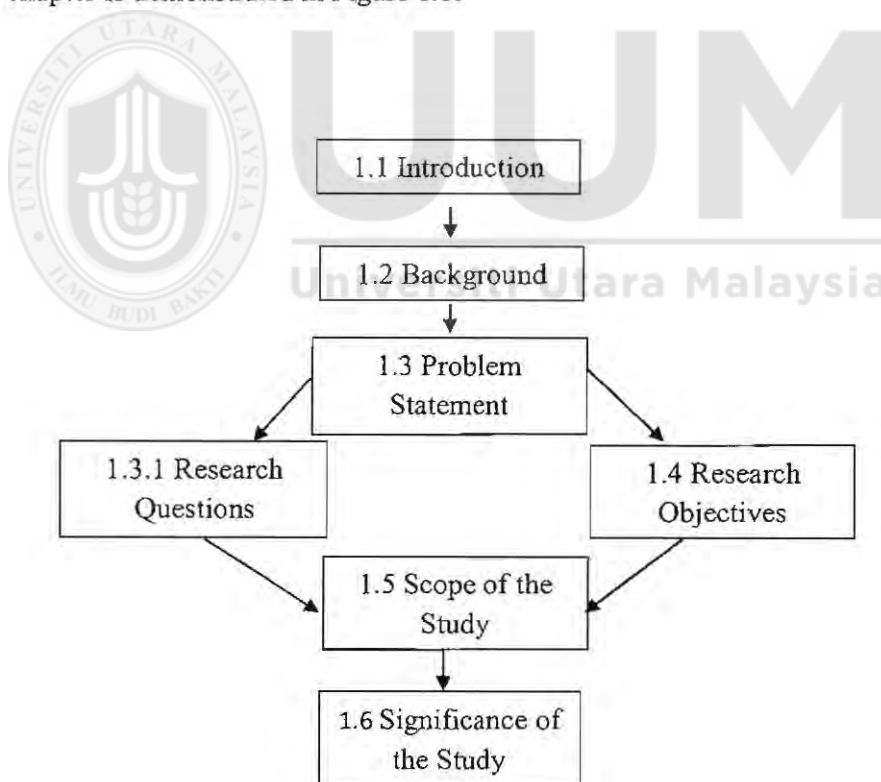
Figure 1.1
Structure of Chapter One

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1.2 BACKGROUND

Based on the review of prior literature, one can safely explain that the term CSR has received overwhelming attention by academia as well as corporate executives globally. As a result, multinational corporations (MNCs), government linked corporations (GLCs) and other large corporations are increasingly publicizing their commitment to CSR and advertising their codes of conduct in order to avoid challenges (Levis, 2006), even though it is relatively unimportant for getting business licenses in most of the countries (Wiig and Kolstad, 2010). CSR continues to be a significant business idea promoting the global business sustainability of large companies in the world (Welford, 2005). Widespread customer dissatisfaction with socially destructive products is the extensively thought reason behind the uprising of the CSR concept.

Both the outsourcing of non-core activities to developing countries and the establishment of sustainable relationship with their suppliers are crucial factors in the modern day operation of large corporations (Ehrgott, Reimann, Kaufmann, & Carter, 2011a; Kerrigan et al., 2013; Schaltegger & Burritt, 2014; Touboulic, Chicksand, & Walker, 2014; Milczewski 2016; Nematollahi, 2017). Moreover, various stakeholder organizations including non-government organization (NGO), shareholders, consumers and other international organizations are nudging the corporations and pointing out the issues towards a responsible supply chain (Egels-Zandén 2014; Muthuri and Gilbert 2011; Pedersen et al. 2013; Feng et. al., 2017; Jamali and Karam 2016). Unfortunately,

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statements from the whistle-blowers of different corporations reveal evidence that large corporations are exploiting employees in developing countries (Roberts, 2003). On the contrary, other researchers found that there are companies in the developed countries who are managing their supply chain ethically (Andersen and Skjoett-Larsen, 2009). Thus, it leads to the debate among the scholars where the large companies are exploiting their supply chain or not. Henceforth, the current study intends to investigate the supply chain of Bangladeshi garment industry, which is now the world's second largest readymade garments exporter.

Early study mentioned that the level of CSR discloser is still very low within Bangladesh garment (Islam and Deegan, 2008). Other study also observed that the CSR discloser is not at standard level in Bangladesh (Rahman Belal, 2001 and Porag, 2014). Porag (2014) concluded that the level of CSR practices is very low in Bangladesh, because the respondents denied to mention details about their CSR practices. According to author, most of the companies are unwilling to mention their budget for CSR practices as well as the actual expenditure, which indicates that the level of CSR is still very low in Bangladesh among all types of industries.

Table 1.1
CSR practices among the top organizations in Bangladesh

SL	Company Name	Paid Up Capital: BDT (In Million)	Yearly Turnover: BDT (In Million)	Budget for CSR: BDT (In Million)	In BDT, CSR Expenditure
1	Apex Tannery	152.4 Annual Report: '11	3,067; Annual Report: '12	Annual Report '11	.55 million

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2	Apex Adelchi Footwear Ltd.	500 Annual Report: '11	95,498; Annual Report: '11	Not mentioned	Not mentioned
3	Beximco Pharmaceutica	2,517; 12/11	7,892.4;12/11	Not mentioned	Not mentioned
4	Brac Bank	3,210; Annual Report: '11	194,540;Annual Report: '11	Not mentioned	Not mentioned
5	IDLC Finance	1,237.5 (June 2012,)	2,160 (June 2012,)	Not mentioned	Not mentioned
6	Summit Alliance P.Ltd	394,360;Annual Report: '11	4757.21;Annual Report: '11	Mentioned Report	12,4.11Annual Report '11
7	Singer Bangladesh	392; Annual Report: '11	5,461; Annual Report: '11	Mentioned in Report	1.5 Annual report '11
8	Titas Gas Dist. Co. Ltd	942.120; million ('10-11)	68,551; (2010-11)	Mentioned in General Meeting	1.3 Million
9	Grameenphone Ltd.	13,503; Annual Report: '11	89,060; Annual Report: '11	Not mentioned	Not mentioned
10	Nestle Bangladesh	No Annual Report	No Annual Report	Confidential	Confidential
11	Babylon Group	29 million Annual Report	131 million Annual Report	Not mentioned	Not mentioned
12	Gemini Sea Foods Ltd.	20 million	1,07.78 million	Not mentioned	Not mentioned

Source: (Porag, 2014)

Above table 1.1 shows the paid up capital, yearly turnover, budget for CSR and the actual expenses for CSR activities by the large companies conducting business in Bangladesh. Early studies in Bangladesh are mostly related with CSR discloser and limited to address the level of CSR practices within supply chain of Bangladeshi garment sector. Thus,

there is a need to understand the level of CSR and the determinants of CSR within the supply chain of Bangladeshi garment sector.

1.3 PROBLEM STATEMENT

Research in corporate social responsibility, although with a long history in the academic literature, has only recently focused on the social responsibility of corporations within the supply chain. In the case of Bangladesh number of incidents took place within the supply chains over the last couple of decades. One of the major incidents took place in Bangladesh in 2013, when an eight storied building (known as Rana Plaza) collapsed. This disaster caused a death toll of 1129, with another 2515 workers rescued from the ruins (Butler, 2014). Unfortunately, the workers of that building were producing garment items for a number of World Giant Brands (Smithers, 2013; Robson, 2013; Johnson, 2013). Hence, the practical research gap is to understand the level of CSR practices which includes environment, diversity, human right, philanthropy and safety are extremely limited. There are number of research that highlighted the issues related to CSR practices within the supply chain (Carter 2005; Carter and Easton 2011; Ehrgott et al., 2011). However, limitation of the early studies are mostly based on developed country. Therefore, further study is needed to investigate the level of corporate social responsibility (CSR) within the supply chain based on the data from developing country.

Furthermore, over the last few decades companies are realizing the importance of social and environmental responsibility as a mean to ensure their success (Porter and Linde, 1995). According to CSR pyramid theory, the companies have numerous responsibilities (Carroll, 2006). Moreover, large companies around the world are under pressure by the buyers for their suppliers' social responsibility (Goering, 2012). However, the early studies are limited to answer the direct as well as indirect influence of different stakeholders on CSR practices within the supply chain. Mont and Leire (2009) observed number of parties to ensure CSR practices within the supply chains, among these parties, the media is a major player behind CSR initiatives in the supply chain. Similarly, other study considered that the government pressure is a major driving force behind CSR practices (Tate et al., 2010). Different studies mentioned different determinants to ensure CSR practices based on different countries and different industries. There is a need to investigate whether buyer pressure, media, and government individually or separately determine CSR practices within Bangladeshi garment supply chain.

Previous studies confirmed, in today's highly complex business world, one of the most important factor is the top management commitment (TMC) to ensure CSR practices (Banerjee, et al., 2003a; Kim & Mauborgne, 1993). Early studies examined and confirmed that TMC has an impact on CSR practices, however not a single research model tells us whether TMC play any mediating relation between buyer pressure, media and government policy and CSR. Therefore, a comprehensive and integrative study needs to be conducted in order to understand the complex relations through examining the

mediating influence between the determinants and the CSR practices within the supply chains.

Based on the above discussion, it is interesting to note that there is need to investigate the level of CSR practices within supply chain of Bangladeshi garment sector. Similarly, it is also essential to explore the influence of different determinants on CSR practices. Furthermore, this study intended to examine the mediating influence of top management commitment (TMC) between different determinants and CSR practices within the supply chain.

1.3.1 Research Question

Based on the research gap mentioned in the problem statement, the current study intends to answer three research questions, as described below;

1. What is the level of corporate social responsibility (CSR) practices within supply chain of Bangladeshi garment sector?

2. Does buyer pressure; media interest; and government policy determine the CSR practices within supply chain of Bangladeshi garment sector?

3. Does top management commitment mediate the relationship between buyer pressure; media interest; government policy and CSR practices within supply chain of Bangladeshi garment sector?

1.4 OBJECTIVES OF THE STUDY

The main objective of this research is to explore and analyse the ways in which CSR is being practiced within the supply chain of garment sector in Bangladesh. The specific objectives of the research are as follows;

1. To examine the level of corporate social responsibility (CSR) practices within supply chain of Bangladeshi garment sector.

2. To investigate the buyer pressure, media interest, and government policy as determinants for CSR practices within supply chain of Bangladeshi garment sector.

3. To determine whether top management commitment mediate the relationship between media interest; buyer pressure; government policy and CSR practices within supply chain of Bangladeshi garment sector.

1.5 SCOPE OF THE STUDY

After the number of incidents related to workplace, the biggest buyer, the European Union (EU), was considering trade action against Bangladesh, in order to pressure Dhaka to improve safety standards in the workplace (Robson, 2013). Based on this situation, the government, non-government organisations and a list of local and multination companies (mostly the European Retailers) agreed to a legally binding agreement in order to improve the social responsibility within the garment sector (Agreement, 2013; Greenhouse, 2013). Therefore, the research scope to understand the influence of buyer

pressure, media interest and government policy on CSR practices within the garment sector.

Furthermore, the scope of this study is to understand the corporate social responsibility (CSR) practices within the supply chain of Bangladeshi garment sector. To understand more details about CSR practices, the researcher has selected three districts which includes; Dhaka, Gazipur, and Narayanganj districts. The researcher decided to select these areas because, most of the garments are located in this area of the country. Since the main motivation of this study to understand CSR practices, it is worth to get the opinion from the top or mid-level executes who take decision and implements the decision related to CSR. Henceforth, the scope of this study is to understand the overall CSR practices based on the opinion of the executives from different garments.

1.6 SIGNIFICANCE OF THE STUDY

The CSR movement has grown in recent years (Doane, 2005). However, CSR in Bangladesh is lagging behind compared to other Asian countries such as Malaysia, Singapore, Thailand and so on. The significance of this research is that it investigates CSR practices in Bangladesh within the garment supply chain. Current study urges, in order to survive, organizations have to undertake extra efforts and commitments by employing societal activities around their business concerns; extra efforts which enable them to achieve competitive advantage (Grigore and Balan, 2010). To increase a firm's

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competitive advantage, CSR projects or activities must be efficient in terms of cost and effectiveness. European business organizations have developed a roadmap for ten years towards a sustainability as well as responsible business development (Europe, 2006). Now, this is the time to investigate Bangladeshi Garments in order to identify whether they are ready to move forward with the European buyers or not. This research will contribute towards developing the CSR roadmap for suppliers and especially for Bangladeshi Garments regulatory bodies. The study examines the influence of buyers, media and government in order to enforce CSR practices among the large and small garment manufacturers in Bangladesh. The findings will benefit in determining the future steps for CSR initiatives within the garments supply chain.

Stakeholder theory suggests business organizations have numerous responsibilities to the stakeholders those who are affected by, or are affecting, the organization (Freeman et al., 2004). However, the theory does not specify the particular responsibility and it is difficult for organisations to quantify different levels of responsibilities. Again, it is more complicated to measure the responsibilities in the supply chains, especially when the suppliers are located in a developing county. Based on primary data, the current study intends to identify the different stakeholders or determinants that influences CSR practices within the supply chain.

Using the cutting edge research techniques, this study clearly demonstrates the level of CSR practices within the garment industry which will provide direct advantage for the

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policy makers in Bangladesh as well as the relevant parties. Furthermore, this study also identifies the determinants of CSR practices within Bangladeshi garment industry. Henceforth, the Government and other relevant parties can confirm corrective action to ensure CSR practices within the garment sector.

1.7 DEFINITIONS OF KEY TERMS

In this section, researcher presents all key terms that are related this research topic. The terms also include the issues that are related to CSR practices within the supply chain in Bangladeshi garment sector.

Corporate Social Responsibility (CSR) Practices

Corporate Social Responsibility refers to the influence of determinants to maintain environment, diversity, health, safety, philanthropy within the supply chain (Carter 2005; Carter and Easton 2011; Ehrgott et al., 2011).

Supply Chain

Supply chain referes to flow of garment product from the suppliers' premises to the international buyers. Current research intended to study whether garment suppliers manage to ensure environment, diversity, health, safety and philanthory during the whole process (Salam, 2008; Maloni and Brown, 2006).

Bangladeshi Garment Sector

Bangladeshi garment sector refers to the industry that produced different types of readymade garment for international buyers. This industry offers finished textile product and one of the fastest growing sectors in the Bangladeshi economy, with a growth rate of 55% from 2002 to 2012 (Uddin, 2014).

Buyer Pressure

Buyer are mostly multinational textile brand from around the world, who place order for the garment suppers located in Bangladesh. Buyer pressure (BP) refers to the international buyers' engagement to ensure CSR practices within the Bangladeshi garment sector (Carter, 2005).

Media Interest

Media interest (MI) refers to the commitment of media within the Bangladeshi garment supply chain to safeguard the garment industry in general (Islam & Deegan, 2008).

Government Policy

Government policy (GP) refers to the involvement of the government or bodies representing the government to ensure CSR practices within the Bangladeshi garment supply chain (Fiorino & Bhan, 2016).

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Top management commitment

Top management commitment (TMC) refers the level of top managements initiative as well as their engagement to establish the responsibility of the garments within the supply chain (Banerjee et al., 2003b).

Bangladesh Garment Manufacturers and Exporters Association (BGMEA)

Bangladeshi garment manufacturing and export association (BGMEA) is the associations of the readymade garment industry (BGMEA, 2018). BGMEA is dedicated to promote and facilitate the apparel industry through policy advocacy to the government, services to members, ensuring workers' rights and social compliance at factories (Rashid and David, 2017).

1.8 SUMMARY OF CHAPTERS

This thesis consists of five chapters to achieve the research objectives. In the first chapter, researcher covers the background of this research, which clearly demonstrates the current circumstances of corporate social responsibility (CSR) research within the supply chain of Bangladeshi garments sector. Then chapter also covered, research gap, which eventually allow the researcher to enlighten the necessity to conduct new research under the heading of problem statement. Eventually, the next section demonstrates the research objectives which highlight the research targets specifically. Finally, the researcher

discusses the scope and significance of new research on CSR practices within the supply chains of Bangladeshi garment sector.

In the following chapter, this study covered the literature review of selected area which is highly connected with current study. In the second chapter, the researcher discusses the concept of CSR, theories of CSR which eventually assist the researcher to develop the research hypotheses. Finally, the research shows the theoretical framework that derived from the hypotheses. The chapter three present the research methodology. It also talked about the research design, research instruments, data analysis, data screening and so on. The chapter four presents the data analysis with the help of different statistical techniques. The final chapter summarize the finding of this study, which lead to identify the research contributions. The last section coves the limitation of this study.
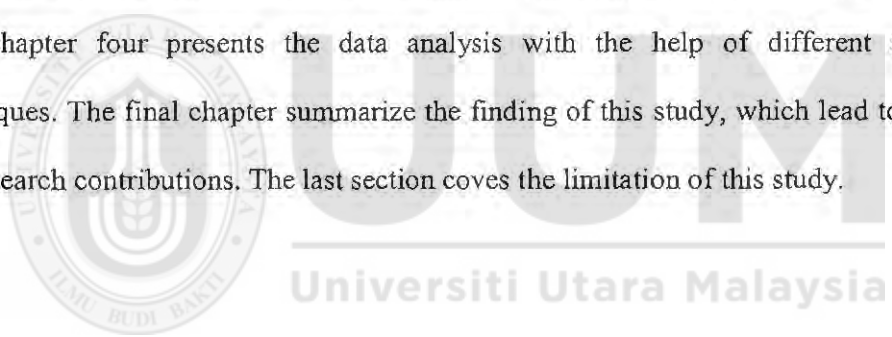
CHAPTER TWO

REVIEW OF LITERATURE

2.1 INTRODUCTION

A literature review is an evaluative report of studies found in the literature related to the selected area. The review should describe, summarize, evaluate and clarify the selected area based on a limited number of works that are central to the area rather than trying to collect a large number of works that are not so closely connected to the topic area (Boote and Beile, 2005). Hence, the researcher described and summarized the literatures that closely linked with the current study which eventually helped to identify the research gap. This literature section contains nine sections; the first part is the introduction. In the second part, the researcher briefly discusses about Bangladesh as study area. Following sections presents the concept and dynamism of corporate social responsibility (CSR), which eventually allow the research to develop the working definition for this study. While section four highlights theories of CSR practices which guide the research to select the relevant theories for this study. Section five presents pyramid of CSR theory to identify the dimension of CSR practices within the supply chain. Section six discusses stakeholder theory to identify the determinants of CSR practices within the supply chain. Research developed the hypotheses for this study in the section seven, which eventually developed the theoretical framework for this study in section eight. Finally, section nine is the summary of the chapter.

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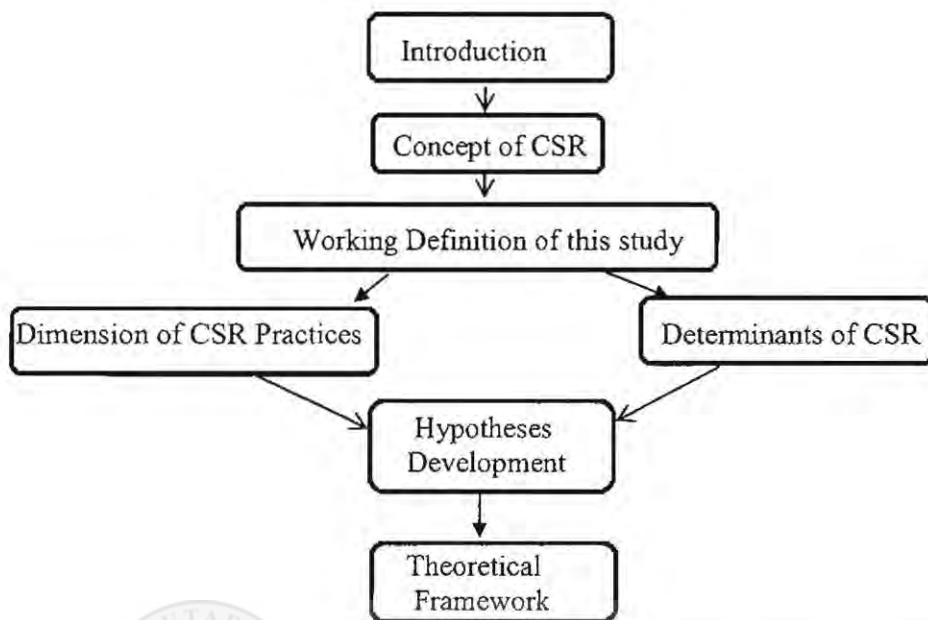
Figure 2.1
Structure of Chapter Two

2.2 BANGLADESH AS STUDY AREA

In order to understand social responsibility in supply chains, the researcher decided to select the apparel and fashion industry. This is an industry which has been highly criticized for more than decade; unable to ensure environment, human rights, health, safety, and philanthropy. Even though the industry is being accused for stewardship, but research works is almost non-existent in this area. Hence, the current study intends to explore the level of CSR practices in the garment industry. The researcher also observes that most of the studies on supply chains is based either on developed countries (Ehrgott et al. 2011). There is a need to investigate developing country like Bangladesh.

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Table 2.1

Comparative statement of Garment and Total Export of Bangladesh

Year	Export of RMG (In Million US$)	Total Export of BD (In Million)	% of RMG to Total Export	Total Garment Factorises	Employment in Million Workers
1989-90	624.16	1923.70	32.45	759	0.34
1994-95	2228.35	3472.56	64.17	2182	1.20
1990-00	4349.41	5752.20	75.15	3200	1.60
2004-05	6517.67	8654.52	77.12	4107	2.00
2009-10	12496.72	16204.65	78.15	5063	3.60
2010-11	17914.95	22924.38	78.60	5150	3.60
2011-12	19089.73	22924.38	79.60	5400	4.00
2012-13	21515.73	27018.26	79.63	5400	4.00
2013-14	24491.88	30186.62	81.13	4536	4.00

Source: Bangladesh RMG Roadmap, Bangladesh Garment Manufacturers and Exporters Association, 2016

The above table 2.1 indicates that the garment industry is growing rapidly. The industry is not simple growing but the garment sector is Bangladesh is the second largest exporter of ready-made garments just after China (Mohrmann, 2016). The Bangladeshi garment industry has been operating since the 1980s and the industry has a major contribution to the economic development through providing employment for more than 4.4 million workers, with exports of USD 24.49 billion in 2013-14 alone. Additionally, the industry is providing employment opportunities for more than 19,000 expatriates working in the mid-level and higher positions at the garment deferent factories. These expatriates remit about Taka 4 billion every year (Mohrmann, 2016).

Based on the amazing growth of the industry, the policy makers of the BGMEA are targeting an Export of USD 50 billion by 2021. Since the garment industry in Bangladesh is growing faster than any other countries, it is worth knowing the level of social responsibility practices within the industry. Henceforth, the current study intends to reveal the level of CSR as well as identify the determinants of CSR within the garment sector in Bangladesh. Moreover, this study also investigate the influence of top management commitment as mediator between the determinants and CSR practices. Before going on to discuss in detail about CSR within the supply chains, it is worth knowing the concepts of CSR clearly, as well as overviewing current research trend on CSR in the next section.

2.3 CONCEPT AND STUDIES ON CSR

Corporate Social Responsibility (CSR) means the responsibility of Business Corporation for their stakeholders around the business organization. Early study has undertaken the issues related to the conceptual development of CSR and analysed number of studies to generalize the concept of CSR (Dahlsrud, 2008). Findings of the research tell us that, "the confusion is not so much about how CSR is defined, rather how CSR is socially constructed in a specific context". Henceforth, current study intended to look on historical development of CSR based on the literature review. In order to generate own definition of this study, it is important to review some of the well accepted definitions. This study observed that the idea of CSR is longstanding since 1970s. However, over the time the CSR moved from philosophy to actual practices within the business organizations around the world. To understand the depth of CSR, it is interesting to start with M. Friedman, he said;

"the only one responsibility of business towards society is the maximization of profit to the shareholders within the legal framework and the ethical custom of the country" (Friedman, 1970).

This definition has been widely criticized by numerous researchers around the world because of its narrow presentation and the fact that it might only have applied to society during the 1960s. Indeed, his definition is no longer accepted by corporations in today's complex economy. The survey result shows that more than 80% of large companies'

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webpages address the importance of CSR (Bhattacharya and Sen, 2004). Henceforth, other earlier proponent defined CSR from different point of view, as following;

"A (corporate) socially responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation" (Johnson, 1971).

During Johnson's time, CSR was often considered as social responsibility than corporate social responsibility (Dahlsrud, 2008). His definition covered other stakeholders rather than only stockholders and notably his explanation is very similar to recent definitions of corporate social responsibility. Hence, the researcher can find the similarity between Johnson (1971) and Hopkins (1999). According to Hopkins,

"CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner" (Hopkins, 1999).

Since then (1970s), there have been a number of attempts to describe the notion CSR and it is interesting to note that number of institutes and scholars found CSR as a mean for sustainable development, for example, World Business Council for Sustainable Development (WBCSD, 1999); and the Internal Business Leaders Forum (IBLF, 2003). Just like different organizations, number of scholars presented CSR as a tool to achieve suitable business development, they also explained how CSR and sustainable

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development are inter-related (Moon, 2007; Azapagic, 2003; JuŠčius, 2007; Bhagwat, 2011; Riyat, 2014). Similarly, others represent CSR as a strategic tool (Peters, 2009; Orlitzky, et.al. 2011; Werther and Chandler, 2006; Gelbmann, 2010).

In the line of CSR and sustainability, one of the most repeated explanation of CSR has been presented by the World Business Council for Sustainable Development (WBCSD). According to WBCSD, CSR refers to the commitment of businesses to contribute to sustainable economic development working with employees, their families, the local community and society at large to improve the quality of life (WBCSD, 1999). This definition synthesized the overall meaning of CSR and linked with sustainable development. However, WBCSD made some changes to their definitions in 2000 and mentioned clearly whether the commitment of business is occasional or is a continuing process. So, the new definition is as below,

> "CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (WBCSD, 2000).

Other than WBCSD, the Commission of European Communities considers CSR as a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis (European Commission, 2001). The Commission also defines CSR as an essential concept whereby

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companies decide voluntarily to contribute to a better society and cleaner environment. This explanation has been well accepted by number of researchers who presented CSR as a strategy to achieve image-reputation or competitive advantages (Abdul and Ibrahim, 2002; Branco and Rodrigues, 2006; Peters, 2009; Grigore and Balan, 2010; Orlitzky, et.al., 2011; Werther and Chandler, 2006).

Along with the organizations, number of scholars consider CSR from their own point of view, for example some of them considered CSR as voluntary initiatives (Piacentini et al., 2000), others considered it as a means to achieving competitive advantage through philanthropic activities (Porter and Kramer, 2006). Smith and Higgins define CSR as a means for securing competitive advantage and at the same time a charitable cause that receives substantial financial benefits (Smith and Higgins, 2000). Furthermore, other scholars made it more specific and clear to explain CSR. According to Pinney (2001) CSR or corporate citizenship can most simply be defined as a set of management practices that ensure that the company minimizes the negative impacts of its operations on society while maximizing its positive impacts (Pinney, 2001). Another author correctly defined CSR as the integration of social and environmental concerns in business operations, including dealings with stakeholders (Lea, 2002). According to Reder, CSR refers to both the ways a company conducts its internal operations, including the way it treats its work force, and its impact on the world around it (Reder, 1994). The above definitions present CSR as a contract between society and business to operate ethically; a stipulation which ensures that the business continues to operate globally. Along with above mentioned definitions, number of studies took initiatives to link CSR with

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financial advantage (Tsoutsoura, 2004; Van Beurden and Gössling 2008; Fauzi and Idris, 2010; Torugsa, et. al., 2012). Some other explain CSR as commitment of the companies in order to achieve image, reputation or to remove bad reputations (Siltaoja, 2006; Yoon, et. al., 2006; Vilanova, et. al., 2009; Heikkurinen, 2010). From above discussion, it is clear that that there is little confusion about how CSR is defined and the important part is to practices CSR. After knowing the general definition of CSR, it is worth to understand the CSR for this study in the next section.

2.3.1   Working Definition of this Study

In order to define CSR for this study, it is worth understand CSR from Bangladeshi perspective. In Bangladesh, different government bodies tried to define CSR, such as the Central Bank of Bangladesh (known as Bangladesh Bank), the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), or the Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA). Henceforth, the researcher has extracted the CSR idea from the above mentioned organizations. According to the Bangladesh Bank,

> "Corporate Social Responsibility (CSR) is fast gaining acceptance as the contribution that businesses can and should make voluntarily towards environmentally sustainable and socially equitable development" (BangladeshBank, 2008).

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The above statement by Central Bank of Bangladesh presents the idea of CSR as a voluntary initiative. A similar idea came from Bangladesh Garments Manufacturer and Export Association (BGMEA), which says;

"This philosophy (CSR) makes us realize that we have some responsibilities towards society beyond legal obligations" (BGMEA, 2008).

Just like BGMEA, the Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA) explains CSR in the following way; *"CSR is primarily a political and strategic agenda pushed by policy makers, NGOs and big business"* (BKMEA, 2008). According to the definitions, the organizations are involving themselves with CSR because of pressure from number of stakeholders, like media, buyer, and government. Therefore, it is interesting to re-define the notion of CSR from Bangladeshi aspect for this study that intended to understand the CSR practices within Bangladeshi garment sector. From the above discussion it is observed that there are number of stakeholders' influence garments to practice CSR and the business organizations are overwhelming considering CSR as the commitment of business organization. Hence, current study defines CSR as below;

CSR practices in the supply chains refers to the commitment of business organization to fulfil the social responsibility requirement of major stakeholders.

2.4 THEORIES OF CORPORATE SOCIAL RESPONSIBLITY

It is interesting to know how CSR work within the business organizations around the world. There is an ongoing debate on the scope and area of CSR which can be put into one word i.e. CSR framework or CSR dimension. CSR dimension refers to the areas, boundaries, issues, or themes that would depict the overall picture of CSR work (Virakul et al., 2009). Number of scholars explain CSR from different point of view and they gave different dimension for CSR (Dusuki and Abdullah, 2007; Garriga and Melé, 2004). In a CSR framework, Bursa Malaysia (2009), reported that "CSR is a bit like running shoes: One size does not fit all". To understand the details about the theoretical development of CSR, it is worth to look at the existing literature of CSR. There are different expert opinions on CSR framework or on how to implement CSR. A further study found that CSR framework should cover five areas that are valued by the market; community, diversity, employee relations, environment, and product (e.g. high product quality, high innovation, and development to meet the special needs of the disadvantaged) (Bird, et al., 2007). One of most accepted frameworks is triple bottom line, which considers three determinants; Economy, Environment and Society (Elkington, 2001). Bursa Malaysia (2009), in their CSR framework, mentioned the triple bottom line in terms of the economic, social, and environmental bottom-line wellness. They then divided society into two categories; a) the community and b) the market place. A study has taken initiative to explain all the important theories of CSR (Garriga and Melé, 2004). The authors have divided all the CSR theories into four main categories; Instrumental theories of CSR, Integrative theories of CSR, Political theories of CSR and Ethical theories of CSR. It is worth to look on each theory, in order to generate the research framework.

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2.4.1 Instrumental Theory

The main intention of this theory is based on human nature to get more for self-betterment. According to Instrumental theory, a business organization may support social programmes after considering few reasons; good image, public relations and firm's competitive advantage (Burke and Logsdon, 1996; Lantos, 2001; Garriga and Melé, 2004). A business cannot spend single penny for social development, unless it is for strategic reasons without jeopardizing the interests of primary stakeholders, e.g., shareholders. There are three major approaches under Instrumental theory and these are maximization of shareholder value, strategies for achieving competitive advantages and cause-related marketing (Garriga and Melé, 2004). There are four major theories under the instrumental theories of CSR. These are; Maximization of Shareholder Value (Friedman, 1962), Strategies for Achieving Competitive Advantages (Husted and Allen, 2000), Resource based theory (Barney, 1991; Hart and Dowell, 2010). The theories saved the value of shareholder but does not provide any clear measure of social issues like; environment, ethics, employment, customers' right and so on. Again the theory has been criticized because of biased intention while doing the social development work (Lyytinen, 1992).

2.4.2 Integrative Theory

The main argument behind the integrative theory is that the existence of a business depends on the society. The experts look at how business integrates social demands,

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arguing that business depends on society for its existence, continuity and growth. According to the theory, the function of the business depends on the space and time of each situation in the society (Garriga and Melé, 2004). There are a number of views under integrative theory of CSR; issue management (Wartick and Rude, 1986; Greening and Gray, 1994), the principles of public responsibility (Preston and Post, 1981; Jones, 1980), and corporate social performance (Wood & Wood, 2015)(Mcguire et al., 1988).

2.4.3 Political Theory

Another group of CSR scholars introduce political theory based on legitimate authority of the business organization. These group of scholars focus on interactions and connections between business and society based on the power and position of business and its inherent responsibility (DiMaggio and Powell, 1983; Campbell, 2007; Scott, 2004). Among this group, few scholars explain business as power and others explain the need to use the power to implement CSR. Scholars criticize the political theories of CSR because the concept of CSR is based on voluntary initiative or ethical value. CSR is not simply referring to the few showcase works and reporting, rather the concept addresses the inner feelings of executives to do something for community and society which is good for business and society.

2.4.4 Ethical Theory

Finally, a group of researcher incorporate different views of CSR and developed a framework what the corporate should do to ensure social Responsibility within the organizations (Carroll, 1991; Wood, 1991a). Based on ethical view, the main idea is based on principles that express the right thing to do or the necessity to achieve a good society. Carroll (1991) proposed a theory known as CSR pyramid has been well accepted in for CSR study, including CSR within supply chain. Further study developed a framework to explain what the firm should do, in order to ensure socially responsible supply chain (Carter & Jennings, 2004). Another ethical theory is stakeholder theory proposed by Freeman (1983). According to the stakeholder theory, business organization has ethical responsibility towards different types of stakeholders. In the next two section (2.5 and 2.6), the researcher is going to present both CSR pyramid and stakeholder theory to develop research framework for this study.

2.5 PYRAMID OF CSR

Corporate social responsibility has been defined by different scholars over the time. Carroll (1979) has is one of the prominent scholar, who introduced the pyramid of CSR. Carroll explains that business has numerous responsibilities as a citizen and he presents business and social relationship as "corporate citizenship". According to this theory, business has obligations to society, must embody the economic, legal, ethical, and discretionary categories of business performance. Later on, Carroll incorporated his four-

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part categorization into a "Pyramid of Corporate Social Responsibilities" (Carroll, 1991).
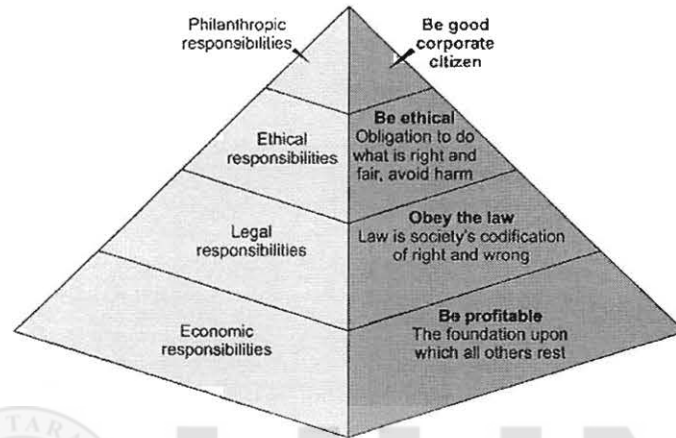
Figure 2.2
Theory of CSR Pyramid
Source: Developed by Carroll (1979)

To answer the question, what constitutes social responsibility, Carroll (1979) offering the answer by providing four hierarchically related duties (see figure 2.2). According to this theory, Economic Responsibilities refers the responsibility of the business to transact and provide desirable products and services in a market economy. Similarly, the Legal Responsibilities is to obey laws which represent a form of "codified ethics". Again, the Ethical Responsibilities covers the transact business in a manner expected and viewed by society as being fair and reasonable, even though not required by the law. Finally, Voluntary/Discretionary is to conduct activities which are more "guided by business's discretion" than actual responsibility or expectation. Carroll pyramid of CSR practices has been well accepted by the scholars around the world (Arnold & Valentin, 2013; Ehie,

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2016; Masoud, 2017; Nalband & Kelabi, 2014; Visser, 2005), because of its holistic approach that cover all the important aspect of social responsibility. In the next stage, this study intended to operationalize the Carroll's theory on CSR pyramid to explain the CSR within garments sector in Bangladesh.

2.5.1 Operationalization of Pyramid of CSR Theory

Based on literature review, it is observed that Carroll's theory of CSR Pyramid has been well accepted among the researchers (Cochran, 2015; Jamali, 2008; Schwartz & Carroll, 2003; Wartick & Cochran, 1985; Wood, 1991b). Indeed, our study indicates that the CSR pyramid explain CSR practices in supply chain more clearly that other theories of CSR. Early study (Lantos, 2001) has taken initiative to operationalize the theory of CSR Pyramid by classifying philanthropic as stewardship responsibility, and they proposed four responsibilities, namely; a) *Economic responsibility, b) Legal responsibility*, c) *Ethical responsibility, and d) Stewardship responsibility*. Further study on CSR within supply chain also incorporated CSR pyramid to explain the responsibilities of supplier. Other studies which address single dimensions as important constant for CSR such as sourcing from minority business enterprises (Carter et al., 1999), environmental purchasing (Carter and Dresner, 2001; Min and Galle, 1997) and so on. Suppliers' CSR practices covers a wide range of issues such as the labour and human rights, employee training, health and safety, philanthropy and environment, and animal welfare, identified child labour, bribery and corruption as specific ethical sourcing problems (Maloni and Brown, 2006; Carter and Jennings, 2004; Poist, 1989). Another two studies based on

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Carrol CSR pyramid (Carrol, 1979) developed a framework for corporate social responsibility (see table 2.3) within the supply chain indicates five responsibilities towards; Human Right, Safety, Environment, Diversity and Philanthropy (Carter & Jennings 2004; Salam, 2008).
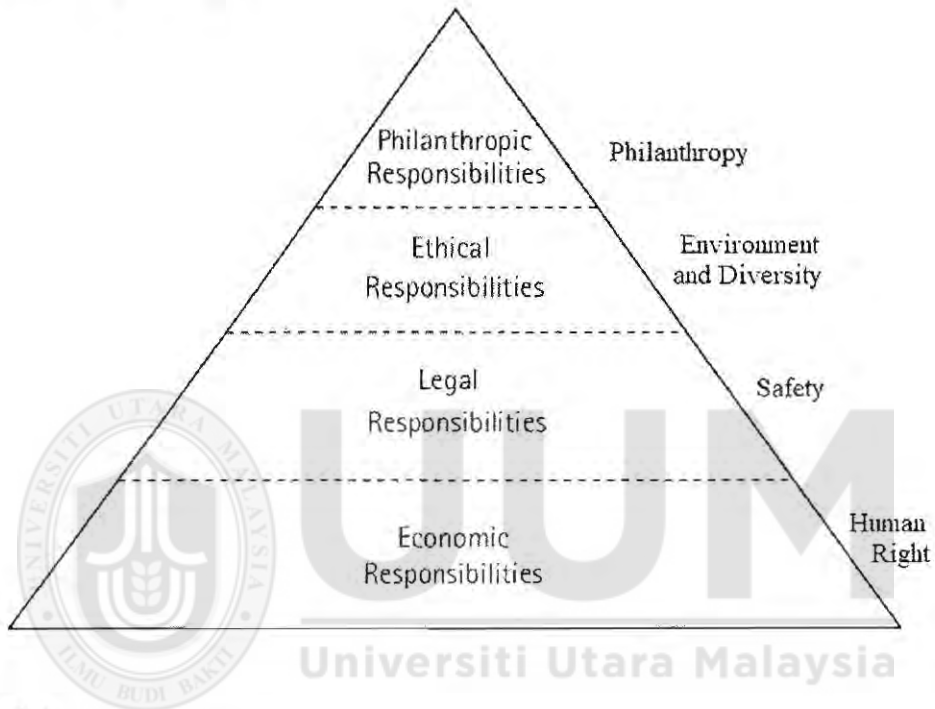
Figure 2.3
CSR within Supply Chain
Source: Carter & Jennings (2004)

Deferent studies took initiative to identify the CSR practices within the supply chain. Similarly, some other studies explained the dimension of CSR practices within the supply chain. Belwo table 2.2 shows the studies on CSR practices and different dimensions.

Table 2.2

Dimension of CSR practices within supply chain.

Author and Year	Term	Dimension
Salam, (2009); Carter, (2005), Carter and Jenning (2002a; 2002b; 2004). Ellram and Birou (1995); Handfield et al. (1997; Narasimhan and Carter (1998); Min and Gaile (1997); Carter and Carter, (1998); Carter and Dresner, (2001); Carter et al., (2000); Murphy et al., (1994); Carter and Ellram, (1998); Young, (2000); Rogers and Tibben-Lembke, (2001). Murphy et al. (1996); Goldsby and Stank (2000)	Corporate Social Responsibility within supply chain; Social Responsibility in Purchasing; and Environmental Responsibility in purchasing.	Most of the research focused on logistic based research linked with CSR practices within the supply chain. Socially responsible purchase and environmental purchasing are connected with supply chain research.
Salam, (2009); Carter, (2005), Carter and Jenning (2002a; 2004); Emmelhainz and Adams (1999); Poist, (1989); Rivoli, (2003); Roberts, (2003); Malony and Brown (2006) Poist (1989); Murphy and Poist (2002); Carter and Carter, (1998); Carter and Dresner (2001); Carter et al., (2000); Murphy et al., (1994); Malony and Brown (2006)	CSR Dimension	Environment, Diversity, Human Right, Philanthropy and Safety. Also focus on employee training, urban renewal, workplace diversity.

Among the many studies, Carter & Jennings (2004) study can be considered as pioneer study that clearly indicates that the supplier must need to ensure Human Right issues to ensure their commitment towards the Economic dimension mentioned by Carroll (1979). Similarly, many suppliers fail to safeguard for safety and health of their worker, which is vital issue under legal responsibility. Furthermore, the supplier responsibility also covered the environmental and diversity within their day to day activities as a part of ethical responsibility. Finally, it is expected that they should provide philanthropy for

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their community. Current study adopted the model proposed by Carter & Jennings (2004) to explain corporate social responsibility within the supply chain. In the next section, based on Carroll (1979) which was further developed by Carter & Jennings (2004) research going to explain each dimension of CSR practices which includes human right, safety, environment, diversity and philanthropy.

2.5.2 Human Right Dimension

In the 1960s, economic gain was the only responsibility of business organizations, but later on, this concept changed. It was found that many CSR activities in the literature review could be classified under economic responsibility. These activities are responsibilities to employee, ensuring human right as well as the right of other stakeholders (Virakul et al., 2009). Similarly, the organizations also need provide financial contributions to the welfare organization (Ahmad, 2006), training activities, employee services, and customer satisfaction (Pratten and Mashat, 2009).

Today, many business organizations are unable to safeguard the minimum human right especially within the textile industry. Even-thought, early study (Lantos, 2001) urged that corporation entails the obligation stemming from the implicit "social contract" between business and society for firms to be responsive to society's long-run needs and wants, optimizing the positive effects and minimizing the negative effects of its actions on

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society. However, many companies still remain lack behind and unable to ensure minimum human right in their day to day business.

Number of studies around the world address the issues related to human right violations in order to provide cheap product or services for the customers (Baxi, 2016; Mantilla, 2009; Weissbrodt & Kruger, 2003; Whelan, Moon, & Orlitzky, 2009). Hughes' (2012) study of retail buyers during the Western recession found that as growing financial pressure, there was greater focus on deliver benefits at low cost, as opposed to improvements to labour standards which should be pursued as a fundamental human right. Along with labour right and working condition, the supplier need to ensure no child labour or the abuse of labour within their factories as well as within their supplier premises. Early studies observed the sweatshop labour in different industries and the necessity of different actions to protect the human right (Powell, 2016; Powell & Zwolinski, 2012). Under human right dimension of CSR, current study intended to examine whether there is any sweatshop labor, or abuse of child labor as well as the payment of minimum wages for the worker, which will assist the researcher to understand the CSR practices within the garment sector in Bangladesh.

2.5.3 Safety Dimension

Along with human right violation, many organizations are also unable to ensure minimum legal requirements, like ensuring safety for its workers (Asgary and Li, 2016).

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Lack of safety is the regular phenomena in many industries around the world, particularly within the supply chain located in the developing countries. Workplace safety and ruin of labour right are steady occurrences within different type of industries around the world, even-though there are number of activities like; protest, global action and consumers boycott (Seidman, 2007; Smith, 2005). To encourage suppliers to practice CSR or the inspection of supplier's facilities for health, safety and environment dimensions is an important responsibility of a corporation as per the ILO working environment convention (Moraru, 2011).

Over the last few decades, a number of incidents took place within the supply chains of different countries. One of the major incidents took place in Bangladesh in 2013, when an eight storied building (known as Rana Plaza) collapsed. This disaster caused a death toll of 1129, with another 2515 workers rescued from the ruins (Butler, 2014). Indeed, it is now considered as the deadliest garment-factory accident in history, and in modern human history it is the deadliest structural failure caused by an accident (BBC, 2013). Unfortunately, the workers of that building were producing apparel for a number of World Giant Brands, including Benetton (Smithers, 2013b), Bonmarché (Smithers, 2013a), El Corte Ingles, Joe Fresh, Monsoon, Primark (Robson, 2013) and Walmart (Johnson, 2013). The incident received wide media attention but the question remains as to whether this media coverage influenced subsequent CSR initiatives in the supply chains or not. Current study intended to examine the safety of working place as well as the safety of the product from the supplier premises.

2.5.4 Environmental Dimension

Environment is the silent stakeholder of business organisations because while having no voice, it is greatly affected by the activities of the organization. According to Welford, the environmental stock must not be treated as a free good but must rather be protected, which implies minimal use of non-renewable resources and minimal emission of pollutants (Welford, 2005). Organizations must not merely produce products and services to satisfy their numerous clients, they must also go for actions that will ensure the protection of the environment (Okafor et. al., 2008). Other research (Perrini et. al., 2006) mentioned many CSR activities, some of which are; safeguarding employees' health, product safety, controlling environmental impacts of products, and environmental protection activities; which are put together as environmental responsibility. Additional research suggests that corporate social responsibility must cover four sections namely business principles, health safety security, environment, and human resources (Idowu and Towler, 2004).

Early literature on CSR within supply chain clearly indicates that the organization should consider environmental issues in their day to day function, including purchase, sale and so on (Ellram, 1995; Xia & Tang, 2011; Zsidisin, Ellram, & Ogden, 2003). The business organizations need to ensure that they have environmental friendly product or service, similarly they are commit to waste reduction goals, design of products for recycling or reuse, reduces packaging material, recycled packaging and packaging that is of lighter weight (Ding, He, & Deng, 2014; Kianpour, Jusoh, & Asghari, 2014; Manzini &

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Vezzoli, 2003; Royne, Levy, & Martinez, 2011) and it is also fundamental for textile industry (Brosdahl & Carpenter, 2010; Chen & Burns, 2006; Eryuruk, 2012; Ren, 2000; Shahid & Mohammad, 2013).

2.5.5 Diversity Dimension

Companies are the main economic and social actors, and their aggregate activities have a tremendous impact on national societies. Being social institutions, they fulfil essential functions: they provide jobs to the greatest part of the society; they represent a decisive factor for the creation and the preservation of social ties; their innovations, their strategic choices influence the fate of societies in which they operate (Lépineux, 2005). As the companies have tremendous impact on society, they should always try to minimize the negative effect and maximize the society's benefit.

Diversity helps the business organization to maximize social benefits and it has been proved that the companies can contribution for social and economic development of the region they are conducting their business by ensure diversity. Early studies observer that the diversity has direct influence of CSR practices within the different type of organizations (Bear, et. al., 2010; Hafsi & Turgut, 2013). Jennings and Entine (1999) mentioned that human rights, diversity, and the environment reflect a higher order of moral development on the part of the company. As a result, today we can observe many business organizations are providing priority for different gender and age group in order

to ensure diversity. Diversity could be in terms of age or gender or race but current study considered the diversity related to gender only. Because early study also mentioned that the diversity issues in the supplier management literature, specially purchasing from minority/women-owned business enterprises (Carter, Auskalnis, and Ketchum 1999; Dollinger, Enz, and Daily 1991). In order to ensure the diversity, the business organizations need to consider their purchase function as well as other relevant work. In this study, followed by the early research finding on CSR practices (Jennings & Carter, 2004; Salam, 2008), researcher intended to examine the value of diversity within the Bangladeshi garment sector.

2.5.6 Philanthropy Dimension

Number of early studies considered philanthropy is an important consideration under corporate social responsibility (Authors, 2011; Carroll, 2015; Milczewski, 2016). However, different scholars have different opinion to identify the activities under philanthropy. Perrini gave examples of the social responsibilities under philanthropy, such as local community development (scholarship); support of cultural activities; and support of sports activities etc. (Perrini, 2006). In other word, the business organizations should engage with different type activities with local community in order to confirm the presence as corporate citizen.

Not only within the regular business organization, philanthropy is also vital for responsible supply chain (Carter, 2008; Cruz, 2009; Wolfe, 2012). We as human, we have always intention to take more than giving more for other. However, it expected from a responsible business organization to give more for their stakeholders. Followed by early studies (Carter, 2005), the researcher intended to examine the voluntary activities, donation made by the garments, as well as how they assisting the local community to increase performance.

2.6 STAKEHOLDER THEORY

In this twenty first century, the corporations are not free from different pressure groups like; government, activists, and non-government organization (NGO) media (Garriga and Melé, 2004). To address the demand of pressure group, stakeholder theory is long established among the academicians, however, its academic development started only at the end of 70s (Sturdivant, 1979). According to stakeholder theory, a corporate body has responsibility not only for shareholder but also for the stakeholder. The theory is oriented to address a group who affect or are affected by strategy of corporation, usually known as stakeholder. This theory has been proposed by Freeman (1984) by writing a book, namely; 'Strategic Management: A Stakeholder Approach'. He differentiates the groups as stakeholders as he mentioned the stakeholder are those who affect or affected by the corporation, which included suppliers, customers, employees, government, media, top-management stockholders, local community and so on. There are a number of studies that have been conducted using stakeholder theory to explain the determinants of CSR

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(Bendheim et al., 1998; Agle et al., 1999; Kaptein and Van Tulder, 2003; Donaldson and Preston, 1995).

However, Freeman's original theory on stakeholder (1984) rose the question within academicians to whom and to what managers actually pay attentions. In other word, stakeholder theory does explain clearly which stakeholder has more authority over other stakeholders to achieve the organizational objectives. Mitchell et al. (1997) suggested that stakeholders' ability to obtain managerial consideration is depending on managers' perceptions of three key attributes of the stakeholder's claim: power, legitimacy, and urgency. Authors than explain how each of three key attributes work by mentioning that they may act independently or interactively. The author proposes a theory of stakeholder salience; the concept is how managers prioritize stakeholders' relationships as well as predictions about how stakeholders change from one class to another and what this means to the managers. To understand the deeper meaning of stakeholders salience, recent studies has offered new attributes (Driscoll & Starik, 2004). Authors urges that stakeholder salience grips considerable unrealized prospective understanding of how organizations may best manage multiple stakeholder relationships. However, there is limitation to understand the conceptualizing the stakeholder attributes of power, legitimacy, and urgency, as well as by developing a fourth stakeholder attribute: proximity.

Realizing the influence of multiple stakeholders' influences, Neville and Menguc (2006) urge that stakeholder theoretical frameworks helped the researcher to conceptualize stakeholder multiplicity, but it is not clear from the literatures that how to approach the theoretical understanding or empirical measurement of the concept. Having that reality, the authors proposed several perspectives of fit based on three forms of fit represented in the fit framework presented by Venkatraman (1989) and operationalized by Huselid (1995). Authors set the argument based on stakeholder silence theory proposed by Mitchell et al. (1997). Neville and Menguc (2006) believed that the stakeholders' power, legitimacy and urgency work by considering fit as matching, fit as moderation, and fit as gestalts, which they proposed as stakeholders' multiplicity or stakeholders' network.

Current study aims to investigate multiple stakeholders' influence on Bangladeshi apparel industry to ensure CSR practices. A two-stage conceptual model, basic and extended, was developed and used based on the stakeholder relational and multiplicity perspectives, following, mainly, the work of Neville and Menguc (2006) and Rowley (1997). The argument that the researcher proposed is that even though there are many stakeholders are exist but only a small number of stakeholders' influence CSR practices based on their fit as matching or fit as moderation or fit as gestalts. In the flowing section, the researcher is going to explain the different stakeholders or determinants playing significant contribution to ensure CSR practices within supply chain and identify the most influential stakeholders to ensure CSR practices. Following discussion will assist the researcher to identify the stakeholder fit to determined CSR practices within Bangladeshi garment sector.

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2.6.1   Operationalization of Stakeholder theory

In this section, current study focuses on existing literature on corporate social responsibility (CSR) practices within supply chain. The researcher urges that the business ethicists and management theorists have devoted much effort to think through the business-society relationship (Bocken, et. al., 2014; Carroll, 2015; Jones, 1983; Schwartz & Carroll, 2008) and why corporations should practice CSR (El-Garaihy, Mobarak, & Albahussain, 2014; Luo & Bhattacharya, 2006; Saeidi, Sofian, Saeidi, Saeidi, & Saaeidi, 2015; Walsh & Beatty, 2007) and how they should practice CSR (Hameed, 2010; Jamali & Mirshak, 2007). Over the last few years more than 300 papers have been published on green or sustainable supply chains (Seuring, 2013). However, it is just the beginning of considering environmental aspects in supplier development research; the peer-reviewed literature has remained primarily qualitative, and often descriptive (Ehrgott et al., 2013). Considering the issue, the current study intended to review articles directly linked with CSR in the supply chain to identify the stakeholders that influences CSR practices. In the previous section, researcher has explained concept of CSR based on the CSR pyramid theory and this section is going to discuss the ongoing research on CSR in the supply chain.

In fact, the literature review suggests that there are huge differences exist among business scholars with regard to whom corporations have responsibilities and what these responsibilities are. According to some scholars, the practices of CSR only incurs additional cost and hence would jeopardize overall performance and sustainability of an

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organization (Pinkston and Carroll, 1996; Henderson, 2009; Vilanova, et. al., 2009; Heikkurinen, 2010). Furthermore, opponents of CSR practices strongly disagree with idea of CSR within the supply chains and they mentioned CSR within supply chain as mission impossible or difficult target for the business organizations Amaeshi, et. al, 2008; Knudsen, 2013). Hence, they consider CSR within supply chain as boundary less responsibility. On the contrary, current study argues that a corporation has numerous responsibilities towards its stakeholders based on early literature evidence (Donaldson and Preston, 1995; Carroll, 1998; Carroll and Buchholtz, 2008; Freeman, 1984; Turker, 2009; Ali, et. al, 2010; Peloza and Shang, 2011). Researcher of this study strongly agree with the research finding, where CSR has been considered as a commitment to improve community well-being through discretionary or voluntary business practices and contributions of corporate resources (Kittilaksanawong, 2011; Kuada & Hinson, 2012; Whitfield & Dioko, 2012).
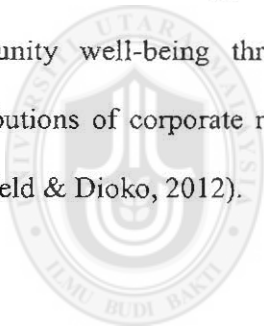
Over the past 60 years, business and social research has answered the questions as to why the corporations have to become responsible, and indeed what are these responsibilities. In this study, the researcher decided to focus on CSR practices within the supply chain because multinational companies have increases their operations in developing countries through different suppliers over the last few decades (Mellahi et al. 2010; Griffis et al. 2014; Lim and Phillips 2008). Henceforth, it is thought-provoking to examine the CSR practices within the supply chain specially within garment sector where there is huge scandal related to human right violation because of nature of the textile business which

has short product lifecycle, high volatility, low predictability and a high level of impulse purchase volatility (Bruce, et. al., 2004; Silva, 2012).

This study also vital because there are number of companies who are unable to ensure safe products or safe production line (supply chain) for their valuable customers. For example, an incident took place on May 20, 2011, with an explosion inside a manufacturing plant located in the western Chinese city of Chengdu, which killed four workers and injured eighteen others. However, this incident is notable because the workers were producing parts for Apple's revolutionary iPad (Asgary and Li, 2016). Further investigation uncovered depressing working conditions inside the factories and recommended that the company could avoid tragedy through proper safety measures in advance. Another similar report came from the New York Times on January 25, 2012, which gave an inside look into working conditions (Duhigg and Barboza, 2012). Angry readers of the report posted thousands of comments within three days to condemn Apple's Global Supply Chain, and within a few weeks a number of fair-labour organizers delivered 250,000 signatures to Apple stores in six cities around the world (Asgary and Li, 2016). This problem is not only limited to Apple or the large size of companies, indeed a huge number of companies around the world are unable to ensure good practices within their suppliers' premises (Ruamsook et. al., 2007). The problem also lead the question which group of stakeholders can influence the supply chain to ensure CSR practices.

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One of the widely thought reasons behind such problems as discussed above could be an irresponsible business mentality within the executives of multinational companies. Hence, the issues of CSR are complicated in the supply chain generally, and indeed are even more complicated in the apparel industry in particular. Because of its buyer-driven structure, the apparel industry has been criticized for its use of labour, respect for socio and economic issues (Lim & Phillips, 2008b; Scherer & Palazzo, 2011; Soundararajan & Brown, 2014). However, there are research findings which show good practices and drivers of CSR within the supply chain as well as worthy advice in case of failure (Leire & Mont, 2010; Maignan, Hillebrand, & McAlister, 2002; Worthington, Ram, Boyal, & Shah, 2008). However, it is a matter of fact that multinational corporations (MNCs) are now under pressure to adopt private regulatory initiatives in order to ensure the responsible management of the supply chain (Knudsen, 2013). As a result, we can observe good practices of CSR within the supply chain. Furthermore, research findings reveal that it is possible to improve the profits of both individual supply chain actors and the whole supply chain through CSR practices (Hsueh, 2015).

Even though, there is enormous incidents related to human right violation and so on, but there are also number of good practices within the supply chain. A study (Andersen and Skjoett-Larsen, 2009) has taken the challenge to develop a conceptual framework for CSR practices in the supply chain. The study urges that supply chain management is an area of increasing strategic importance due to global competition, short product life cycle and the outsourcing trend across all large corporations. Using the interview method on a Swedish company 'IKEA' the study findings illustrate that it is required to embed CSR

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within the entire organization. The researchers have aimed to answer a few questions, which includes CSR relation with the supply chain; the driving force behind CSR in the supply chain; implementation and management; most contingency factor. The study found that the company mentioned high level CSR practices within the supply chain. According to the authors, it is difficult to generalize the result within all firms because IKEA is a well-known multinational corporation and it has a long legacy of CSR practices in Scandinavia. Now, the question is how to obtain a framework that can generalize for different region as well as different aspect.

A researcher (Cruz, 2013) has made an attempt to develop a framework that can be generalize in different aspects. Cruz (2013) found the relation between CSR network within supply chain through integrated environmental decision-making and risk management. Cruz's framework explains the complex supply chain in relation to CSR. The nobility of his work is that the researcher tried to modelling multi-criteria decision-making behaviour through a multilevel supply chain network which includes the maximization of profit, the minimization of emissions, and the minimization of risk. Cruz (2013) proposed a network for performance measurement that can evaluate the supply chain networks which can further measure the impact of globalization on supply chains' CSR decision-making and analyse the effects of CSR on prices, product flows, and the supply chains. Finally, the researcher concluded that a socially responsible supply chain is more efficient than a less responsible one.

A similar type of research has been undertaken by Hsueh (2015). Using a bi-level programming model, Hseuh proposes that the supply chain (SC) director can determine optimal performance levels of corporate social responsibility (CSR) as well as compensation for all supply chain actors. As a result, the whole supply chain can maximize their total profits. Finally, this study urged that it is possible to improve the performance of CSR as well as the profits of both individual supply chain (SC) actors and the whole SC through proper Supply Chain collaboration. Since both studies used a programming model, it is worth to understand the CSR within supply chain based on survey finding which can guide the research correctly, since this study also intended to observe CSR within supply chain based on survey data.

A study took initiative to prove an overview of CSR practices in Asia by evaluating the usefulness of codes of conduct as well as reviewing the benefits of CSR in supply chains. Furthermore, the researcher also reviewed the obstacles for companies wishing to implement CSR practices. To achieve the research objective, interview method has been taken into consideration. In depth interview with the CSR manager, factory managers and other experts helped the researcher to understand that the common practices under CSR is to ensure the codes of conduct and associated inspections and audits. Most of the organizations considered issues related to the rights of workers and working conditions. According to finding, it was observed that the CSR assist the organizations to reduce the risk, better staff recruitment and retention, cost savings as well as building positive relationships with stakeholders. The study also observed certain limitations, which include a lack of resources and skills, a lack of awareness of stakeholders' demands and

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inefficient production techniques directly influence on CSR practices with supply chain. The study concluded with a note that size of the firm has direct impact on overcoming the obstacles, which provides an evidence for an open reader to look on different studies on CSR practices for large and small organizations.

Furthermore, it is worth looking at the CSR practices in the supply the chain of Small and Medium Enterprises (SMEs). A research paper (Ciliberti et. al., 2008) analyses the practices adopted and difficulties experienced by SMEs to transfer socially responsible behaviours to suppliers that operate in developing countries. The research took a multiple case study to conduct on five Italian SMEs. The study observed that the companies used different strategies as well as diverse management systems and tools to address CSR issues along their supply chain. According to the authors, the research had three main contributions. First, it filled a literature gap to investigate the adoption of CSR practices by SMEs from a supply chain perspective. Second, the case study methodology was employed on CSR practices in SMEs. Finally, the results could be used by SMEs in transferring socially responsible practices to supply chain partners. The authors claimed that the article is innovative mainly since there are few existing studies that investigate the CSR practices adopted by SMEs in the SC. In the above two articles it is learned that corporations are trying to transfer the social responsibility issue to their supplier in spite of their size. But, the question arises what are the determinants or the drivers behind corporate social responsibility in the supply chain? Early studies suggests that there are number of drivers that influence CSR practices within the supply chain (Brik et. al.,

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2013). Based on the previous studies, the current study intended to identify the determinants of CSR practices within the supply chain in the following section.

CSR has been defined differently by researchers coming from the purely ethical, to the business case perspective (Arenas and Ayuso, 2016; Carroll, 1979; Carroll, 1991, Freeman and McVea, 2001; Peters, 2007). For this study we have used CSR as a strategic response to manage stakeholders for company-specific reasons, including mitigating stakeholder pressure and enhancing company reputation or accountability (Murillo- Luna et al., 2008; McWilliams and Siegel, 2001; Odziemkowska and Henisz, 2016; Yang and Rivers, 2009). From such a perspective, any CSR is based on the fundamental assumption that organizations are related to stakeholders, and largely dependent on them for resources and support for their own survival (Pfeffer and Salancik, 2003).

Since Freeman published his seminal work (1984), Stakeholder Management theory has been widely used in CSR research (Balabanis et al., 1998; Branco and Rodrigues, 2006; Haque and Azmat, 2015; Kytle and Ruggie, 2005; Melo and Garrido-Morgado, 2012; Milczewski, 2016; O'riordan and Fairbrass, 2008; Perrini et al., 2006; Strand, 2009,). Most of these researchers, however, assume dyadic relationships between stakeholders and business, and focus on how a group of stakeholders individually influence CSR practices (e.g., Kochan and Rubinstein, 2000; Mitchell et al., 1997; Savage et al., 1991). The fundamental argument behind this assumption is that an organization perceives its dependency towards stakeholders based on the three stakeholder attributes: power,

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legitimacy and urgency, as suggested by Mitchell et al. (1997). Organizations, therefore, may not provide equal attention to all stakeholders. This, however, ignores the fact that organizations do operate in a complex network of relationships, interact and share common resources among them, to influence CSR practices (Freeman and Evan, 1990; Frooman, 1999; Mahon et al., 2004; Neville and Menguc, 2006; Sirgy, 2002; Wood and Jones, 1995). Freeman and Evan (1990) study has suggested that a business organization is, itself, a part of complex stakeholder networks, where several stakeholders interact at several levels: among themselves, and with the organization through other stakeholders. This requires top-management to manage the stakeholder's network influence, rather than each of their single claims. Wood and Jones (1995) argued that managers should consider the interactions among stakeholders in evaluating an organization's behavior or responses in a particular environment. Following the same line of argument, Rowley (1997) focused mainly on social network theory explanations, and developed a theoretical framework to suggest that organizations will not respond to every individual stakeholder, but to the interaction of multiple influences from the entire stakeholder network, based on the density and centrality of the network. For example, densities among environmental, non-governmental organization groups, in particular, relating to climate change, would require relatively more attention if polluting organizations are to provide an adequate response. In addition, with his idea of 'centrality within the network' he argued that as an organization or stakeholder's relative centrality increases, it will gain more power to influence others by gaining increased access to others and increased ability to sanction or withhold access to in the network (Neville and Menguc, 2006).

Neville and Menguc (2006) developed theoretical propositions on stakeholder power to influence, based on stakeholder multiplicity (Oliver, 1991) and stakeholder salience (Mitchell et al., 1997). Oliver (1991, p.162) defines stakeholder multiplicity as, "the degree of multiple, conflicting, constituent expectations exerted on an organization''. This provides the view that stakeholders' influences and expectations are many, but conflicting, in nature. This view has been further extended by Neville and Menguc (2006). They argue that multiple expectations may not always be conflicting in nature but may also be in the form of complementary and cooperative claims. This means that different stakeholders may have similar and complementary claims on an organization that reinforce the claim of a relatively less powerful stakeholder, or make a claim more visible and strong (see also, Frooman, 1999). In addition, Aguilera et al. (2007) and Soule (2012) suggests that network relations among stakeholders provide opportunities to all stakeholders for sharing resources and ideas to form powerful tactics that increase their impact on organizations. This, in other words, opens the possibility for some stakeholders to function as mediators in the stakeholder-organizational relationship (Neville and Menguc, 2006; Odziemkowska and Henisz, 2016). Thus, we aim to examine the influence of multiple stakeholders and their mediating role to ensure CSR practices within Bangladeshi apparel industry. Following Table 2.2 listed previous researches in supply chain, particular social and environmental issues and determinants of CSR covered in previous supply chain research.

Table 2.3

Determinants of CSR practices within supply chain.

Author and Year	Term	Dimension
Mont and Leire (2009); Deegan and Islam (2014); Park-Poaps and Rees (2010); Griffis, Autry, Thornton, & Brik (2014); Baden et al. (2009); Ehrgott et al., (2013); Perry and Towers (2013)	Determinants of CSR	Media, Competitors, Buyers, Top Management, Government
Gullett et al. (2009); Carter and Jennings (2002); Carter (2005)	Determinants of CSR	Buyers Relationship Commitment, Buyer's Trust, Cooperation between buyer and suppliers; Purchasing social responsibility linked with Organizational Learning and supplier performance
Salam (2008); Aaronson & Reeves (2002); Tate, et al. (2010)	Determinants of CSR	Government Regulation; Institutional pressure or the pressure from the Government; Top Management Commitment
Blome and Paulraj (2013	TMC as Mediator	Top Management Commitment, Code of Conduct or Governs, Employee Focused Climate, Community focus Climate.

To summarize the above discussion in table 2.3, it is worth to combine important research findings and identify the major determinants to ensure CSR practices within the supply chains. Based on the literature review, the current study acknowledges that there are few stakeholders play significant contribution to ensure CSR practices within the supply chain. Based on the above discussion, researcher intended to identify the key determinants that influence CSR practices. Supply chain and management literatures

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examined mostly determinants and specific social and environmental issues related to supply chain (Salam, 2009; Carter, 2005, Carter and Jenning 2004).

The above table 2.2 demonstrate the major stakeholders in order to operationalize the stakeholder theory for this study. It is observed that there are number of determinants that influence CSR practices. However, Neville and Menguc (2006; p.380) by citing Rowley (1997), mentioned that in stakeholder relational studies, it is important to provide a context by "defining the network boundaries through (1) actor attributes, (2) type of relationship, and (3) type of issue or event" as the stakeholder-organizational relationship is idiosyncratic. Researcher therefore focused on three key stakeholders: buyers, media and government, which were found in the previous supply chain literature as most influential determinants within the supply chain (Ağan et al., 2014; Carter, 2000; Carter, 2004; Carter, 2005; Carter and Jennings, 2002; Ehrgott et al., 2011; Ehrgott et al., 2013; Eriksson and Svensson, 2015).

2.6.2 Buyers Pressure

It is observed that the responsibilities of the corporations are no longer limited within the shareholders or investors, but go beyond the economy. As a result, it can be perceived there is a difference between contemporary research and previous research on the buyer selection processes. Historically, corporations used to select their supplier based on different supplier characteristics, evaluation frameworks, and selection metrics which can

leverage the economic gain only (Hakansson and Wootz 2012; Ellram 1990) and number of studies proved that many companies are unwilling to compline codes (Egels-Zandén, 2007; Pearson & Seyfang, 2001; Scharrer, 2015). As a result, more contemporary research has increasingly assessed qualitative selection factors, such as post selection buyer-supplier relationship, suppliers fitness with customers' business strategies, and social responsibility (Bondy, Matten, & Moon, 2006; Griffis, Autry, Thornton, & Brik, 2014; Hughes, 2005). The above findings indicate that the buyer has substantial influence to ensure CSR practices in the supply chain.

Not only the buyer but also the expectation of the society has been changing. Society expects more from corporations, because there are several business organizations who have more power than governments in many parts of the world (Davis, 1973). Due to Globalization, a number of companies' annual budgets are more than the national budget of many countries. Multinational Companies (MNCs) can promote CSR practices within the SMEs through supply chain pressure (Baden et. al., 2009a). As it is observed, a good number of SMEs are closely connected with the multinational companies as part of their supply chain. According to the European Commission (2003), the total number of small and medium (SMEs) enterprises is even more than 99% of total business organizations in Europe. Another study observed that the supply chain pressure or the pressure from buyer is the most effective driver for environmental changes of the SMEs in Hong Kong (Studer et. al, 2008).

Moreover, a good number of studies (Baden et. al, 2009) which proved that buyer pressure or influences on CSR practices within the supply chains. One study which looked at SMEs in Denmark, reported that 60% of SMEs were asked to comply with requirements from their buyers and many of them (buyers) were asking about CSR issues (Jørgensen et. al., 2003). However, the question arises why the buyers are asking the suppliers to ensure social responsibility in the supply chains? A study has been made to identify the drivers that create pressure to the buyers to influence CSR practices within their supply chain (Ehrgott et. al., 2011). The article aimed to address the reasons behind the buyers' expected criteria in selecting international suppliers from the world's emerging economies. The researchers collect data from 244 U.S. and German based corporations and found that mid-level supply managers as internal stakeholders to play a major driving role for firms' to select socially responsible supplies.

Another study (Griffis et. al., 2014) has taken an initiative to identify the drivers that influence the buyers to select socially responsible suppliers. The researchers collected and compared the evidence from firms operating in three countries, namely; China, the United States, and the United Arab Emirates. The study employed partial least squares (PLS) structural equation model (SME) SEM to analyse the secondary data collected from socially responsible supplier selection (SRSS). They identified three key drivers of supply managers' ethical intentions and examined both their direct and indirect impacts on socially responsible supplier selection. These three drivers influence the buyer to pressure the supplier for a responsible supply chain; Employees' Ethical Orientation, Top Management's Ethical Behaviour, External Pressure to Behave Ethically.

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Over the last few decades companies are realizing the importance of social and environmental responsibility as a mean to ensure their success (Porter and Linde, 1995). Number of studies clearly demonstrated that the buyer corporations are now pressuring their supplier to ensure CSR practices through their own code of conduct or bench mark (Baden et. al., 2009; Björklund, 2010). As explained in early sections, the scholars have different opinions whether the large companies that located in developed countries should take responsibility for their supplier premises or not. Even-though there is debate among scholars, the most important question is whether their initiate enhance CSR practices within the supply chains or not. If the buyer influences the supplier to practices CSR which eventually enhance CSR practices within suppliers' premises than the MNCs had to consider the issue. None of the early research measure the buyer pressure from the developing county prospective. Moreover, large companies around the world are under pressure for their suppliers' social responsibility (Goering, 2012). On the contrary, other researchers disagreed with the social responsibility of global brands for their supply chain, and instead consider it as boundary less responsibilities for the corporation (Amaeshi et al., 2008). Though there is debate among the scholars about the responsibilities of buyers within the supply chain, early studies confirm that buyers are playing an important role within the supply chain through influencing the top management as well as the government (Baden et al., 2009a).

A study has been conducted by a Swedish researcher to develop a benchmark tool that can be applied to improve CSR in purchasing (Björklund, 2010). Based on early

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literature, the study developed the benchmark and then the author collected data from H&M and IKEA and assessed both companies using the benchmark. The author has done extensive literature review of socially responsible purchasing. The tool provides guidance for companies interested to know their strengths and weaknesses. It was expected that the study would inspire companies to discover new ideas to address CSR in purchasing, especially global purchasing. The limitation of this study is that the study is based on secondary data.

Based on the above discussion, the current study intended to bring better understanding about buyer pressure based on primary data from Bangladeshi executives. It is worth to look that survey based studies could find out the drivers that influence the buyers to select socially responsible buyers. In this study, buyer pressure does not mean only the stress to follow the code of conducts, but it is also consisting of number of activities. For example; Ehrgott et al. (2011) mentioned that buyer informed the suppliers' about their social standards before buying or the buyer show their preference about purchasing from companies with a strong social image. Sometime, buyer does not ask directly, rather they provide training for suppliers to practice CSR (Saini, 2010; Jiang, 2009). Other study only observed that sometime the buyers are continuously pressuring the suppliers to practice CSR (Modified from Salam, 2008). In short, buyer pressure consists of following items;

a) Setting standard for CSR practices

b) Show strong awareness about CSR issues

c) Purchase from socially responsible suppliers

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d) Asking / Providing training for CSR practices

e) Switch other company if suppliers fail to practice CSR

f) Continuously pressure for CSR

2.6.3 Government Policy

Government policy is another driver that influences CSR practices within the supply chain. However, there is a long debate among the scholars whether corporate social responsibility should be a voluntary work or the government should enforce the practices of CSR. According to the commission of European Communities (2001), CSR is a voluntary initiative. However, early study findings suggest that institutional pressure is a major driving force behind CSR practices (Tate, et al., 2010). Indeed, the first initiative towards CSR regulation has been taken by French (Christophe and Bebbington, 1992), which made it compulsory for all registered organizations to publish their reports. Later on a number countries including Denmark, United Kingdom, Malaysia and a few others made it compulsory for registered corporations to publish their social responsibility report. In Bangladesh, it is mandatory only for financial institution to publish CSR reports. However, other researchers considered it ill motivated to enforce corporations to practice CSR (Matten et. al., 2003). According to them it has to be a voluntary initiative as mentioned by the European Commission.

More and more research has shown that the government carries a lot of the responsibility in enhancing CSR practices and this research also presents the reasoning behind the

government's pressure in engaging corporations in social responsibility initiatives. Aaronson and Reeves (2002) conducted research on Europe and the United States to identify the level of acceptance amongst corporations of the government's role in promoting CSR. Their research demonstrates that there is greater acceptance among European companies and less in the United States. They consider that the difference exists in in the respective business cultures. European firms are more comfortable both working with government to improve social conditions and in a regulated environment than the American companies.

Another study has sought to identify the determinants that influence government to encourage corporations to practice CSR (Albareda et. al., 2008). The aim of the research was to understand the role of government in promoting CSR. The study advocated that as well as being stakeholders, governments have also been acting as drivers behind the CSR initiatives over the last decade. This paper focuses on the analysis of the strategies adopted by governments in order to promote CSR values and strategies. The research is based on the analysis of an explanatory framework and the research compares CSR initiatives and public policies in three European countries: Italy, Norway and the United Kingdom.

The preliminary results demonstrate that governments are incorporating a common statement and encouraging CSR practices. For governments, CSR implies the need to manage a complex set of relationships in order to develop a win–win situation between

business and social organizations. Finally, the study suggests that there are divergences within the countries based on their previous cultural and political framework, and their organizational structures. However, the culture, political framework and the organizational structures of the country are also highly linked with government policy on transparency. For example; today the world faces a complex set of ecological and social issues that need to be resolved and Government will not be able to solve these issues without proper policy based on their respective culture (Dubbink, 2003; Scherer et al., 2006; Weale, 1992; Yeager, 1991).

Furthermore, other study also observed that due to pressure from the local community, media and NGOs, occasionally governments have launched a number of 'soft' and 'hard' policies to promote CSR. Policies include awareness raising campaigns and capacity-building to incentive schemes, Tax reduction, legislation (e.g. CSR reporting) and so on (Albareda et al. 2007; Steurer 2010). Similarly, the government of Bangladesh introduced two new safety regulations for suppliers, known as The Accord on Fire and Building Safety in Bangladesh (Agreement, 2013) and the Bangladesh Worker Safety Initiative (Greenhouse, 2013). However, the question remains whether these regulations influence the suppliers' CSR practices in Bangladesh or not. Unfortunately, it is learnt from different sources that the implementation of regulation and law are weak in many developing countries like China, India, Bangladesh and so on. It is therefore interesting to investigate whether Government regulation influences the CSR practices or not in Bangladesh.

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Early studies on CSR practices within supply chain considered government pressure which refers to the strength with which a firm's home country government pushes firms to undertake greater efforts (Ehrgott et al. 2011). However, current study urge that the early study has their own contribution but limited to understand the influence of the government of developing countries where the suppliers' premises are located. Henceforth, this study examines the influence of developing countries government to ensure CSR practices within supply chain based on the data from Bangladeshi garments. To measure the government influence to ensure CSR, different researchers considered different items. For example, Ehrgott et al. (2013) measured *"Firms that expect regulators to set higher environmental standards in the future would tend to engage in supplier development"*, which eventually assist the buying firm to reduce risk. Ehrgott et al. (2013) also consider the prospective future tightening of regulation and so on. Based on the early research, current study considered following items;

a) Current status of government pressure to ensure CSR.

b) Prospective regulation for future

c) Regulation to improve CSR

d) Government is increasing social standard for suppliers

e) Government hold companies to ensure CSR.

2.6.4   Media Interest

Previous literature suggests that media interest can impact CSR and the media is gradually gaining importance as a driver of corporate social responsibility within the

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supply chain (Mont and Leire, 2009a). However, it is yet to be known whether media interest directly impacts the CSR of suppliers or not. Alternatively, an inter-relationship between media agenda setting and government policies to expose companies' social and environmental performance may better explain how media, with the mediation of government policy or top management commitment, impacts the CSR of suppliers. Islam and Deegan (2008); perhaps the only study in CSR literature of this kind, used qualitative methodology to understand role of media and NGOs together. Researcher argues that knowing the way determinants directly or indirectly effect CSR is important, for both enriching the theory such as legitimacy and relative importance of determinants to the MNCs' management and for managing their supply chain in socially responsible way. This is particularly important for the apparel industry, as the industry is under the scrutiny of wider stakeholders due to frequent unethical labour practices, human right violations and accidents often reported in this industry by the media (Rashidah & Faisal, 2015). So, there is a need to understand the role of the media in the supply chain and it is expected that the current study will reveal the direct and indirect relation of the media in ensuring CSR practices.

Park-Poaps and Rees (2010) proposed a framework to explain the CSR practices within supply chain. Authors considered different determinants which have significant roles in the apparel industry. The study identified the internal and external stakeholders' forces that influence socially responsible supply chain management. In order to ensure a socially responsible supply chain, the study proposed a model that suggests the determinants behind CSR practices within the supply chain. Based on the model four drivers are

important that influence the buyer to create pressure for the supplier to practice CSR; Consumers, Industry Peers, Regulations and Media. However, according the study, media is vital to ensure CSR practices within supply chain. Author also mentioned that the media's kept relationship with external partnership, rather than with internal direction to ensure socially responsible supply chain. As a result, it is increasing media attention to corporate social responsibility and corporate ethics, attached with its influence on consumers and public, may have caused corporations to be externally conscious, rather than committing to the concept of ethical sourcing and internal coordination.

At least over the last few decades, media has obtained huge attention among all group of stakeholders and the media is playing a powerful role especially within the business organizations. It has been observed media exposers bring out numerous incidents of sweatshop, victims and irresponsibility that took place in different industries all over the world. As a result, we have seen number of boycotts and anti-sweatshop campaigns which harmed the reputations of major apparel and shoe companies. Early studies reported a negative impact of public disclosure of labor conditions in the media directly influence on companies' stock prices and goodwill (Rock 2003; Sethi 2003). Other studies also reviled that media coverage assist to build the standards of corporations' voluntary social initiatives (Frenkel, 2001; Wilson, 2001). Current study considered following items to measure media interest within the Bangladeshi garments sectors.

        i)   Image as portrayed in the media is vital for organization

        ii)   Media exposure immediately influence on company

iii)   Media threat related worker treatment issues is important

2.6.5   Mediating role of Top Management Commitment

A study based on the empirical data observed the influence of top management commitment (TMC) on total quality management (Ahire & O'shaughnessy, 1998). Study took initiative number of vital questions related to top management commitment. One of the question is to understand whether top management's role different in firms that are producing low quality products versus those that are superior performers. Study concluded that firms with high top management commitment produce high quality products despite variations in individual constructs. Authors also mentioned that manufacturing plants which are characterized by low top management commitment could benefit more by themselves focusing on, and convincing the top management to support customer focus, empowerment, internal quality information usage, and supplier quality management. Later on, number of studies considered the value of TMC to ensure total quality management within different types of industries (Ahire & O 'shaughnessy, 1998; Chowdhury, Paul, & Das, 2007; Njie, Fon, & Awomodu, 2008).

Similarly, another study (Javed, 2015) observed that the management in quality management advocates about their top management approach, not just a narrow quality control nor only quality assurance function. Rather, the principles and practices of quality management may vary in firms and industries, however, there is common agreement as to

the importance of leadership by management through implementing quality management. The authors urge that the top management is mandatory to all strategies and action plans.

Not only the total quality management, top management plays direct contribution to internal capacity building including the preparation of training and educational material, guidelines and manual for the implementation of the decision. Number of early studies considered the value of top management to implement any decision in the organization level (Bernroider & Druckenthaner, 2007; Guimaraes & Gupta, 1988; Rodgers, Hunter, & Rogers, 1993). Literature review strongly suggested that the any kind of decision related to enhance the quality of management for example; CSR practices highly influenced by the top management commitment (Blome & Paulraj, 2013; Gupta, 2012; Mishra & Suar, 2010). As a result, it has been observed that different studies considered top management commitment as one of the most influential determinants promoting CSR practices within the supply chain (Carter, 2005b; Griffis, Autry, Thornton, & ben Brik, 2014; Salam, 2008).

Another study identified the drivers of CSR within the supply chain of 244 US and German based corporations taking the parent corporation's perspective (Ehrgott et. al., 2011). They found that role of management is the key driver of CSR activities in the supplier's premises. They suggest that mid-level management such as the supply manager at the parent corporation level should also manage the CSR of suppliers through selecting socially responsible suppliers from the supplier list. Another similar study (Carter and

Jennings, 2004) based on the data from US companies, authors concludes that top management leadership, people-oriented organizational culture, employee initiatives and customer pressure influence socially responsible purchases within the supply chain.

Management commitment is reflected within the ethical intentions, CSR strategy, support for CSR activities within and outside of the organization, avoidance of corruption and arrangement of training (Banerjee et al., 2003; Griffis et. al., 2014). To develop the supply responsible supply chain, the task for top management is to designate personnel in charge of social responsible person, either individuals or teams. Then the top management need to define social responsibility goals their company. Early studies considered the value of top management commitment to ensure social responsibility within the supply chain (Gupta & Hodges, 2012; Leire & Mont, 2010; Mishra & Suar, 2010).

If the top management decided to practice socially responsible manner, they can do it every sector of the organization, including the purchase or other important decision. Griffis et. al., (2014) suggested that managers' ethical intentions directly or indirectly impacts on selecting socially responsible suppliers. The value of top management is not only vital for large companies but it is also vital for small companies. Based on the data from Asian countries, Salam (2008) also considered that top management commitment is vital to ensure CSR practices in the supply chain. However, different studies consider diverse items to measure the top management commitment within the organization. Ahire

& O'shaughnessy (1998) considered following items are vital to understand the influence of top management commitment,

i) Top managements' view on particular issue

ii) Top managements' concern

iii) Performance evaluation and Allocate adequate resources

iv) Clear goal and discuss the issue

Based on the above discussion, researcher now take initiative to propose hypotheses for this study in the next section.

2.7 HYPOTHESES DEVELOPMENT

There are number of research works have taken the initiatives to identify the determinants of sustainable supply chain (Giunipero et. al., 2012). However, there is very little research initiatives to identify the determinant of CSR practices within the supply chain based on developing countries. Considering the research gap and the researcher intended to identify the determinants of CSR practices within the supply chain based on the primary data from Bangladeshi garment industry. Based on the literature review and the discussion on the theory of CSR, the current study considered media, buyers' pressure, and government policy influence CSR practices within the supply chain. Thus, the following hypotheses are developed. Therefore, the first objective of this study as following;

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H1: Aggregated determinants has a positive significant impact on CSR practices within the Bangladeshi garment sector.

2.7.1 Influence of Buyers' Pressure on CSR practices

Most previous researchers have demonstrated that buyers' interests influence CSR (Ellram, 1990; Goldsby and Stank, 2000; Griffis et al., 2014; Hakansson and Wootz, 2012; Rogers and Tibben- Lembke, 2001,). This literature agrees in arguing that corporations select their suppliers, based on different supplier characteristics, evaluation frameworks, and selection metrics, which can leverage economic gain. Research also suggests that corporations assess qualitative selection factors, such as the post-selection buyer-supplier relationship, the supplier fit with customers' business strategies, and social responsibility, in selecting suppliers (Griffis, Autry, Thornton, & Brik, 2014). Most importantly, it is suggested that buyers are now pressuring their supplier to ensure SSR practices through their buyer code of conduct or bench mark (Baden et al., 2009; Björklund, 2010). In addition, Baden et al. (2009) found that buyer pressure has significant influence on Small and Medium Size Enterprises' (SMEs') CSR practices within UK based supply chains.

Research demonstrated that corporation select the supplier based on different supplier characteristics, evaluation frameworks, and selection metrics which can leverage the economic gain (Hakansson and Wootz 2012; Ellram 1990). In this study, researcher

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consider buyer pressure as buyer's requirement similar with Salam (2008) research on purchasing from companies with a strong social image. Furthermore, this study also urges that it is necessary to train the suppliers to practice CSR through advice and case study (Saini, 2010). Hence our hypothesis is as below;

H2: Buyer Pressure has a positive significant impact on CSR practices within the Bangladeshi garment sector.

2.7.2 Influence of Media Interest on CSR practices

Most previous literature also suggests that media can influence CSR practices (Islam and Deegan, 2008; Mont and Leire, 2009; Park-Poaps and Rees, 2010; Walgrave et al., 2008). Islam and Deegan (2008a) studied the SSR of apparel suppliers in Bangladesh using qualitative methods: mainly collecting data through interviews. They argued that NGOs along with media influenced SSR of suppliers through setting agendas and focusing continuously on SSR. They found the media to be strong drivers of SSR. Mont and Leire (2009) also identified the media as major players behind socially responsible initiatives in supply chains. Park-Poaps and Rees (2010) suggested similar findings, with the media seeming to be the significant factor influencing SSR.

Literature review suggests Park-Poaps and Rees (2010) proposed a framework to explain the CSR practices within supply chain. By considering internal and external factors and also different factors which have significant roles in the apparel industry, the authors proposed a model that suggests the factors behind CSR practices within the supply chain.

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Based on the model four drivers are important that influence the buyer to create pressure for the supplier to practice CSR; Consumers, Industry Peers, Regulations and Media. However, according the study, media is vital to ensure CSR practices within supply chain. Additionally, the study recommended for further empirical study in different industry. Hence, current study took initiative to observe the influence of media on CSR practices within Bangladeshi garment industry. Thus, the researcher developed form following hypothesis:

H3: Media Interest has a positive significant impact on CSR practices within the Bangladeshi garment sector.

2.7.3 Influence of Government's Policy on CSR practices

Previous research identified government policy as another driver that influences CSR practices within the supply chain (Christophe and Bebbington, 1992). However, there is a long debate among the scholars whether corporate social responsibility should be a voluntary work or the government should enforce regulation to practice CSR (Matten et.al, 2003). Similarly, study finding suggests that the institutional pressure is a major driving force behind CSR practices (Tate, et al., 2010). While CSR is mostly seen as a voluntary initiative, previous research has also identified that government policy influences CSR practices (Christophe and Bebbington, 1992; Min and Galle, 1997; Tate et al., 2010). Indeed, the first initiative towards regulating socially responsible practices were taken by the French government, which made it compulsory for all registered

organizations to publish their CSR activities (Christophe and Bebbington, 1992). Later on, a number of countries, including Denmark, United Kingdom and Malaysia, made the reporting of CSR activities compulsory for registered corporations. Similarly, the governments of emerging economy countries also have launched a number of 'soft' and 'hard' policies to promote CSR practices (Albareda et al., 2007; Steurer, 2010). In Bangladesh, it is mandatory for financial institutions to publish their CSR activities (BangladeshBank, 2008). In Bangladesh, it is mandatory only for financial institution to publish CSR report. Moreover, the Government of Bangladesh has also introduced a number of soft polices to enhance CSR practices within the supply chain (Reaz, 2014). Policies includes awareness raising campaigns and capacity-building to incentive schemes, Tax Reduction, legislation (e.g. CSR reporting) and so on (Albareda et. al., 2007; Steurer 2010). It is therefore interesting to investigate whether Government regulations influence or not influence the CSR practices of the Bangladeshi garment industry. Henceforth, the researcher accordingly framed the hypothesis:

H4: Government Policy has a positive significant impact on CSR practices within the Bangladeshi garment sector.

2.7.4 Mediating Role of Top Management Commitment

Almost all stakeholder and CSR literature puts managers at the heart of maintaining relationships with other stakeholders (Banerjee et al., 2003; Liang et al., 2007; Neville and Menguc, 2006). Trent and Monczka (1994) contribute to the literature by identifying

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executive commitment as a critical factor for global sourcing (see also, Kusaba et al., 2011). This implies that top-management has the key role in the mediation process, diluting the influence of other stakeholders on the organization. This can be done directly by managing influential stakeholders such as buyers, or by joining the stakeholder network and collaborating with other key stakeholders such as government. Therefore, we assume only a mediating role of top management commitment between buyer pressure, media and government policy.

The extended model is the second stage of the conceptual model. Researcher has extended the basic model, based on stakeholder relational and network perspectives, and argue that stakeholders interact and even mediate within a complex network in influencing CSR practices (Neville and Menguc, 2006). In addition, research also suggests that some determinants of CSR can easily mediate the effects of other determinants (Carter, 2005; Cruz, 2013; McLaughlin and Mentor, 2014; Oelze et al., 2014; Perry et al., 2014). Carter (2005) argued that organizational learning mediated the influence of other determinants of social purchase. Bontis et al. (2007) found organizational reputation to be the mediator between other determinants and customer loyalty. Banerjee et al. (2003) suggested that organizational culture mediated between top-management leadership and corporate environmental performance. In a later study, Carter and Jennings (2004) also suggest that organizational culture plays a mediating role between top management leadership and socially responsible purchases. Jiang (2009) suggested that market governance and hierarchy/relational norms in corporate governance mediate between supply chains. All these studies are in agreement that one

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particular determinant can mediate or be mediated by others. Most of these researchers, however, did not provide quantitative evidence on how stakeholders interact, mediate among themselves and create network influence on CSR practices. Current study developed hypotheses based on the intersections and mediation between key stakeholders and the top-management of suppliers.

Literature on buyer pressure and CSR suggests that buyer interest can affect management commitment to CSR significantly (Griffis et al., 2014). It is also suggested that buyer pressure brings changes in government policies, and also influences other stakeholders' decisions (Ellram, 1990; Håkansson and Wootz, 2012; Rogers and Tibben- Lembke, 2001). Islam and Deegan, (2008b) have produced evidence on how buyer interest mediates the influence of media on CSR. They concluded that media-agenda theory works to influence CSR by considering buyer and other stakeholder reactions or responses to the agendas set by the media. This study assumed a mediating role for buyers in influencing CSR practices. Maloni and Brown (2006) mentioned that CSR centers on the idea that a corporation may be held socially and ethically accountable by an expansive array of stakeholders. They found that customers (buyers for this research), government, media and also employees (TMC) individually influence CSR. Therefore, current study assumed an interactive relationship between buyer pressure, top management commitment and government policy, and a mediating role for top management. Henceforth, researcher hypothesis as below;

H5: TMC has a significant mediating role between buyer pressure and CSR

practices in the Bangladeshi garment sector.

Literature suggests that media interest, government policies, buyer pressure and top management attitudes all have complex interactive relationships that can affect CSR (Banerjee et al., 2003; Ehrgott et al., 2011; Eltantawy et al., 2009; Melo and Garrido-Morgado, 2012). For example, media interest can largely interact with other stakeholders and influence them to further influence an organization by exposing its negative issues, incidents or events (Deephouse, 2000; Islam and Deegan, 2008; Petkova et al., 2013). Moreover, research suggests that constant media focus on issues can draw the attention of other stakeholders, and induce government and buyers to change or form new policies in regards to CSR (Aharonson and Bort, 2015; Deephouse, 2000; Petkova et al., 2013; Pollock and Rindova, 2003; Rights and Human, 2014). Aharonson and Bort, (2015) suggest that media- "influences decision makers by identifying the topics, issues, activities, and events that are perceived as notable and salient". Media-agenda theory also suggests that media can set agendas and get attention from global stakeholders, buyers and civil society that intensify the influence on top-managers' decisions with regards to CSR activities (Walgrave et al., 2008). However, no evidence is found supporting the way media act as a mediator between other stakeholders and CSR. Therefore, current study assumed an interactive relationship between media, buyer pressure, government policy and top management commitment, where TMC play mediating role. Thus, the hypothesis is as following;

H6: TMC has a significant mediating role between media interest and CSR

practices in the Bangladeshi garment sector.

It is suggested that government policy can affect management commitment directly and indirectly (Kim and Mauborgne, 1993) and, thus, eventually influences the supplier's CSR practices in their premises. However, no evidence could be found for the direct or indirect impact of government policy on either buyer policy towards CSR, or on media in setting CSR agendas. Literature on government mediation of other stakeholders' influence broadly suggests that the state or government is important predominantly in "enforcing the law" and, thus, can mediate stakeholder decision-making through regulation (de Oliveira, 2008). Another study observed that government mandates control wages or working conditions, media advertising conditions, or employee benefits (Powell and Zwolinski, 2012). Therefore, we assume an interactive relationship between government policy and top management commitment, and a mediating role for TMC between government policy and CSR practices. The research then proposed following hypothesis;

H7: TMC has a significant mediating role between government policy and CSR practices in the Bangladeshi garment sector.

2.8 THEORETICAL FRAMEWORK FOR THIS STUDY

The main objective of this study is to examining the determinants of CSR practices and to evaluate the direct and indirect relation among the determinants within Bangladeshi

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garment sector. In order discover the determinants behind CSR in Bangladeshi garments sector, this study advocates mainly four drivers; media, buyer pressure, government policy and top management commitment. Simultaneously, the researcher also evaluates top management commitment as mediating variable to ensure CSR practices within the supply chain. In the following section, researcher presents the hypotheses of this study based on the theoretical framework proposed by the researcher.
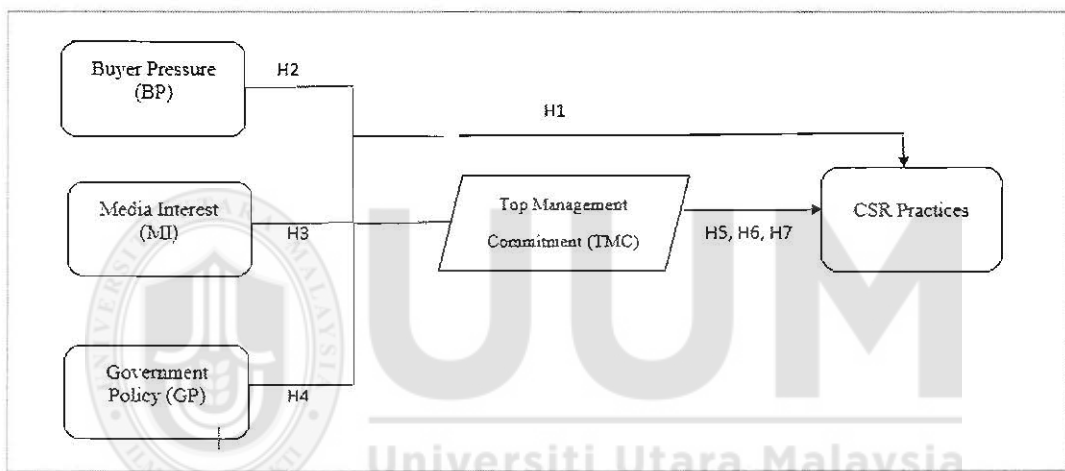
Figure 2.4
The Proposed model with conceptual Framework

The above figure 2.5 expresses more detailed phenomena of this study. After incorporating the inter-relationships among the determinants and the mediation role of determinates, the conceptual model becomes a complex one compare to the very simple model drawn from the previous literatures. The researcher believes that this framework will able to capture more accurately the way determinates determine CSR practices within garment sector in Bangladesh.

2.9 CHAPTER SUMMARY

This chapter has different sections to demonstrate the current phenomenon of research on CSR practices within the supply chain in order to understand CSR practices within Bangladeshi garment sector. At the beginning of the chapter researcher mentioned about the Bangladesh as study area. In the next section, researcher present the discussion on concept of CSR which eventually assist the researcher to develop the working definition of this study, followed by the discussion on CSR practices and CSR theories related to this study, which assist the researcher to identify the determinants of CSR. Eventually, the researcher developed the hypotheses for this study as well as the theoretical framework for this study.
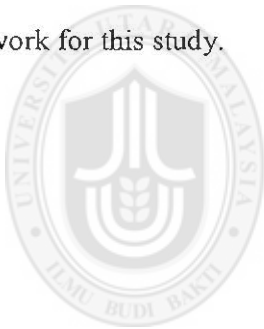
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

In the most challenging business world, corporate social responsibility (CSR) may emerge as one of the preferred strategies of businesses, because the figures of conscious customers are dramatically escalating (Wigley, 2008). The objective of this study is to understand the determinants that influence CSR practices within supply chain of Bangladeshi apparel industry. To achieve the research objective, researcher designed the research methodology prescript by (Sekaran & Bougie, 2013).

This chapter can be divided into two main sections. The first part specifically addresses research design which includes; research approach, data collection, sampling processes, survey tools, research Instrument, pilot tests coved validity reliability testing, and administration of fieldwork. The second part is data screening, which consists covered six things, namely; data filtering (raw data is carried out preliminary data screening to identify and correct the potential errors prior to analyzing), factor analysis, outlier data analysis, multivariate statistical assumptions, multicollinearity and singularity, conversion action or data transformation and analysis techniques.

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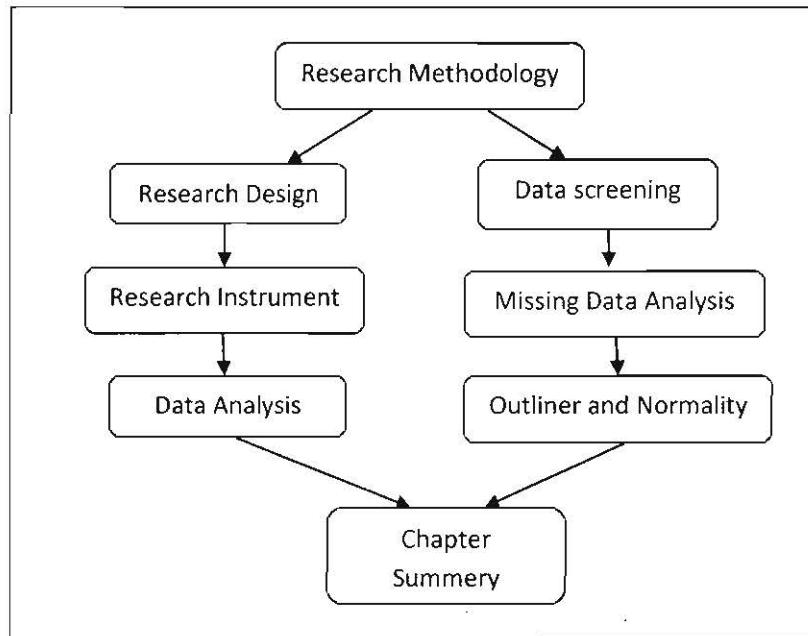
Figure 3.1
Structure of Chapter Three

As mentioned earlier, the main focus of this study intends to examine the reason behind CSR practices or to identify the determinants that influence CSR practices within Bangladeshi garment supply chain. This study will examine whether top management commitment mediating between factors that influence CSR practices and other determinants. In order to achieve the research objective, the researcher need to develop the research methodology correctly (Kervin, 1992; Sekaran, 2006; Zikmund et al., 2000).

3.2 RESEARCH DESIGN

Research design is an important part of any study (Salant and Dillman, 1994; Zikmund et al., 2000). Hence, it is essential to design carefully in order to avoid any kinds of future challenges which can jeopardize the enter research objective. Considering the importance of research design, the researcher presents elaborately in this section which covered research approach, research method, sampling method, sample frame and sampling size.

3.2.1 Research Approach

Research approach reflects the foundation of adjusting a research technique in order to achieve the research objectives. Hence, it is indispensable to know and adopt correct research approach which would be suitable for the particular research. There are basically two distinct and opposing research approaches; inductive research approach and deductive research approach (Gray, 2013). Though these approaches are very unlike, but persist equally vital in different ways of theory expansion and knowledge construction (Graziano and Raulin, 1993). The deductive approach allows the researcher to inaugurate a range of hypotheses by using theory and eventually it confirms or rejects those hypotheses to verify the research phenomena. Gray (2004) also stated that the deduction initiates with a more common to the more precise where conclusions are drawn logically from the existing facts. Deductive approach is suitable for quantitative data, whereas the other approach, which is inductive approach, usually deals with qualitative data (Finn et. al., 2000). However, in deductive research approach, development of theories and/or hypotheses is empirically tested through observation (Lancaster, 2005). Adding to this,

Lancaster (2005) described that the deductive research approach is particularly appropriate to apply researches where researchers form a hypothesis and then statistical tests to verify the result. On the other hand, inductive approach completely reverses from the deductive approach wherein researchers initially observed something in details and then move towards a more abstract generalizations and ideas.

From the above discussion, it is clear that the main difference between inductive and deductive research approach is founded on the theory development based on category of the data. The deductive research approach is concerned with testing existing theory through quantitative data whereas the inductive research approach is to generate the new theory from the qualitative data. Hence, we can elucidate by saying that the inductive researches are commonly associated with qualitative research on the contrary the deductive research generally associate with quantitative research. Since the current study aims to determine the factor or the determine CSR practices based on the survey data collected from garments executives. Hence, the study needs to consider the deductive approach.

3.2.2 Research Method

There are different form of research based on the method, these are; case study, experimental, casual-comparative, historical, ethnography, developmental, grounded theory, correlational, and action methodologies (Ellis and Levy, 2009). However, the major types of research can be categories into two, these are; qualitative research and quantitative research. Qualitative is mainly exploratory research which is the technique to

gain the thoughtful fundamental opinions, reasons, and drives. It offers the understandings of the problem and assists to generate ideas or hypotheses for a prospective quantitative research. For qualitative data collection, common methods comprise focus groups discussions, one to one interviews, and observations. Usually the sample size is small for qualitative research and the researcher selects the respondents to fulfil a given quota. However, there are certain limitations with interview methods which are challenging to avoid. First and for most the interview could be biased by the interviewer. It is possible that the Interviewers may be influenced by a respondent's gender, race, or personality (Milczewski, 2016). Another form of research is quantitative research based on survey method. In survey method, the researches have to collect information to describe, compare, or explain knowledge, attitudes, and behaviours. Descriptive answers from the survey can be quantified through percentages or averages or results, which eventually can understand easily (Leedy and Ormrod, 2005). Current study employed quantitative research method to understand the CSR practices within supply chain of Bangladeshi garment sector.

3.2.3   Sampling Method

There are basically two different sampling methods based on the population; probability and non-probability sampling method (Pallant, 2010). As Kothari (2004) indicated, probability sampling typically refers the random sampling, whereas non-probability sampling signifies the non-random sampling. From the core definition, probability sampling considers every item of the atmosphere is given an equal chance of the study

(Singh, 2006), and is considered as a proper and suitable method for large scale research concerned with representativeness (Lucas, 2013). On the other hand, in the non-probability sampling, the researcher selects items conveniently (De Vaus, 1995; Kothari, 2004). While non-probability sampling is more appropriate when researcher unable to obtain the responds from the target population. Under the non-probable, the widespread techniques is purposive sampling, which is more appropriate when the respondents has expertise knowledge about particular field of knowledge (Marshall, 1996; Small, 2009; Lucas, 2013).

3.2.4 Sample Frame

It is difficult to conduct research in Bangladesh because there the researcher unable to obtain correct list of garments in Bangladesh and there is no such data available. However, the researcher manages to get two sources to obtain the list of garments in Bangladesh, namely; Bangladesh Garment Manufacturers and Exporters Association (BGMEA) and Accord on Fire and Building Safety in Bangladesh. Unfortunately, ACCORD does not provide a complete list of the garments in Bangladesh. Having this reality, researcher selected the list provided by BGMEA that indicates the total number of garment is 4364 in Bangladesh. Based on the available address, the researcher confirmed that most of the companies are located in Dhaka, Gazipur and Narayanganj (See Apeendix D). Hence, the researcher decided to collected data only form these three districts using simple random sampling. At the first phrase, researcher created the random number using computer, known as simple random number (See Appendix C). Then,

researcher tried to communicate with the companies via email address provided by BGMEA. Sending email was a long process and it has been observed some of the email address are event not correct. Unfortunately, not a single company responded to the email. Henceforth, the researcher had to change technique from simple random sampling to purposive sampling technique. The purposive sampling is most effective if someone need to study certain cultural domain with knowledgeable experts within. Purposive sampling technique is a type of non-probability sampling that may be used with both qualitative and quantitative research techniques (Tongco, 2007). Purposive sampling can be described as a random selection of sampling units within the segment of the population with the most information (Guarte, 2006). Henceforth, this study intended to use purposive sampling.

3.2.5 Sampling Size

Sample size is an important issue that plays a crucial role in obtaining stable, meaningful estimations and interpretations of results (Hair et al., 2010). Fundamentally, determining the sample size depends on many aspects such as population size, time and cost, analysing suitability and so on. As this research used Partial Least Squares (PLS) software to employ Structural Equation Modelling (SEM), therefore, the question of sample size adequacy remained as a prime concern in the application of SEM software program. Regarding this, Hoelter (1983) stated that a proper sample size indicates whether this is adequate to estimate the parameters among the latent variables. Besides, it determines model fit for the specific theoretical relationships (Hoelter, 1983). Despite

these calculations to estimate the adequate sample size for a study, Anderson and Gerbing (1988) have recommended that, for SEM, the minimum satisfactory sample size should be 100 to 150. Besides, Pallant (2010) has suggested that the overall sample size should be minimum 150. On the other hand, Barrett (2007) mentioned that, for SEM analysis, sample size should be greater than 200.

According to Pallant (2010), the basic difference between small samples and large samples are that the correlation coefficients among the variables in small sample sizes are less reliable compared to large sample sizes. Usually, experienced researchers regard 100 respondents as the minimum sample size when the population is large (Alreck and Settle, 1985), but a sample of 200 is required to give parameter estimates with any degree of confidence (Gerbing and Anderson, 1993). Hoe (2008) also stated, a sample size of 200 possesses and provides enough statistical power for data analysis. Whereas, Nevitt and Hancock (2004) had tried to accommodate smaller sample sizes in SEM techniques and concluded that, larger sample size is needed as standard errors give inaccurate results when the sample size is small. Supporting this, Kline (2011) mentioned that larger sample sizes are needed as multiple observed indicator variables used to define latent variables. Furthermore, early research urged that if the sample size becomes too large like exceeding 400, the SEM statistical analysis becomes too sensitive, making goodness-of-fit measures show poor fit (Hair et al., 2010). Moreover, this study employed partial least square (PLS 3), the small of sample can be measured through bootstrapping technique unique for PLS based SEM (Tenenhaus et al., 2005; Preacher and Hayes, 2008; Hsu and Hu, 2014).

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Adding this, Singh (2006) claimed that, no precise guidelines regarding the sample size has been stipulated as rule of thumb. If the observation/parameter ratio is less than 5:1, the statistical strength of the results may be in doubt (Baumgartner and Homburg, 1996). However, there are number of study that considered 5:1 as adequate (Bentler and Chou, 1987; Pallant, 2010; Tabachnick and Fidell, 2007). Hair et al. (2017) says, a minimum recommended level is ten observations for each arrow in the theoretical framework are required. For the study, the total number of arrow is seven (see figure 2.6). Hence, this study needs only seventy ($7 \times 10 = 70$) garments to reply the questionnaire. According to Bangladesh Garment Manufacturing Export Association (BGMEA), there are 4364 garment factories in Bangladesh that involved with exporting textile around the world (BGMEA, 2018). Having this figure, the computer generated sample size is 94 for simple random sampling (see appendix C). Hence, the research need to collect at 94 responds for this study. Previous studies observed low responds rate, for example; Reed et al. (2002) at 7%, Gilgeous and Gilgeous (2001) at 15.4%, and Chuah et al., (2017) at 26% only. Considering the low level of respondent rate research decided to distribute 200 questionnaires with the help of research assistants.

3.2.6 Unit of Analysis

The unit of analysis is Garment Company. Considering the poor response rate in literature, the researcher decided to approach two hundred garments companies. Then the researcher created a google survey link to get response from the executives of different garment companies. Researcher then send the link to the companies using their email

address available in BGMEA webpage. The ascendancy of email communication was unfortunate no reply. Then the researcher got handful number which eventually leads or primes to communicate with the companies directly. As mentioned before there is no complete list for the garments in Bangladesh and their correct location. Only available information is the list developed by Bangladesh Garment Manufacturers and Exporters Association (BGMEA), where it has been mentioned that total number of garments is 4364. Researcher unable to confirm the correct location of all the garments. Hence, researcher decided to collect the data from three major cities districts where most of the garments are located; Dhaka, Gazipur and Narayangong districts (Appendix E).

To collect the data properly, the researcher decided to appoint five research assistants to collect the response from target respondents (see Appendix D: Example of Appointment Letter). Before, sending any researcher assistant to collect data or to communicate with the respondents, researcher explained the questionnaire to the research assistants in order to avoid ambiguity related to the technical term of the questionnaire. With the help of five research assistants, researcher distributed 200 questionnaires. Finally, researcher got 120 responds from 120 garments located in three major three districts of Bangladesh. Followed by the example from previous studies, all the respondents are manager or above manager position holding in their respective organization (Mabert, et. al., 2003; Stank, et. al. 1999).

3.3 RESEARCH INSTRUMENT

This study developed an instrument, which is a structured questionnaire for quantitative part of the research. To meet the objective, the variables need to be defined and measured. Designing a questionnaire requires artistic as well as scientific skills and experience (Malhotra, 2008; Bagozzi, 1994; Bagozzi and Phillips, 1982). Singh (2006) defined "a questionnaire is a form which is prepared and distributed for the purpose of securing responses". Besides, Barr et al. (1953) delineated that, "a questionnaire is a systematic compilation of questions that are submitted to a sample of the population from which information is desired."

Early study mentioned that the questionnaire can be various types such as open-ended and close-ended questions (Kothari, 2004). Open-ended questions are those where respondents are free to answer anything, while respondents need to choose from some pre-selected answers in close-ended questions. As mentioned before, the main objective of this study is to conduct a survey on CSR practices with the Bangladeshi apparel industry based on quantitative data. To achieve the objective, the researcher developed a close and open ended questionnaire for quantitative part of the study which contains three sections. The section A and B contains question to articulate the employee's personal details and the company details. Finally, Section C was allocated for the scale type questions using the Likert scale to measure the variables for the sake of meeting the research objectives. Table 3.1 visualize the entire phenomenon of the questionnaire through presenting the layout.

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Table 3.1
Description of the questionnaire's layout

Name of the Section	Description	Number of Questions	Related Section
Personal Information	In this section, the respondents had to articulated their personal information, like education, position and so on	7	A
Company Information	In this section, the respondents were asked about their company, which included year of registration, type of business and so on	6	B
Experiential Information	This is the most important section related to research objectives, where the respondents had express about their personal observation about the company they are working	39	C

** Survey questionnaire is enclosed in Appendix A

According to Neuman (2007), in large-scale surveys, it is suggested that the use of closed-ended questions is better as it makes data collection much easier and quicker for both respondents and researchers. Thus, to fulfil the purpose of this study, the researcher selected closed-ended questions for section C. With all these circumstances, Chen and Paulraj (2004) have suggested much clearer process for developing the instrument with a number of steps which present clearly the sets needs to consider while developing the question for an empirical research study.

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Below figure 3.2 adopted from Chen and Paulraj (2004), it is realized that the researcher needs to present the literature to develop the questionnaire, then validate the questionnaire and conduct pilot study for finalizing the instrument. So, in the next section, this study presents the necessary steps.
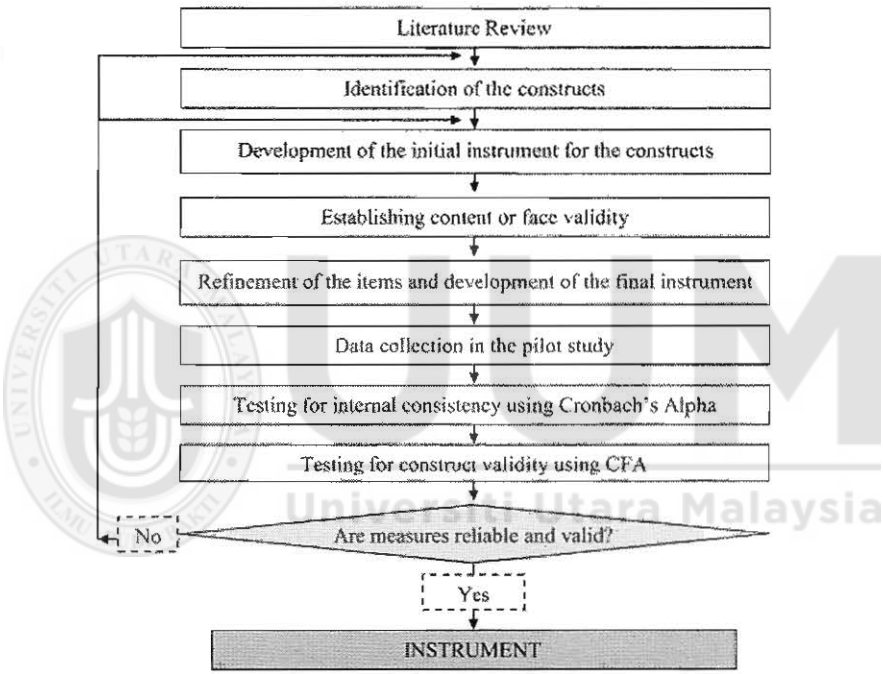
Figure 3.2
Instrument Development Process

Hair et al. (2010) mentioned that it is essential to understand the different types of measurement scales in order to avoid the incorrect use of metric and non-metric data. Early research advocate that the measurable instruments can be nominal, ordinal, interval and ratio scale (Singh, 2006). So for this study, the researcher used nominal data for

section A and B, whereas the ordinal scale questions used for Section-C. The most popular measurement scale is the Likert scale and which has been commonly used to indicates whether a person agree or disagree with a certain idea. Oppenheim (1992) mentioned that Likert scale data coding and categorizing is easier and manageable. The common ranges for Likert scale data is between 5 to 9-point scales. De Vaus (1995) believed that 5-point Likert scale offers adequate choices to the respondents to answer. However, Gray (2004) considered 7-point Likert scale because it gives more variance than a 5-point scale. However, statistical tools are mostly produce same results for both 5 and/or 7-point scale and so a researcher can use 5 or 7 to collect data (Colman et al, 1997; Dawes, 2008). Hence, the current study adopted 7-point Likert scale to develop the questionnaire, where it ranging from 'strongly disagree' to 'strongly agree' that are also used by other research on supply chain (Koufteros and Marcoulides, 2006).

3.3.2 Pre-Test and Item Modification

The adopted framework of Chen and Paulraj (2004) indicates that the pilot study is important for finalizing the research instrument. Since the survey required cost and time, it essential to conduct a pilot study in order to avoid the limitations of the questionnaires prior to the main survey. Pilot test also assists the researcher to identify the unreliable questions which can be skipped at this stage (Gillham, 2000). Gray (2004) noted that research instruments can be modified if certain questions appear to be ineffective. However, it difficult to modify questionnaires, particularly, if used for large surveys. So, "it is therefore essential that they are accurate, unambiguous and simple to complete".

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Oppenheim (1992) mentioned that, pilot testing might highlight some novel idea or difficulties that would require consideration and inclusion in the questionnaire in order to obtain the research objectives. Considering the importance, the current study conducts a pilot test with a sample of 20 executives of garments factors located in Bangladesh. To ensure the reliability of the questionnaire, researcher presented the result in table 3.2 in the next section. After the pilot test, researcher made few changes in order to avoid the ambiguity, other than that the whole questionnaire remain as it is.

3.3.3 Reliability of the Questionnaire

Reliability is a statistical instrument that has been used over the time to measure the extent of consistency (Gray, 2004). Creswell, et. al. (2003) also mentioned that an instrument is said to be reliable if it offers the same or similar result in different applications. Another scholar described that an instruments are considered reliable only if it offers same or similar results over time (Sekaran, 2000), especially when the same thing is measured with the same instrument. Among the various measures, Cronbach alpha (α) is widely used to ascertain the reliability of an instrument. The correlation coefficient indicates the homogeneity to measure the construct with values between 0 and 1 (Pallant, 2010). Alongside, ranging from 0 to 1, a Cronbach alpha value of 0.6 or above is considered as reliable in measuring the internal consistency of an instrument (Nunnaly, 1978). However, the threshold is 0.7 value for Cronbach alpha and well accepted. To ensure the quality of the current study, the researcher shown high priority for the

reliability concern during designing the final questionnaire. Below table 3.2 shows the result from reliability test;

Table 3.2
Reliability Statistics of the Pilot Study

Variable	Cronbach's Alpha	N of Items
Buyer Pressure	.763	6
Media Interest	.587	4
Government Policy	.773	7
Top Management Commitment	.958	5
Corporate Social Responsibility	.844	17
Overall	.828	39

** Complete result from pilot test is enclosed in Appendix B

The result indicates Cronbach's alpha values of all variables are above the threshold point of 0.70, except one variable which is media. However, overall Cronbach's alpha value is .828 indicating the reliability of questionnaire, thereby confirming the adequate internal consistency of measurement instruments of the study variables. Early study also mentioned that Alpha value 0.60 is an acceptable value in an exploratory study (Sekaran, 2003; Garson, 2007), since the media interest show .587, which is very close to 0.6, the researcher decided to keep this variable for survey.

3.3.4   Validity of the Measurement Scale

The validity is a test that measures the degree to which a scale or an instrument measures the intended construct (Bollen, 1989; Kothari, 2004). Creswell, et. al. (2003) mentioned clearly that the validity refers a clarification which is meaningful and justifiable about a sample or population. Finn et al. (2000) discussed the difference between internal and external validity, where the internal validity deals with the cause and effect and conclusions are made on its basis. Whereas, the external validity refers to the generalize ability of the findings that can be used to understand the same phenomenon in a different setting (Finn et al., 2000).

The three main features of the validity of the content are (i) subjective consent that the scale used to describe the exact measurements of what should be measured, (ii) the content, whether it can be determined by numerical analysis and (iii) how the items are related and presented. According to Hair (2006) factor analysis can also be used to measure construct validity. However, researcher found that factor analysis was strongly influenced by the number of samples as mentioned by the early researchers (Blaikie, 2003; Tabachnick and Fidell, 1996). Therefore, in this study, factor analysis is done on the actual questionnaires. However, in order to establish the validity of the content of the research instrument, it was built on the basis of deep literature research and assessment by academics as suggested (Terziovski and Samson, 1999; Cooper and Davis, 2000; Sekaran and Bougie, 2009).

In order to conduct validity test, this study took help from three prominent academicians in the field of business and management along with the direct supervision by the two supervisors. The researcher sent them the soft copy of the questionnaire and requested their opinion on the questionnaire. Since, most of the questions of the questionnaire are adopted from early studies, insignificant correction mentioned by the experts (see appendix E). Below table 3.3 shows the details about the expert and their comments to improvement.

Table 3.3
Personal Details about the experts and scholars

Sl. No	Position (Status Respondent)	Institution	Comment on Section
1	Professor	Asian University, Bangladesh	Cover Letter and Section C
2	Assistant Professor	Universiti Utara Malaysia, Kedah, Malaysia	Cover Letter, Section B and Section C
3	Assistant Professor	Auckland University of Technology, New Zealand	Section C

Due consideration has been made based on the suggestions from the scholars. Table 4.4 demonstrations the comments and suggestions made by the experts and scholars. As well as the improvement carried out to address the issues related to the questionnaire are presented in the table 3.4.

Table 3.4

Experts' comments or suggestions for the improvement

Sl. No	Comments or suggestions	Section
1	Cover Letter: The letter to garments must need to focus on the purpose of the study clearly.	Suggestion has been taken into action
2	Part A: No need "Marital status"	Marital Status has been deleted
3	Part A: Explain the meaning of experience in the questionnaire	The researcher changed the "Experience" to "Experience with this company"
4	Part A: Please add "Experience with this company"	Suggestion has been taken into consideration
5	Part A: Please consider Designation and Department of the respondents	Updated questionnaire contains the Designation and Dept.
6	Part B: Types of business part, Packing is not supply chain, so you can delete.	Suggestion has been accepted
7	Part B: Question 6, do you think the responds will understand this question?	The respondents surely understands the question, because they are practicing it almost every day.
8	Dimension of CSR are not clearly explaining the questionnaire	CSR dimension has been adopted from Carter & Jennings (2004)
9	Part C: Please write the full sentence for all questions all CSR dimensions	The suggestion has been considered and improvement has been made.

10	Part C: Some questions are very direction, try to modify the sentences	Corrective action has been taken into consideration
11	Part C: In order to understand the questionnaire properly, please add the scale for each question.	Scale were added based on the suggestion by the scholar
12	Part C: You need to guide the respondents what the scales mean	A scale with the value has been added
13	It is good if you can add below what Part C is all about	The researcher added a sentence to explain the Part C (Please tick/circle/indicate how much do you agree to the following statements by choosing the appropriate number based on the scale)
14	Arrange the margin correctly for the whole questionnaire.	Suggestion has been taken into execution.

3.3.5 Instrumentation of Measurement Items

The items in the survey questionnaire were selected from the literature review of this study, while the researcher considered the suggestion of the academicians and evidence from the pilot test. Based on these foundations, survey scales for Corporate Social Responsibility (CSR), Media Interest (MI), Buyer Pressure (BP), Government Policy (GP) and Top Management Commitment (TMC) were identified. A total of twenty (20)

items were developed to measure the CSR practices in supply chain. Table 3.5 lists the measurement items used for the study. The instrument has been developed based on the early literature review. For example, to measure corporate social responsibility (CSR), current study follows Carter and Jennings (2004) research work, which was also adopted by Salam (2008). Similarly, to measure the buyer pressure, this study adopted the measurement items from early study conducted by Ehrgott, et. al., (2013).

Table 3.5
The Instrumentation of Measurement Items

Corporate Social Responsibility	
Environment	
Currently, our all function…. use a life-cycle analysis to evaluate the environmental friendliness of products and packaging Diversity	
… participate in the design of products for disassembly	
… ask suppliers to commit to waste reduction goals	
… participate in the design of products for recycling or reuse	All the items were taken from Carter & Jennings (2004); Salam, (2008)
… reduce packaging material("E5")	
… purchase recycled packaging (E5)	
… purchase packaging that is of lighter weight (E5)	
Diversity	
Currently, our all functions: … purchase from minority/women-owned business enterprise (MWBE) suppliers	
… have formal MWBE supplier purchase program	
Human Right	
Currently, our all functions: … visit suppliers' plants to ensure that they are not using sweatshop labor	

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... ensure that suppliers comply with child labor laws

… ask suppliers to pay a "living wage" greater than a country's or region's minimum wage

Philanthropy

Currently, our purchasing function: … volunteer at local charities

… donate to philanthropic organizations

… help to increase the performance of suppliers in the local community

Safety

Currently, our purchasing function: … ensures that suppliers' locations are operated in a safe manner

…ensures the safe, incoming movement of product to our facilities ethics

Buyer Pressure	Our buyer set high CSR standards in their buying decision Our buyer show strong awareness about CSR issues Our buyer prefer purchasing from companies with a strong social image Our buyer inform the suppliers' about their social standards before buying Our buyer are likely to switch to our competitors if we do not engage with social work Our buyers are continuously pressuring us to practice CSR	All the items were taken from Ehrgott, et. al., (2013)
Government Policy	Government /legal regulation in our industry …is lobbied by activist groups to increase environmental standards. …is likely to increase pressure if our industry does not improve socially by itself … actively pushes for social improvement … is expected to increase pressure to improve social work in the coming years	All the items were taken from Ehrgott, et. al., (2011)

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…is lobbied by activist groups to increase social standards

…currently sets strict social standards

…currently holds my company responsible for the social impact of our suppliers

Media Exposure	Our firm's image as portrayed in the media is one of our primary concerns	
	The media is interested in whether companies ensure fair labor in their production sites.	All the items were taken from Park-Poaps & Rees, (2010)
	Media exposure related to labor conditions at our production sites immediately affects our firm's production/sourcing strategies	
	The threat of negative media exposure is the major reason why our firm is concerned about worker treatment issues	
Top Management Commitment	Top-level managers view CSR as being more important than cost.	All the items were taken from Ahire & O'shaughnessy, (1998)
	Top-level managers view CSR as being more important than meeting production schedules.	
	Our performance evaluation by the top-level management depends heavily on CSR practices.	
	Top-level managers allocate adequate resources toward efforts to improve CSR practices.	
	We have clear CSR goals identified by top-level managers	

** All the items either adopted or developed from precedent literatures met the threshold point of 0.07 Cronbach's alpha value.

3.4 DATA ANALYSIS

The empirical model that has be employed in this study mainly focus on CSR practices with the supply chain in Bangladeshi Garments corporations. The model determined the drivers that influence suppliers' CSR practices, which act as latent endogenous variable

(i.e. dependent variable). In this model, Media Interest (MI) and Buyer Pressure (BP) act as the latent exogenous (i.e. independent variable) influence CSR practices directly. At the same time, Top Management Commitment (TMC) has mediating effect between latent endogenous variable and latent exogenous variable. This study will employ structural equation model (SEM) to explain the complex relation among different determinants.

3.2.2   Justification of Structural Equation Model

Structural equation modelling (SEM) is a popular statistical methods designed to test a conceptual or theoretical model. SEM program designed to estimate models that contain both continuous latent constructs and endogenous categorical variables. So it is easy to understand that SEMs can be used the relation between dependent and independent as well as between the independents (Zulhamri et. al., 2010). The SEM method includes few statistical techniques, which include confirmatory factor analysis, latent growth and path analysis. The term "structural equation model" most commonly refers to a combination of two things: a "measurement model" that defines latent variable using one or more observed variables, and a "structural regression model" that links latent variables together. It is expected that the result from SEM will explain CSR in supply chain in Bangladesh more details than the early research on supply chain (Carter, 2005).

Structural equation modelling (SEM) is the second generation statistical tools followed by first generation techniques like ANOVA, regression and so on. In the recent years, SEM application widespread in social science research even though the SEM appeared in the early 1980s (Hair et. al., 2011). The main aspiration to test complete theories and concepts is one of the major reasons behind conducting research using SEM. There are two types of SEM widely used by the researchers; one is carrying out covariance based SEM (CB-SEM) using software such as AMOS, EQS, LISREL, Mplus, and so on and other is partial least squares SEM (PLS-SEM). Hair et. al., (2011) mentioned that "PLS-SEM is a causal modelling approach aimed at maximizing the explained variance of the dependent latent constructs. This is contrary to CB-SEM's objective of reproducing the theoretical covariance matrix, without focusing on explained variance". Researchers observed that the PLS is getting popularity in business research and until 2009 there are more than 100 published studies in top 20 marketing journal (Hult et. al., 2009). The research finding suggests that the CB-SEM results are highly imprecise when the assumptions do not match, whereas PLS-SEM provides robust estimation of the SEM (Reinartz et. al., 2009).

3.5 DATA SCREENING

All together 120 responses were collected from hundred and twenty garments companies located in Bangladesh. To ensure the quality of the data, it is vital for the researcher to examine the data properly mentioned by the early scholars (Hair, et. al., 2010; Sekaran & Bougie, 2013). Surely, data examining is a time-consuming but necessary step for any

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study. The objective of data examination tasks is to portray the actual data. For example, it is not possible to find-out the biases introduced by non-random missing data unless explicitly identified and remedied. Current study undertaken three steps as mentioned by Hair et.al, (2010);

        i)   Evaluation of Missing Data

        ii)   Normally test

        iii)   Identification of outliners

All of the three steps are very important to establish the research arguments. In the next stage, researcher present step by step data examination methods have been carried-out by this study, which eventually assist the researcher to establish the research objectives mentioned in the beginning of this work.

3.5.1 Evaluation of Missing Data

While coding the data, the researcher observed that there are few missing data. Early study (Sekaran & Bougie, 2013) acknowledge that omission may occur because the respondents did not understand the question or unable to answer due to lack of knowledge on this particular question or unwell to answer few questions. Hair et. Al., (2010) mentioned if there is 25% or above data are missing for one questionnaire, the researcher should not include it in the data set for analysis. Since, most of the respondents were directly assisted by the research assistant of this study, current study observer only three respondents who left more than 25% questions blank.

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To address the missing value, the researcher has two alternatives; ignore the respondents who keep blank data and the second option is to calculate the missing data. Ignoring the respondents has disadvantage of reducing sample size and may lead to bias conclusion. However, it may suitable for large sample data, where the number of missing data is relatively small that cannot effect on the result (Hair, et. al., 1995; Sekaran & Bougie, 2013). The second alternative is to calculate the missing value based on two solutions; calculate the value based on the questions for same questionnaire or calculate the value based on mean value of responses of all those who have responded to that particular item. Current study selected the second solution to address the missing value. For this study, researcher obtain all together 120 responds from different garments, among the all data only eight cases were observed where respondents did not reply all answers. Among the eight cases, not a single respondent kept missing for more than 50% data, eventually does not allow the researcher to delete any observation. It is because the trained research assistant collect data personally. Henceforth, the researcher calculated the missing value using SPSS 21v for these type of observation based on the responses of all those who have responded to that particular question. Finally, we got all 120 respondents to continue our further analysis.

3.5.2   Identification of outliners

According to scholars, an outline is an observation point that lies distance from other observations in a random sample from a population (Grubbs, 1969; Kadota, Tominaga, Akiyama, & Takahashi, 2003). In any research, research may observe an outlier due to variability in the measurement. Furthermore, it may indicate experimental error, which

are sometimes excluded from the data set in most of cases. The outliner can cause serious problems in statistical analyses and it may occur by chance in any distribution which often indicate either measurement error or heavy-tailed distribution. Current study considered the importance of analyzing the outliners and decided to solve the problem at the beginning. For this study, most of the items shows that there is no outliner for our data, except eleven observations. There are two alternative to solve the outliner problem; either delete the item in it consider as irresponsible respondent and second alternative to keep the data if it not an outliner. Researcher decided to retreat the six observations that are considered as outliners, in order to avoid the data that are lies distance from other observation in a random sample from our population of data. Below figure 3.3 demonstrated all the items and the observations that are lies distance from the other data.

Figure 3.3
Identifying the outliner: Dependent Variable
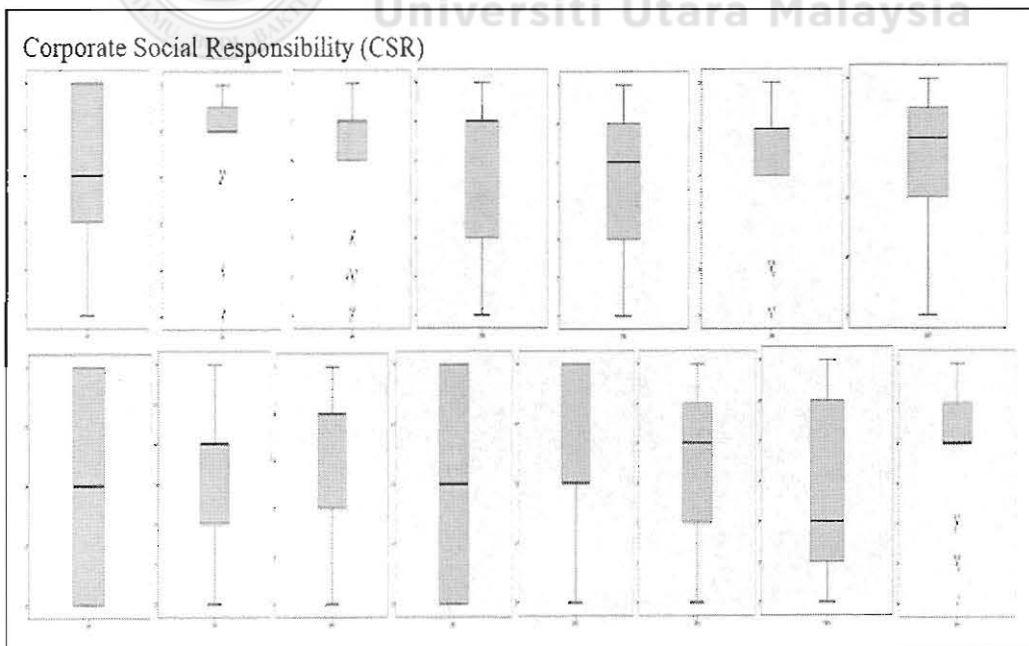
Above figure show whether there is any outliner for all the items of corporate social responsibility (CSR). It is observed that the item number 2, 3, 6 and 15 might have outliner problem. The researcher than followed the method to retreat the outliners based on missing value calculation technique. This study also considered whether there is any outliner for independent variable in the next section.

Figure 3.4
Identifying the outliner: Independent Variable
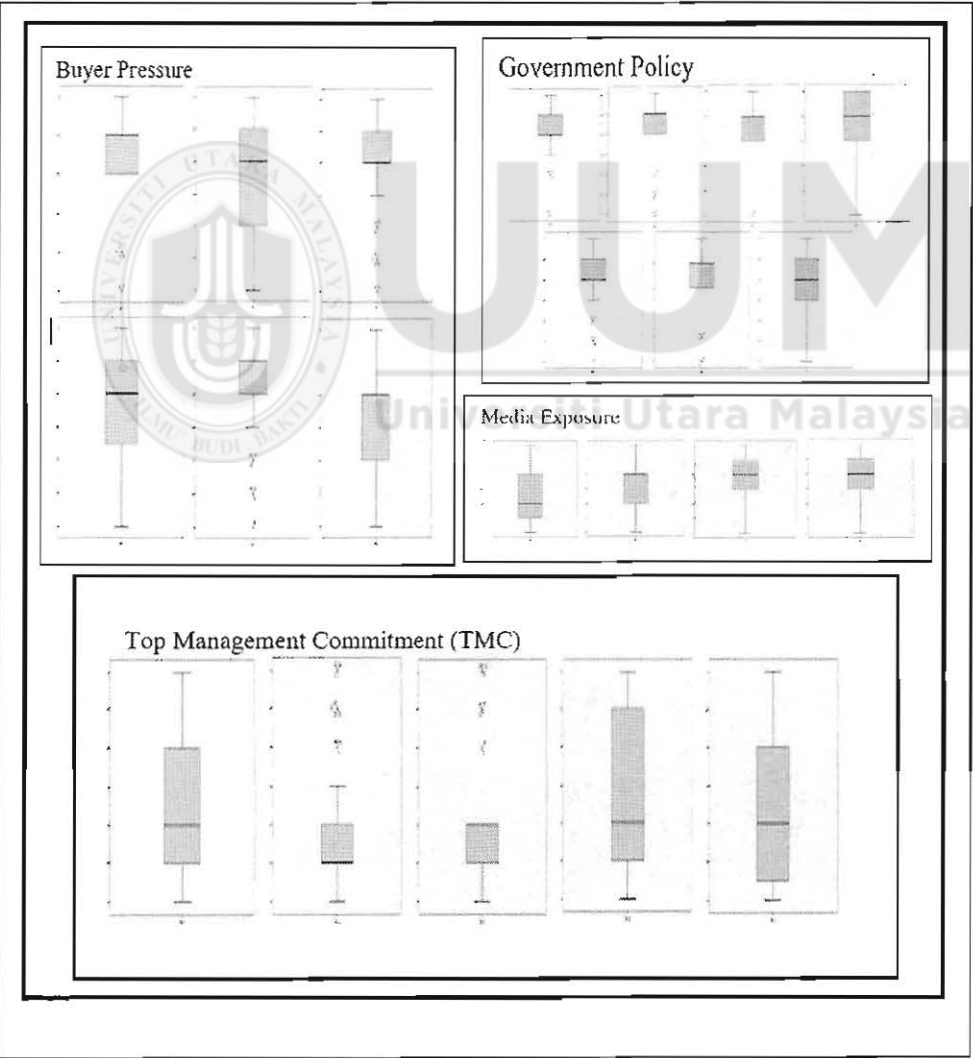
The above figure 3.4 shows the outliner for independent variables of this study. It has been observed that some of items may have outliners. For example; buyer pressure variable may suffer outliner problem for BP1, BP3 and BP 5, similarly other variable might have outliner problem. So, the research decided to understand the mean, standard division, skewness and kurtosis for each items.

3.5.3 Normality Test

It is vital for quantitative research to understand whether the data are normally distributed or not. To understand, where the data are normally distributed or not, researcher decided to outliner using SPSS 21v. Based on the data, SPSS produce figures that shows whether there is any outliner or not. First of all, the researcher decided to observe the independent variable (i.e., Corporate Social responsibility or CSR) data for this study. Below table 3.6 shows the result derived from SPSS for CSR variable.

Table 3.6
Normality Test of the Dependent Variable: Corporate Social Responsibility

Item	Mean	Std. Deviation	Skewness	Kurtosis
CSR1	5.131868	1.572039	-0.363190	-1.044585
CSR2	5.956044	0.976525	-1.960225	5.788743
CSR3	5.000000	3.711111	-0.886721	-0.465453
CSR4	4.989011	1.676600	-0.502989	-1.040899
CSR5	4.296703	1.852893	-0.372202	-0.970016
CSR6	5.340659	1.343460	-0.789971	-0.169751
CSR7	5.879121	0.867117	-0.597672	0.898765

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CSR8	5.978022	0.774281	0.038144	-1.318813
CSR9	5.802198	0.859196	-0.033496	-0.906123
CSR10	5.274725	1.563940	-0.719660	-0.749887
CSR11	6.000000	0.843274	0.000000	-1.599448
CSR12	6.032967	0.706329	-0.046555	-0.960222
CSR13	4.725275	1.745253	-0.361562	-1.174114
CSR14	3.692308	1.793149	0.464577	-1.251940
CSR15	5.274725	1.520716	-0.886517	0.152676
CSR16	5.824176	0.676484	0.228241	-0.797403
CSR17	5.868132	0.991170	-1.409542	3.899806

The above table 3.6 clearly indicates that most of data are normally distributed as the mean values are nearly 5 for most of the items as well as standard division are not too large. Similarly, the skewness value also tells us that the data are almost normally distributed except few items where the skewness value is little higher than the standard. Result also clearly indicates that there are few issue related to Kurtosis as there are complete normally distributed. Researcher employed missing value calculation technique for outliner. After observing the CSR variable, researcher than decided to look on other variables in the next stage.

Table 3.7
Normality Test of the Independent Variable: Buyer Pressure

Item	Mean	Std. Deviation	Skewness	Kurtosis
BP1	5.472527	1.393163	-0.950487	0.075552
BP2	4.890110	1.747700	-0.709221	-0.717486

Item	Mean	Std. Deviation	Skewness	Kurtosis
BP3	4.989011	1.709415	-0.760399	-0.303827
BP4	4.923077	1.668204	-0.844659	-0.391371
BP5	5.252747	1.517259	-0.850770	-0.033019
BP6	4.208791	1.650027	-0.008372	-0.994800

Buyers Pressure is an important variable that influence CSR practices within supply chain of Bangladeshi textile industry. To understand the normality of the data, researcher calculated the value using the SPSS 21 version. Below table 3.7 shows whether data are normally distributed or not. The above table 4.4 shows that all the item of buyer pressure are normally distributed as the mean value is nearly 5 for all items. Furthermore, standard deviation for all the items are less than 2 indicating normality of data. Moreover, the skewness and kurtosis shows normality of data.

Table 3.8
Normality Test of the Independent Variable: Government Policy

Item	Mean	Std. Deviation	Skewness	Kurtosis
GP1	5.241758	1.167530	-0.915605	2.680272
GP2	5.472527	1.447915	-1.572184	2.511934
GP3	5.703297	0.924896	-1.092653	3.930493
GP4	5.461538	1.478044	-1.031539	0.206845
GP5	5.219780	1.481757	-1.017070	0.545166
GP6	5.406593	1.357923	-1.050562	0.608713
GP7	4.934066	1.496679	-0.779708	-0.224248

Research than consider all the items of government policy (GP). The result also indicates that the above table 3.8 shows the normality of data. Mean value for all the items are near 5 and value for standard deviation are not more than 1.5, which clearly demonstrated the normality of data. Additionally, skewness and kurtosis values for all the item do not confirm any abnormality in the data. It is therefore interesting to proceed for the next level of data analysis to confirm the factor loading using partial least square approach using the SMART PLS -3 software.

Table 3.9
Normality Test of the Independent Variable: Media Exposure

Item	Mean	Std. Deviation	Skewness	Kurtosis
ME1	3.0220	1.65984	.546	.546
ME2	4.0879	1.64417	-.527	-.910
ME3	4.6264	1.56097	-.554	-.659
ME4	4.9231	1.63456	-.826	.097

Above table 3.9 shows the normality of data based on the mean, standard deviation, skewness and kurtosis. The result from SPPS tells us that the research should proceed to next level to observe the factor loading the media exposure.

Table 3.10
Normality Test of the Independent Variable: Top Management Commitment (TMC)

Item	Mean	Std. Deviation	Skewness	Kurtosis
TMC1	3.2418	1.90520	.808	-.588
TMC 2	2.8681	1.77143	1.026	-.030
TMC 3	3.1538	2.01066	.858	-.567
TMC 4	3.3516	2.06222	.563	-1.155
TMC 5	3.1538	1.91441	.465	.465

Similarly, table 3.10 also indicates the normality of data based on mean, standard deviation, skewness and kurtosis. Finally, factor loading in the next chapter confirm whether the researcher can use all the items to understand CSR practices within Bangladeshi garment sector.

3.6 CHAPTER SUMMARY

Research methodology is like the heart of any research, especially in social science study. Any kind of mistake in sample design, development of research instrument, data collection technique may destroy the research objective. Considering the importance, the researcher paid utmost and deep attention to develop this chapter. The main intention of the researcher is to present the important steps of the research related to the methodology. So, after short introduction, this research discusses the research design, which elaborately explain the quantitative techniques and also presents the reasons behind the importance of quantitative methods techniques for this study. In the next part of this chapter, researcher

discusses the data collection method and sample frame and sample size for quantitative part of the study. Researcher also discuss different stages of instrument development including pilot test and so on. In the following section, the researcher discussed data collection technique since the research is based on quantitative methods, it is essential to explain the reasons behind the techniques in order to avoid the confusion. The reader of this chapter should gain techniques of each and every steps related to research process.

CHAPTER FOUR

DATA ANALYSIS

4.1 INTRODUCTION

The current study aims to investigate the up-to-date status of CSR practices within supply chain of Bangladeshi garment sector based on primary data from Bangladesh, which is an emerging economy. The reason behind the objective of the research is simple; as it is known today one of the most vital issues in business research on ethics is to understand the practices of social responsibilities within the supply chain. Using the stakeholder theory, the current study examined the determinants that influence corporate social responsibility (CSR) practices within supply chain of Bangladeshi garment sector.
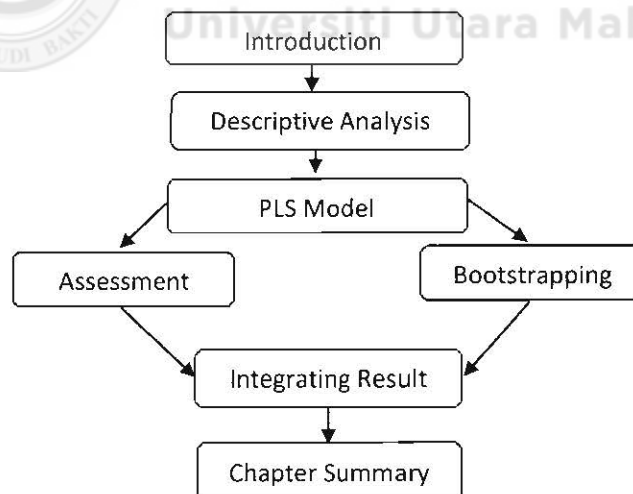
Figure 4.1
Structure of Chapter Four

As mentioned earlier, this study is based on quantitative methods in order to achieve the research objectives. For this study, the researchers collected 120 data from hundred and twenty garments that produce apparel for some of the world's top brands. Among the all data from the respondents, all data are usable after conducting missing value calculation that has been mentioned clearly in the previous chapter. Descriptive analysis and second generation statistical technique, which is a structural equation model (SEM), have been used to analyse the data with the help of SPSS 21 and SMART-PLS v3 software. The results indicated that the media interest, buyer pressure, government policy and top management commitment are the influential determinants behind CSR practices within the garment sectors in Bangladesh. The study also investigates the mediating role of top management commitment between the different drivers and CSR practices within the supply chain. It is therefore expected that the findings can be used for other developing countries, especially those countries that are playing important role in supply chains. The main intention of this chapter is to present the data analysis and findings of the research. This chapter has four sections; after the descriptive analysis, research presents the result from the survey, then test the hypotheses. In the final section, researcher presents the summary of the chapter.

4.2 PROFILE OF THE RESPONDENTS

To obtain the overview of the respondents, it is essential to have look on their personal and company details. The descriptive analysis of this section help the researcher to set argument as well as it provides the overall picture of this study to the reader.

Furthermore, this section will assist the researcher to confirm the prominence of respondents which eventually strengthen the argument of this study.

4.2.1 Age Group

The age of respondents has clear impact on the survey result. If the respondents are very young or very old, they may have very different perception. It is therefore expected that the respondents should come from all age group.

Figure 4.2
Respondents' age group
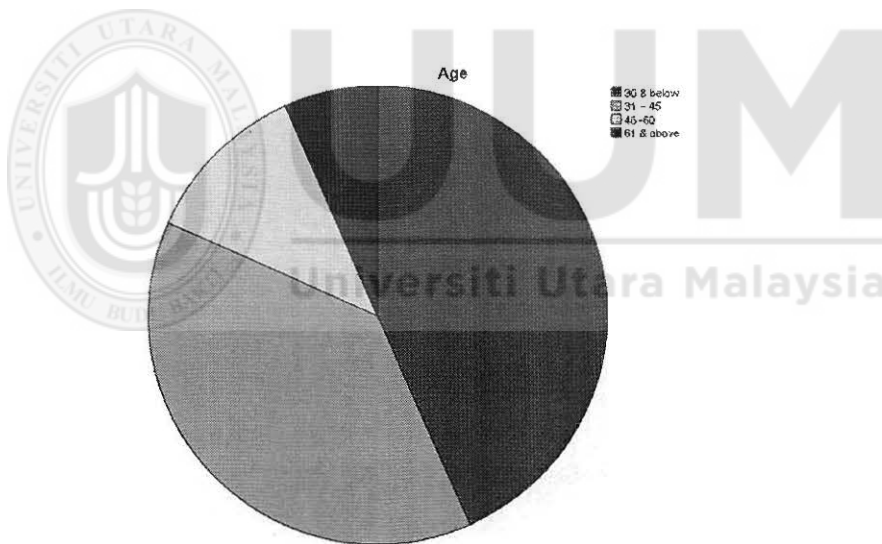
Above figure 4.2 shows that the majority of the respondent are middle age (30<) along with senior respondents (60>) from other group. Therefore, it is predictable that the answer of the respondents represents all group of people and their perception about CSR practices within the Bangladeshi garments supply chain.

4.2.2 Education and Gender

Education of respondents could influence the perception of the respondents about the CSR practice within their organization as well as overall industry. Along with the education, the gender of the respondents may have direct influence on our research objectives. Hence, it is interesting to look on the respondents' education and Gender together in the table 4. 1.

Table 4.1
The Cross Tabulation of Gender and Educational Qualification

Gender * Educational Qualification Cross Tabulation						
Count			Educational Qualification			Total
		Secondary School	Diploma	Bachelor Degree	Master Degree	Doctoral Degree	
Gender	Male	5	11	24	9	0	49
	Female	9	13	23	24	2	71
Total		10	14	24	47	33	2

The result in the table 4.1 shows that the number of female respondents is higher than the mail respondents. Additionally, it has been observed from the data that highest number of respondents has bachelor degree, whereas only two respondents have Doctoral Degree. Furthermore, only 10 respondents are having education up to secondary school, mostly they are entrepreneur and the owner of the garment factor. Even though they have lack of education, but they were the people who started their carrier as entrepreneur and eventually they managed to grow up as owner of large company.

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4.2.3 Experience of the Respondents

Experience of the respondents is the vital issue to explain about the CSR practices within organization. If someone has no experience about the garment, then he or she will not be considered as qualified respondent for the survey. Similarly, if someone has only long experience for one particular garment, then he or she may be bios on his responds. Henceforth, it is expected than the survey should cover highly experience executives as well as less experience executives in order to ensure the normality of data.

Figure 4.3
Respondents' experience
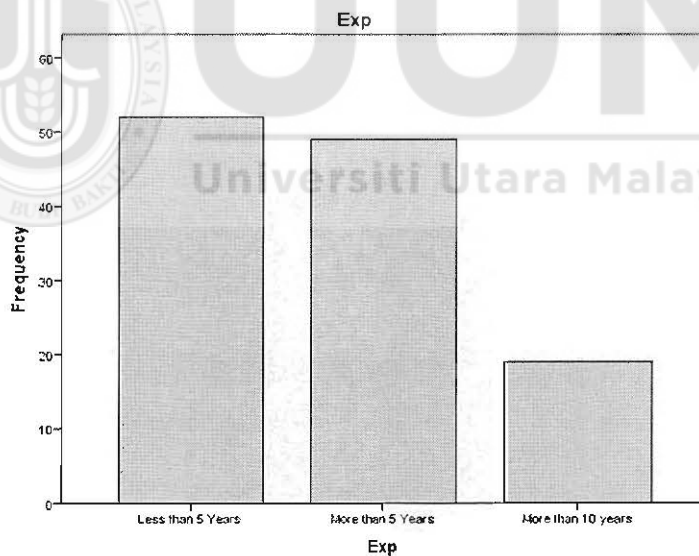
Above figure 4.3 illustrations the percentage of respondents work experience with their current company. The bar chart demonstrated that more than 43% respondents have less than 5 years working experience with the current company, nearly 40% respondents have more than 5 year working experience and 15% respondent have more than 10 years

working experiences. The result clearly indicates that the normality of data as well as the representation of all possible types of executives.

4.2.4 Designation and Department of the Respondents

Designation and department of the respondents are the dynamic issue for any survey to understand the current phenomena. It is important to note, in Bangladesh CSR practices still in the early stage, as result some company consider CSR as a part Human Resource Management (HRM), other consider CSR as public affair and only a little number respondent, they mention about CSR department.

Table 4.2
The Cross Tabulation of position and department

	Position	Department				Total
		CSR Dept.	HRM Dept.	Public Affairs	Other	
Designation	Director	1	34	6	1	42
	GM / AGM	10	25	14	6	55
	Manager	2	13	2	6	23
	Total	13	72	22	13	120

Above cross tabulation in table 4.2 shows the position of the respondent and their department. Each and every respondent is representing the company indicating the

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involvement of top management in CSR practices. Along with personal information, researcher also asked about their company. In the next stage, this study presents the company information.

4.2.5 Length of Operation and Number of Employee

Length of operation of company has direct link with the number of employees. The cross tabulation in figure 4.4 demonstrations the relation between number of employees and year of operation.

Figure 4.4
Length of Operation and Number of Employees
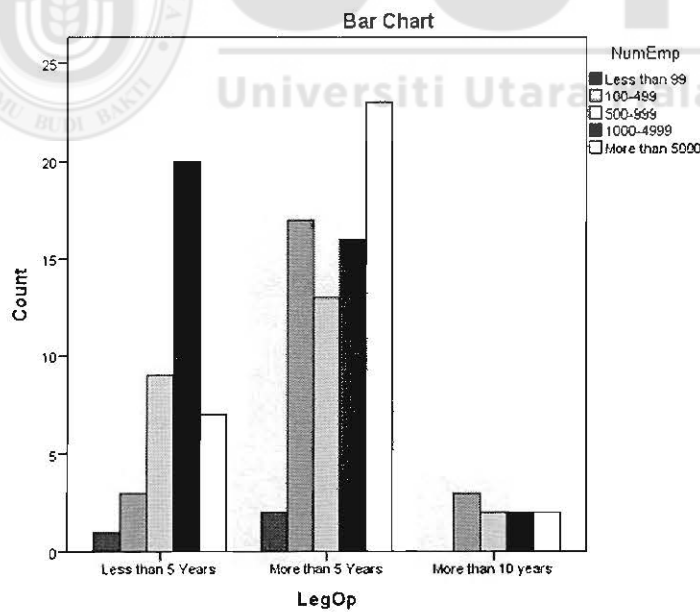
It has been observed that the highest number of companies are operation more than five years and they have more than 5000 employees working for their garment production.

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4.2.6 Supplier for MNCs

Most of the garment operating in Bangladesh are producing textile for the large MNCs. Current study asked the respondents who is their main buyer or which MNC is directly purchase from their garment. Most of the respondents mentioned that they produce for number of MNCs but the researcher asked them to select one company that has more operation with their factor.

Table 4.3
The large MNCs in the supply chain

	Frequency	Percent	Valid Percent	Cumulative Percent
Walmart	36	30.0	30.0	30.0
H&M	47	39.2	39.2	69.2
C&A	20	16.7	16.7	85.8
UNIQLO	5	4.2	4.2	90.0
Other	12	10.0	10.0	100.0
Total	120	100.0	100.0	

The above table 4.3 indicates that most of the respondents agreed that the H&M is the biggest buyer for their garment. Along with H&M, other company like Walmart has good share for textile purchase. C&A and Uniqlo also play vital role in the garment supply chain. Indeed, there are many other global brands are purchasing form Bangladeshi garment, however the above list indicates only the main buyer within Bangladeshi garment supply chain.

4.3 LEVEL OF CSR PRACTICES

Early studies suggested that the CSR practices are still very low level in Bangladesh, especially within the garment sector (Porag, 2014). To understand the first research objective, the level of CSR practices with the supply chain of Bangladeshi garment sector, research needs to see the overall mean value of CSR and also value for all the dimensions of CSR. Using the statistical technique; mean, the research can observe the expected value that are used to synonymously to refer to one measure of the central tendency William (1957). For this study, we employed seven scale Likert scale data. Mean value will guide us to understand whether there is any higher or medium or lower level of CSR practices within the garment sector. If the value is toward 5 or above, we can say the level of CSR is high and if the value is 2 or below, then we can consider it as lower level of CSR practices. To understand the level of CSR practices in details, researcher decided to consider the mean and standard division for the all dimension of CSR practices aggregately, then consider on each dimension separately.

Table 4.4
Level of CSR Practices

Dimension	Item ID	Question	Mean	SD
Environment	CSR1	Currently, our all functions use a life-cycle analysis to evaluate the environmental friendliness of products and packaging Diversity	5.6	1.246
	CSR2	Currently, our all functions participate in the design of products for disassembly	6.14	0.759

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	CSR3	Currently, our all functions ask suppliers to commit to waste reduction goals	5.45	1.407
	CSR4	Currently, our all functions function participate in the design of products for recycling or reuse	5.58	1.220
	CSR5	Currently, our all functions reduce packaging material("E5")	3.41	1.761
	CSR6	Currently, our all functions purchase recycled packaging (E5)	5.43	1.255
	CSR7	Currently, our all functions purchase packaging that is of lighter weight (E5)	5.71	1.038
Diversity	CSR8	Currently, our all functions ensure minority/women right	6.05	0.748
	CSR9	Currently, our all functions have formal program minority/women right	5.81	0.869
Human Right	CSR10	Currently, our all functions ensure that they are not using sweatshop labor	5.04	1.636
	CSR11	Currently, our all functions ensure that we comply with child labor laws	6	0.814
	CSR12	Currently, our all functions ask to pay a "living wage" greater than a country's or region's minimum wage	5.89	0.857
Philanthropy	CSR13	Currently, our all functions volunteer at local charities	3.17	1.254
	CSR14	Currently, our all functions donate to philanthropic organizations	3.74	1.702
	CSR15	Currently, our all functions help to increase the performance from the local community	5.59	1.286
Safety	CSR16	Currently, our all functions ensure that we are operated in a safe manner	5.85	0.677
	CSR17	Currently, our all functions ensure safety of product from our facilities	5.9	0.869

The above table 4.4 clearly demonstrated that most of the respondents of this study agree that level of CSR practices is high for their respective garment organization. Among the all questions, only three questions (ID = CSR 5, 13 and 14) got mean value less than 4.

Table 4.5
Items with low value

Items / Scale	CSR 5: Reducing Packaging Materials		CSR 13: Volunteer at Local Charities		CSR 14: Donate to Philanthropic	
	Frequency	Percent	Frequency	Percent	Frequency	Percent
Strongly Disagree	26	21.7	4	3.3	2	1.7
Nominal Disagree	5	4.2	35	29.2	36	30.0
Disagree	44	36.7	49	40.8	35	29.2
Neutral	2	1.7	5	4.2	0	0
Nominal Agree	30	25.0	23	19.2	14	11.7
Agree	7	5.8	3	2.5	31	25.8
Strongly Agree	6	5.0	1	.8	2	1.7
Total	120	100.0	120	100.0	120	100.0

The table 4.5 shows that the respondents have different opinion about the reducing packaging materials (CSR 5); almost 62% are disagree about use of "E5", which is good for environment, whereas nearly 40% mentioned that they factory is using "E5" to ensure reduce packaging materials. Similarly, the respondents have different opinion about the volunteer at local Charities (CSR 13). Nearly 77% respondents are disagreeing that they involve with local charities, on the contrary only 23% respondents mentioned that they involved with local charities. Likewise, the respondents have further dissimilarity for the question (CSR 14); donate to philanthropic organizations. Among the all respondents, 60% respondents mentioned that they are not donating to philanthropic organizations, whereas only 40% mentioned that they donate for philanthropic organization. Below figure 4.5 presents the overview of CSR practices within the supply chain of Bangladeshi garments. The figure also clearly demonstrated that most of respondents are agree if not strongly agree with the comments, which indicates the level of CSR practices within the supply chain of Bangladeshi garment is better than the previous time.

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Figure 4.5
CSR Practices
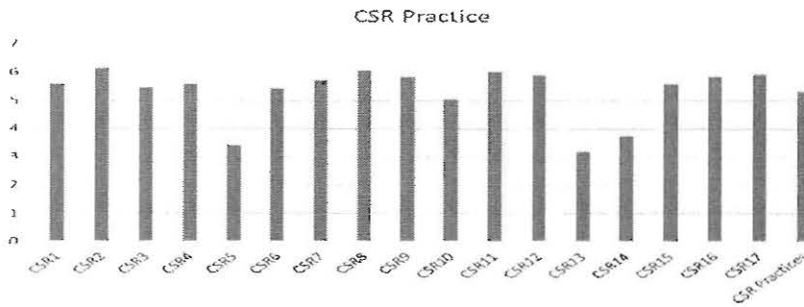
After presenting the CSR practices with all dimension, it is worth to understand each dimention of CSR individually. In the next stage, researcher presents each dimention of the CSR practices within the supply chain of Bangaldeshi garment sector separtly to obtain clear picture of level of CSR pracitces.

Figure 4.6
CSR Practices: Environmental Dimension
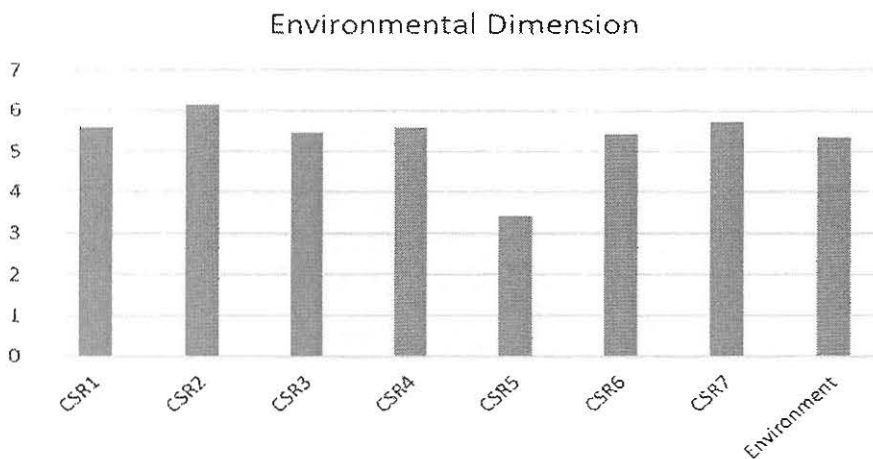
The figure 4.6 shows that most of respondents agree that their garment are pracitce CSR well except the issues related to pakageing. Overall CSR practices for environmental dimension indicates that the level of CSR parctice is more than 5 within 7 scale questionnarie indicates that CSR practices are higher level of environmental dimension. Most of the respondents were agreed that the their garments are concern about environmental friendlyness of product and packaging, product for disassembly, waste reduction goal, recycling or reuse, packaging with lighted weight.

Figure 4.7
CSR Practices: Diversity Dimension
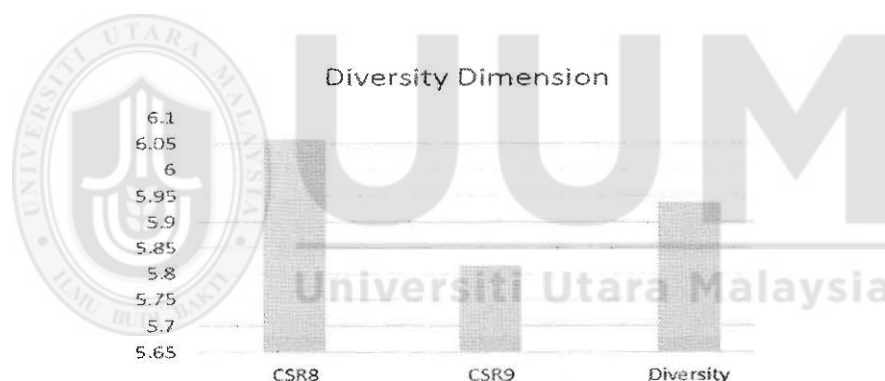
For this study, researcher asked two separate questions based on the recommendations from the early researchers (Carter and Jennings, 2004). The figure 4.7 shows the mean value for the first question about ensuring minority/women right is 6.05 within 7 scale, indicated higher level of CSR practices. Furthermore, the second question about formal program for minority/women right is 5.8 also indicates higher level of CSR practices within the supply chain of Bangladeshi garments factories.

Figure 4.8
CSR Practices: Human Right Dimension
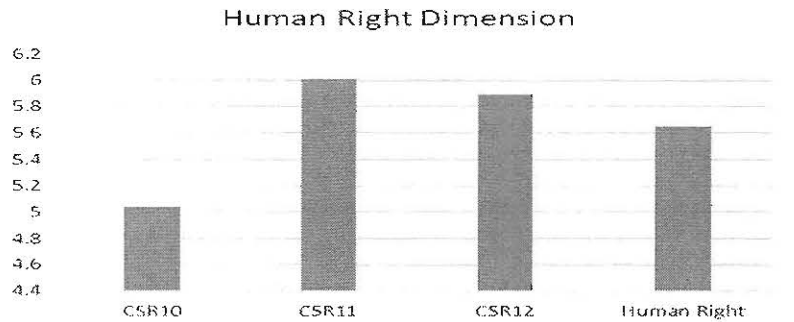
The data indicates that CSR practices for human right dimension is very high. Most of the respondents agree or strongly agree that their garment factories are doing very well. While collecting data, the respondents also verbally mentioned that in garments factories there is no child labour and the government is very stick about child labour. So, it is almost impossible to have child labour within the garment sector in Bangladesh.

Figure 4.9
CSR Practices: Philanthropy Dimension

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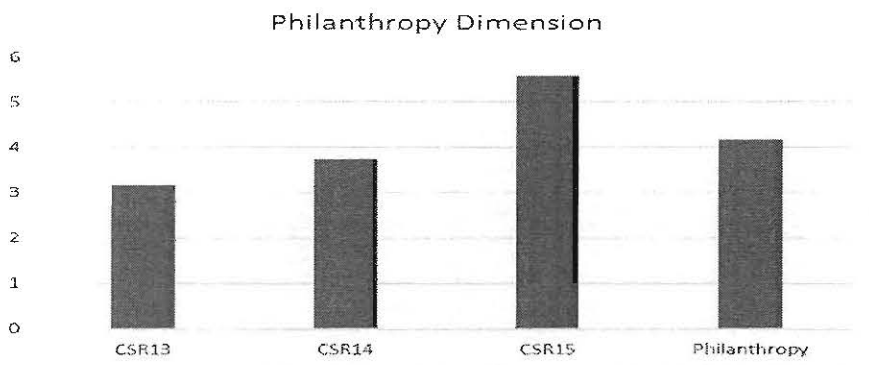
To understand the Philanthropy dimension of CSR practices, this study considered three questions. Figure 4.9 shows that most of the respondents are not agree they involve with volunteers at local charities. They are also not agreeing that they donate for philanthropic organizations. However, they mentioned that they are help to increase the performance from the local community. Overall, CSR practices for philanthropy dimension is medium level within the supply chain of Bangladeshi garment sector.

Figure 4.10
CSR Practices: Safety Dimension
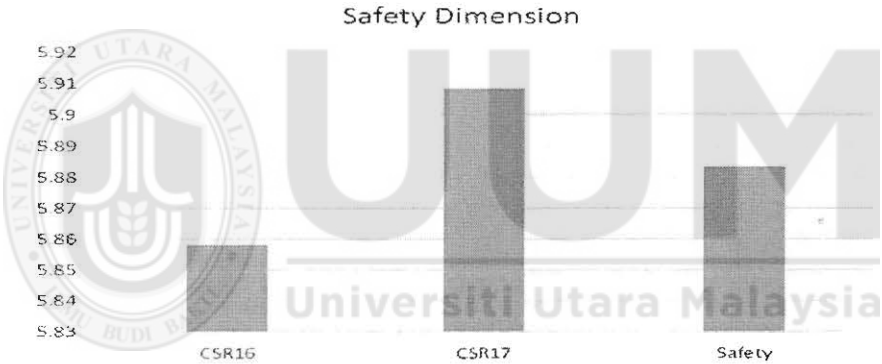
This study also considers the safety dimension to understand CSR practices within supply chain of Bangladeshi garment sector. The figure 4.10 indicates that the question about operating in a safe manner got 5.88 within 7 scale indicates higher level of CSR practices. Similarly, the question about safety of product from our facilities got nearly 6 within 7 scale, indicates very higher level of CSR. Overall, the safety dimension of CSR is above higher level within the supply chain of Bangladeshi garment sector.

4.4 DEVELOPING PLS MODEL

In the previous section where the researcher presents the discussion on personal and company details of the respondents. Now it is worth to know the depth of the data and relation among the determinants of CSR within the Bangladeshi garment supply chain. Identifying the determinants that influence the suppliers' social responsibility in a developing country is a complex research idea. In following section, the researcher presents the quantitative data analysis by employing the Partial Least Square (PLS) technique.

An early study suggested that researchers should consider PLS when the model is extremely complex, as CBSEM may lead to estimation problems (Peng and Lai, 2012). Thus the current study employs PLS, which uses an iterative algorithm to separately solve blocks of the measurement model. After the algorithm, PLS estimate the structural path coefficients, factor loadings and structural paths, subset by subset. For that reason, PLS allows researchers to estimate highly complex models even though the sample size inadequate to estimate the most complex models. Furthermore, the literature suggests that the researcher should use PLS for testing the magnitude of moderation effects and for performing between group comparisons (Qureshi and Compeau, 2009). To achieve the research objective, researcher comprised the analysis into three stages. In the first stage, our hypothesis model is suggested to consider buyer pressure (BP) media interest (MI), top management commitment (TMC) and government policies (GP) as independent variables, whereas CSR is considered as dependent variables. Thereby, the direct relationships are tested between dependent and independent variables. In the second

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stage, the researchers examine whether TMC has any mediating effect on CSR. Thus, the indirect relationships between dependent and independent variables are tested. In the final stage, researcher observed whether top management commitment play any mediating effect on CSR practices.

4.4.1 Assessment of Measurement Model

The researcher used measurement theory to describe the measurement models as it helped to understand the latent variables measurement (Hair et al., 2013). Since the theoretical framework suggests that the independent variables (e.g., MI, BP, GP and TMC) are highly inter-correlated with a dependent variable (e.g., CSR), in this study, all the variables are reflective in nature. Earlier researcher suggests that the reflective measures are expected to have high inter-correlations and on the contrast formative measures are not expected to correlate (Christophersen and Konradt, 2012). According to the scholars' opinion, to understand SEM-PLS reflective model, the researchers should examine internal consistency, composite reliability, and indicator reliability for both individual and cross loading, convergent validity and discriminant validity (Hair et al., 2017). With abundance of research in the field of supplier social responsibility, this study has adopted all its constructs from past research (Table 3.5). The researcher measured each and every item of all constructs using seven-point Likert-type scales, with 'strongly disagree' and 'strongly agree' as anchors. Although initially the researcher had a plan to keep the original composition of constructs, the researcher had to improve the existing scales in order to ensure a better fit of the research objectives based on the opinion from three

academic scholars and the pilot test result. At the beginning, the researcher looked on convergent validity that specified the degree to which multiple items are in agreement with a similar idea. This study used factor loadings, composite reliability and the average variance extracted (AVE) to assess convergent validity, as suggested by Hair et al. (2016). Then the researcher checked the main loading of the items and deleted a few items as they were unable to reach the threshold of 0.70 which has been mentioned by Hair et al. (2017). At the first stage, researcher run partial least square (PLS) algorithm and the model look like as below;

Figure 4.11
Factor loading using all items
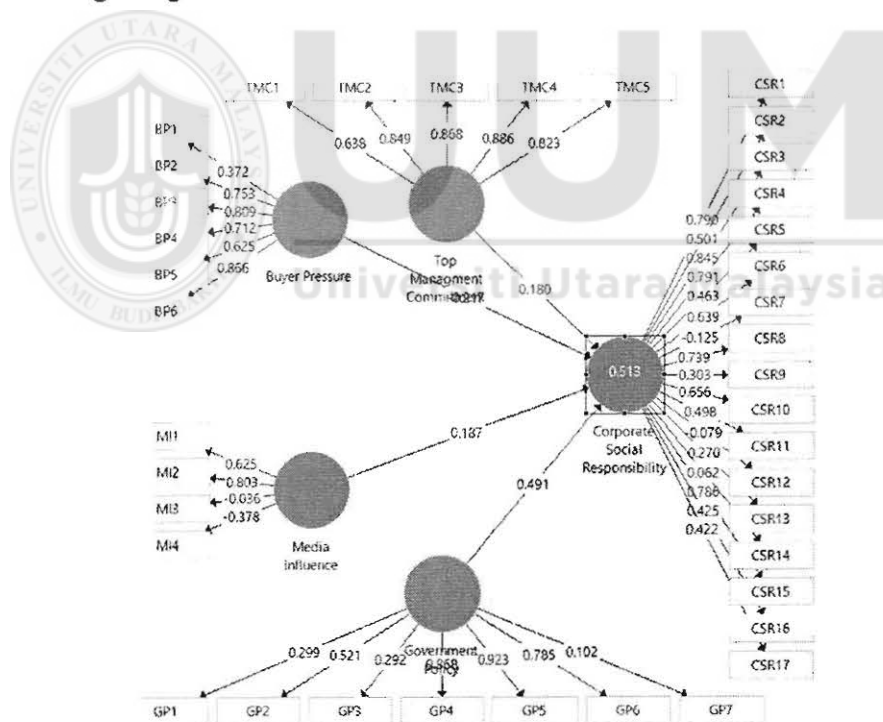
The figure 4.11 shows the factor loading for all the items. However, number of items are unable to reach the minimum threshold which is 0.70 and need to delete that items (Hair, et. al., 2010). Hereafter, the research decided to delete the items and develop the new model for this study to understand the CSR practices within the Bangladeshi garment supply chain. After deleting items unable to reach .070, the results of 19 items collectively shows that the research constructs are reliable as well as valid, since the range of factor loading remains between 0.708 and 0.933 (see table 4.6).

4.4.2 Internal Consistency

Internal consistency is usually an assessment technique grounded on the correlations between several items in the same test. So, it is a measurement of how reliably the survey or the test items are considered to measure the same construct. Internal consistency is stereotypically assessed by Cronbach's alpha, a statistical technique considered from the pairwise correlations among the items. So, the outcome from internal consistency remains between negative infinity and one. It is not desirable to obtain very high reliabilities (0.95 or higher) indicates that the items may be redundant. Again, the minimum threshold value for reliability using internal consistency method estimated by Cronbach's alpha (Litwin, 1995) should be higher than 0.70, so it is expected that the entire variables should be between 0.70 and 0.90. Following table 4.6 the measurement 19 items of the constructs, which eventually justify the valid of each variable.

Table 4.6
Measurement Items of the Constructs

Constructs and R^2	Items	Factor Loading	Cronbach's alpha	CR	AVE	R^2
	BP2	0.772				
	BP3	0.847				
Buyer Pressure (BP)			0.865	0.894	0.679	-
	BP4	0.797				
	BP6	0.876				
	ME3	0.898				
Media Exposure (ME)			0.756	0.891	0.804	-
	ME4	0.896				
	GP4	0.889				
Government Policy (GP)	GP5	0.933	0.859	0.914	0.780	
	GP6	0.823				
	TMC2	0.881				
	TMC3	0.884				
Top Management Commitment (TMC)			0.898	0.929	0.766	
	TMC 4	0.894				
	TMC5	0.839				
Corporate Social	CSR1	0.818	0.887	0.914	0.640	

Responsibility (CSR)	CSR3	0.869	
	CSR4	0.843	
	CSR8	0.769	
	CSR10	0.708	
	CSR15	0.780	

BP= Buyer Pressure, CSR = Corporate Social Responsibility, MI = Media Interest, GP = Government Policy, TMC = Top Management Commitment.

Source: The results obtained from the SMART-PLS.
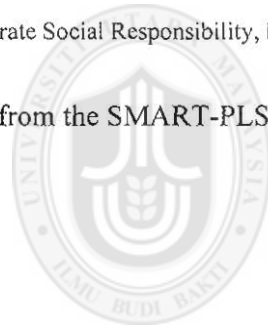
Early literature which acknowledged that it is possible to get Cronbach's alpha below 0.70 in social science research (Loewenthal, 2001). Other business research also considered value which was below 0.07 for Cronbach's alpha (Rahman et al., 2016). Fortunately, above Table 4.6 indicates that all the result for Cronbach's alpha remain between 0.756 and 0.898 and able to reach the standard level. Based on the result as well as literature support, the researcher decided to continue further analysis and to observer whether the data supports the good result or not.

4.4.3   Composite Reliability

To ensure data reliability, the researcher also looks into composite reliability (CR), which assists to determine whether the data can be considered consistent or not (Barroso et al., 2010). In order to secure reliability of the instruments, it is expected that the composite reliability should be equal or above 0.70 (Hartwigsen, 2011). The result indicates that all the components exist in between 0.891 and 0.929 which indicate consistency (see table 4.3). While employing PLS, early study confirmed that the researcher should report the value of AVE (Chin and Dibbern, 2010). It is important, because AVE can equivalently compare the average variance extracted with the squared correlations among constructs and it is also providing a basis to see whether each construct is more highly related to its own measures than with other constructs. AVE represents the percentage of overlapping and it tends to be easier to distinguish the differences. AVE was originally proposed by Fornell and Larcker (1981), which ideally should be greater than 50% meaning 0.50 or more. The current study observed that the AVE score for each variable was above the

minimum threshold of 0.50 (see table 4.3). Based on the factor loading and Cronbach's alpha, the researcher proposed a model suitable for this study which was again verified by the result from composite reliability. Figure 4.6 shows the proposed model for this study. There are a number of items which have been deleted by the researcher because they are unable to cross the threshold.

Figure 4.12
Proposed Model based factor loading algorithm
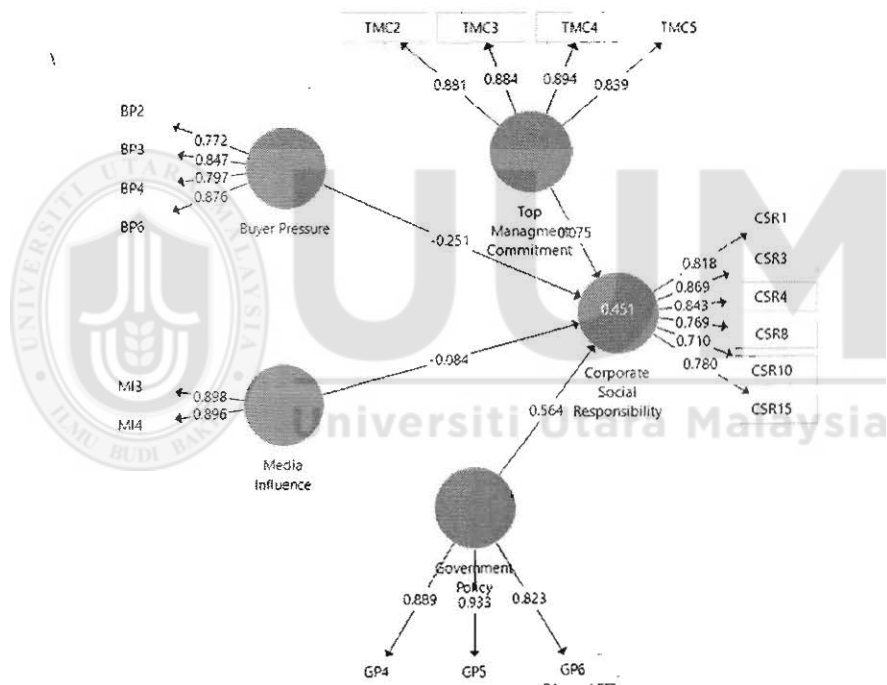
The figure 4.12 shows twenty items that were able to reach minimum threshold 0.7, so the researcher consider these twenty items further analysis. Based on the result from the table 4.3 and figure 4.12, researcher proceed to the next level of analysis.

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4.4.4 Discriminant Validity

The main objective of this study is to determine the complex relation among the determinants of CSR practices within the Bangladeshi garment supply chain. To achieve the research objective, the current study proposed a framework to explain the relationship. In order to confirm the validity of the framework, it is essential for the researcher to look at on the discriminant validity of the measurement model. Discriminant validity was introduced by Campbell and Fiske (1959) and the test suggests that two or more distinctively different concepts are not highly correlated. According to Hair et. al. (2017), *" discriminant validity is the extent to which a construct is truly distinct from other constructs by empirical standards"*. To ensure that each construct is truly distinct, it is needed to look at the value of cross-loading. It is expected that the loading of each indicator is higher than all of its cross-loadings (Cornwell, 2001).

Table 4.7
Discriminant Validity Constructs-Fornell-Larcker Criterion

	BP	CSR	MI	GP	TMC
BP	0.824				
CSR	0.305	0.800			
GP	0.162	0.624	0.883		
MI	0.160	0.146	0.098	0.897	
TMC	0.313	0.0135	0.153	0.631	0.875

BP= Buyer Pressure, CSR = Corporate Social Responsibility, MI = Media Interest, GP = Government Policy, TMC = Top Management Commitment. Source: Result from PLS 3.

If the result shows that each of the cross-loadings is higher than all of its related cross-loadings, then the researcher can consider their model to be acting in the right direction. Above table 4.7 presents Discriminant Validity Constructs-Fornell-Larcker Criterion, which helps researcher to understand the research model clearly. The result indicates that the measurement model confirmed adequate convergent and discriminant validity. Hence the researcher should proceed with this model for the next step, which is Assessment of the Structural Model. Measurement model estimation assists the researcher to understand the reliable and valid outer model estimations and permit us to measure the structural model.

4.4.5   Assessment of the Structural Mode

The most important model of partial least square (PLS) is the structural model which indicates those complex relations among the endogenous latent and exogenous latent variables. To understand the assessment of the structural model, the researcher first concentrated on an essential criterion, which is the coefficient of determination (R^2) of the endogenous latent variables. The early research evidence suggests that R^2 values of 0.67, 0.33, and 0.19 in PLS path models as substantial, moderate, and weak, respectively (Cornwell, 2001). If certain inner path model structures explain an endogenous latent variable by only a few (e.g., one or two) exogenous latent variables, ''moderate'' R^2 may be acceptable.

Table 4.8
Coefficient of Determination

Exogenous variables	Endogenous variables	R^2
MI, BP, GP and TMC	CSR practices	0.451

BP= Buyer Pressure, CSR = Corporate Social Responsibility, MI = Media Interest, GP = Government Policy, TMC = Top Management Commitment. Source: Result from PLS 3.

Table 4.8 shows that the R^2 values is substantial which is 0.451 for CSR practices, indicates that 45.10% of variance in CSR practices can be attributed to media interest, buyer pressure, government policies and top management commitment. A study suggested that an R^2 value between 0.02 and 0.12 is weak, 0.13 to 0.25 is moderate, and 0.26 and above is substantial (Cohen, 1988). However, Frost (2013) suggested that the R^2 value related to human behaviour could be even lower than 50%. According to author, R^2 value 0.02 is weak, 0.13 is medium and 0.26 or above is substantial. Based on the above discussion, it can be concluded that R^2 values of this study is above accepted level and explain the relation of the exogenous variables. However, to conclude based on R^2 values while employing partial least squares path model, would be tantamount to "peeping" into the research objective because the R^2 value alone is not good enough. Rather the R^2 values and the path coefficients (beta and significance) collectively indicate how well the data supports the hypothesized model. So, in the next section, the research looks at each and every hypothesis based on the result from "bootstrapping"

4.4.6 Bootstrapping

In order to determine the confidence intervals of the path coefficients and statistical inference, the researcher should use the resampling techniques of bootstrapping (Tenenhaus et al., 2005). Researchers apply bootstrapping techniques to understand direct and indirect relationships of the predecessor of endogenous latent variables mediating and moderating effects (Preacher and Hayes, 2008). One study suggested that the researchers should first assess their hypothesized path model of direct effects and then conduct additional analyses involving mediating and moderating effects (Cornwell, 2001). As suggested by Hsu and Hu (2014) for this study, the current study employs bootstrapping techniques for 5000 resampling to test the significance of the regression coefficients. To understand the relationship between the variables and to test the hypotheses, the reader needs to consider the t values and P values in the path model and confidence interval. According to Hair et. al. (2011), *"critical t-values for a two-tailed test are 1.65 (significance level = 10 percent), 1.96 (significance level = 5 percent), and 2.58 (significance level = 1 percent)"*. In the following section, researcher presents the different level of level influence of the determinants to CSR practices within the supply chain of Bangladeshi garment sector. In order to achieve the research object, research first look on the influence of aggregated determinants to CSR practices within the supply chain of Bangladeshi garment sector. Then the researcher presents the influences of deferent determinant to CSR practices separately. Finally, the full model has been present which includes all the determinants, mediator and CSR practices.

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Figure 4.13
Path diagram Model 1.
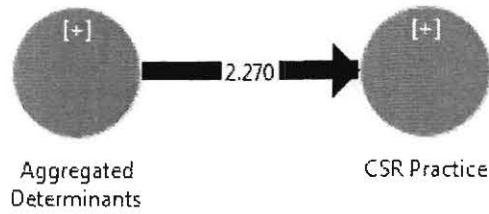
Figure 4.13 shows the relationship between aggregate determinates and CSR practices with supply chain of Bangladeshi garment sector. The result 2.270 indicated higher level of influence from the determinants to CSR practices within the supply chain of Bangladeshi garment.

Figure 4.14
Path diagram Model 2b.
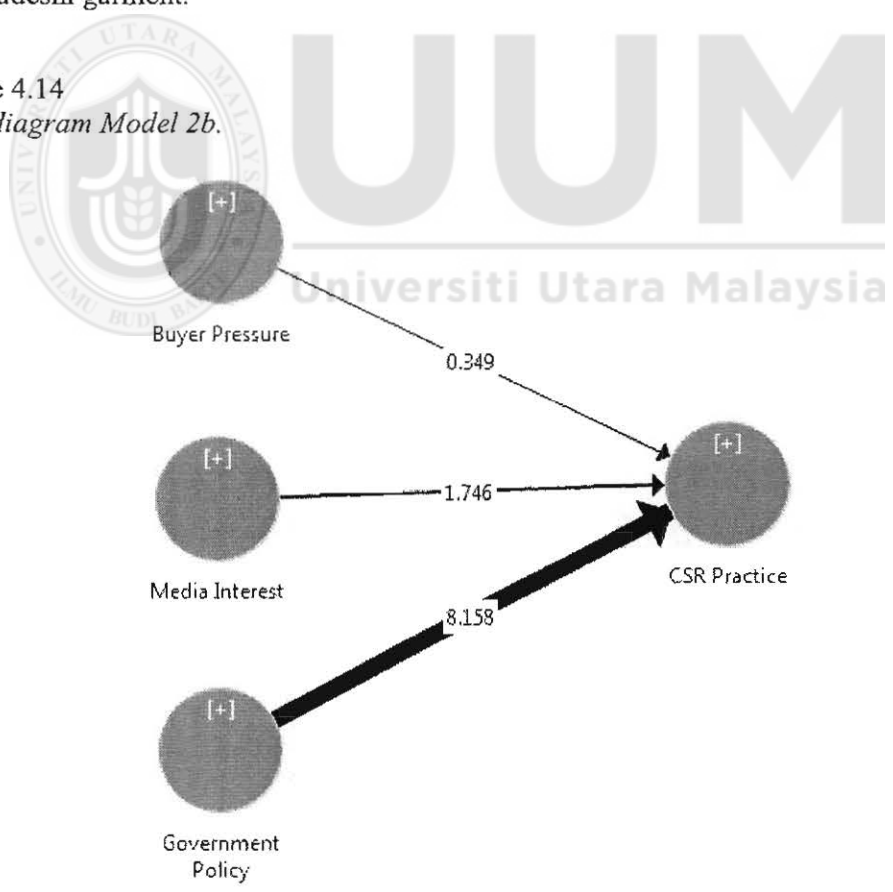
After observing the result form aggregated determinants to CSR practices, this study segregated the determinants into three determinants according to the proposed model 2.5, which includes buyer pressure, media interest and government policy to measure the influences of each dimension on CSR practices (Figure 4.14). Above figure clearly demonstrated that the government policy (8.15) and media interest (1.74) have direct influence on CSR practices within Bangladeshi garments supply chain.

Figure 4.15
Path diagram Model 3. Bootstrapping (resampling = 5000)
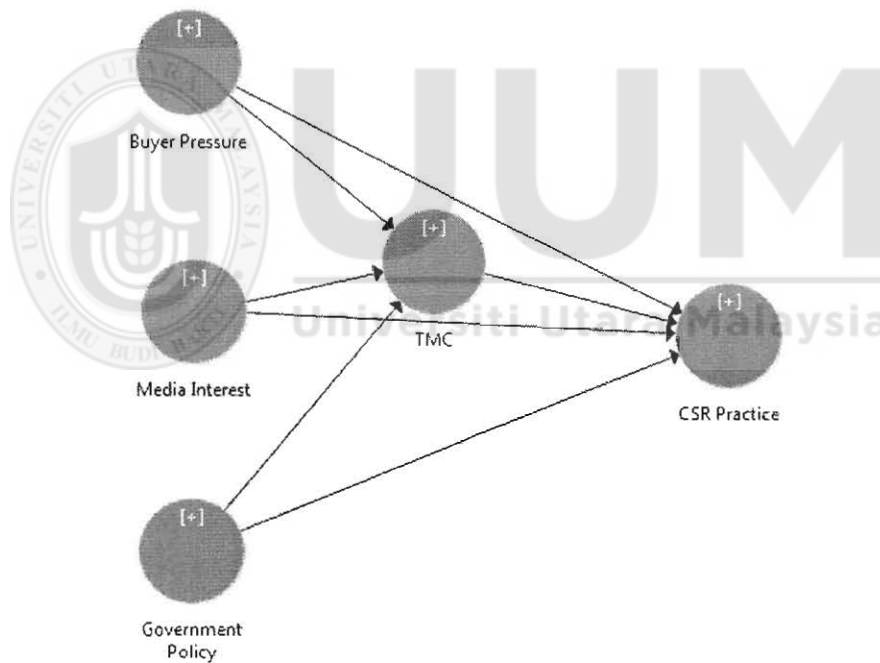
Figure 4.15 indicates that some of the determinants has very strong direct influence on CSR practices, whereas some other has strong indirect influence on CSR practices within

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the supply chain of Bangladeshi garments sector. The details of the discussion are in the next section, where researcher presents testing hypotheses of this study.

4.4.7 Testing Hypothesis

Based on the results from the data analysis, there is significant evidence to support the research objectives. At the beginning, it is worth to understand the influence of aggregated determinant to CSR practices within the supply chain. The first hypothesis in this study is **H1: Aggregated determinants has a positive significant impact on CSR practices within the Bangladeshi garment sector.** The path model 1 shows strong influence from aggregated determinants to CSR practices within the Bangladeshi garment sector (see figure 4.13). Furthermore, the results (β = 0.687, t value = 2.270 and P value = 0.024) advocated that the aggregated determinant has a strong influence on the CSR practices in the supply chain (see Table 4.9). Hence, the researcher accepted the first hypothesis. In the nest stage, the researcher presents each of the hypothesis individually and measures whether they are supported by the data collected from the garment suppliers located in Bangladesh. The second hypothesis in this study is **H2: "Buyer Pressure has a positive significant impact on CSR practices within the Bangladeshi garment sector".** The Path model suggested that a positive impact from buyer pressure to corporate social responsibility practices. The results (β = 0. 003, t value = 2.730 and P value = 0.006) advocated that buyer has an influence on the CSR practices in the supply chain (see table 4.6). Hence, the researcher accepted the first hypothesis.

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Table 4.9
Path Model indicates the relationship

Hypotheses	Relationship	Std. Beta	t value	P value	Confidence Internal	Decision
H1	AD> CSR	0.687	2.270	0.024	[0.649, 0.804]	Supported
H2	BP > CSR	0.003	2.730	0. 006	[0.346, 0.022]	Supported
H3	MI > CSR	0.192	0.031	0. 975	[0.352, 0.167]	Not Supported
H4	GP > CSR	0.629	9.040	0.000	[0.446, 0.751]	Supported

BP= Buyer Pressure, CSR = Corporate Social Responsibility, MI = Media Interest, GP = Government Policy, TMC = Top Management Commitment.

Bootstrapping (n= 5000).

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The positive relation between buyer pressure and CSR practices have been established by previous scholarly research (Baden et. al., 2009). Similarly, current study confirmed that the respondents from Bangladeshi garments agree that there is positive influence from the buyer on CSR practices but it is not very strong. In other word, buyers can create pressure but the buyer pressure does not significantly determinant CSR practices within supply chain of Bangladeshi garment sector. The third hypothesis is **H3: "Media Interest has a positive significant impact on CSR practices within the Bangladeshi garment sector".** The result (β = 0.192, t value = 0.031 and P value = 0.975) indicates that the media is playing positive role to determine CSR practices within the Bangladeshi garment supply chain. However, the media influence is not statistically highly significant. This research finding is very similar with the early study that urges media interest has directly influences the CSR practices within the supply chain (Menon, 1997). The fourth hypothesis is **H4: "Government Policy has a positive significant impact on CSR practices within the Bangladeshi garment sector".** The fourth hypothesis is supported by the result (β = 0.629, t value = 9.040 and P value = 0.000). Early study also considered the relation between the government policy and CSR practices (Christophe and Bebbington, 1992). Different studies separately observed that buyer pressure, media interest and government policy has direct influence on CSR practices (Baden et. al., 2009; Menon, 1997; Christophe and Bebbington, 1992; Salam, 2008, Carter and Jennings, 2004; Ehrgott, et. al., 2011). However, current study present the aggregated as well as separate influence form the determinant to CSR practices within the supply chain of Bangladeshi garments.

4.5 MEDIATING RELATION

To understand the mediating relation among the variables, the well-known technique is Sobel test proposed by Sobel (1982). However, the scholars dismissed Sobel technique for PLS-SEM model, rather they suggests bootstrapping (Hair, et al., 2017). In the above Table 4.9, the researcher presents the direct and indirect relation between the variables, which eventually helps the researcher to explain whether the hypothesized mediating relation exists or not. Current study also considered Top Management Commitment (TMC) as a mediator grounded on early study that consider top management commitment as mediator (Banerjee, et. al., 2003; Liang et al. 2007) to ensure Corporate Environmentalism. Hence the hypothesis is H5: TMC has significant mediating role between buyer pressure (BP) and CSR practices in the Bangladeshi apparel industry. The result from the Table 4.10 explains that the buyer has directed significant influence on CSR practices at 5% level [Direct Effect is 0.222, p value = 2.634 and Confidence Intervals is 0.380, 0.054], furthermore the TMC has significant positive mediating effect between and CSR [Indirect Effect is 0.034, p value is 1.794 and Confidence Intervals is 0.002, 0.001]. According to early study (Baron & Kenny, 1986), this result indicates that TMC has **Partial Mediation** between buyer pressure and CSR practices. Zhao et al. (2010) suggested this type of mediation as complementary mediation, since both the direct and indirect effect is positive, the sign of their product is also positive. Hence, this study accept H5: TMC has a significant mediating role between buyer pressure and CSR practices in the Bangladeshi garment sector.

Table 4.10: *Mediating effect in the model*

Hypothesis	Relationship	Direct Effect	95% Confidence Interval of the Direct Effect	t value	Significance (p,0.05)	Indirect Effect	95% Confidence Interval of the Indirect Effect	t value	Significance (p<0.05)
H5	BP > CSR	0.222	[0.380, 0.054]	2.634	Yes	0.035	[0.002, 0.001]	1.794	Yes
H6	MI > CSR	-0.065	[0.348, 0.183]	0.626	No	0.407	[0.307, 0.243]	2.932	Yes
H7	GP > CSR	0.578	[0.424, 0.741]	7.068	Yes	0.010	[-0.020, 0.056]	0.583	No

BP= Buyer Pressure, CSR = Corporate Social Responsibility, MI = Media Interest, GP = Government Policy, TMC = Top Management Commitment. Bootstrapping (n= 5000).

The researcher than considered the H6: TMC has mediating role between media interest and CSR practices in the Bangladeshi apparel industry. To evaluate the relation, it is important to look on the result [Direct Effect is -0.065, p value = 0.626 and Confidence Intervals is 0.348, 0.184], furthermore the TMC has significant positive mediating effect between and CSR [Indirect Effect is 0.407, p value is 2.932 and Confidence Intervals is 0.307, 0.243]. These findings provide empirical support for the mediating role of TMC between media interest (MI) and CSR practices. It is observed that MI has no direct effect on CSR practices rather TMC indirectly mediating the relation between MI and CSR. Founded on early study (Baron & Kenny, 1986), this result confirming that, TMC is **Full Mediation** between MI and CSR practices. However, Zhao et al. (2010) considered it as **Indirect Only Mediation**. Hence, it can be accepted **H6: TMC has a significant mediating role between media interest and CSR practices in the Bangladeshi garment sector.**

Finally, the researcher interested to know whether TMC has mediating the role between Government Policy (GP) and CSR practices in the Bangladeshi apparel industry. To understand the relation, it is vital to evaluate the result from the Table 4.10 explains that the government policy has significant influence on CSR practices at 5% level [Direct Effect is 0.578, p value = 7.068 and Confidence Intervals is 0.424, 0.741], furthermore the TMC has no mediating effect between government policy and CSR practices [Indirect Effect is 0.010, p value is 0.583 and Confidence Intervals is -0.020, 0.056]. These result indicated that the government policy has direct influence on CSR practices and TMC has no mediating influence between government policy and CSR practices within the supply

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chains. Since the direct effect is significant but not the indirect effect, so the research consider it as **Direct Only No mediation** as stated by Zhao et al. (2010). Hence, based on results, it is unable to accept **H7: TMC has a significant mediating role between government policy and CSR practices in the Bangladeshi garment sector.**

4.6 CHAPTER SUMMARY:

This is one of the most important chapters that explain clearly the result form the survey data collected from Bangladesh. The whole chapter can be divided into three major sections. In the first stage, the researcher presented the frequencies analysis of the quantitative data which noticeably explained through figures and facts about the respondents understanding in relation to the CSR program, as well as the current phenomena associated with CSR practices within the supply chain. The facts and figures provided the overview to the reader of this dissertation. In the next stage, the researcher presents the analysis of the data using the Structural Equation Model with the help of Partial Least Square (PLS) version three software. The result from the software indicates that the conceptual model of this study has been design correctly. Most of the hypotheses were accepted and only a few hypotheses were not supported. Followed by a discussion why and why not hypotheses were supported. Finally, the research presented the results mediating effect of top management commitment within garments supply chain.

CHAPTER FIVE

DISCUSSION AND CONCLUSION

5.1 INTRODUCTION

In this chapter, the major findings of this study are summarized. The findings are also compared with other studies in order to investigate the determinants of corporate social responsibility (CSR) within Bangladeshi garments' supply chains.
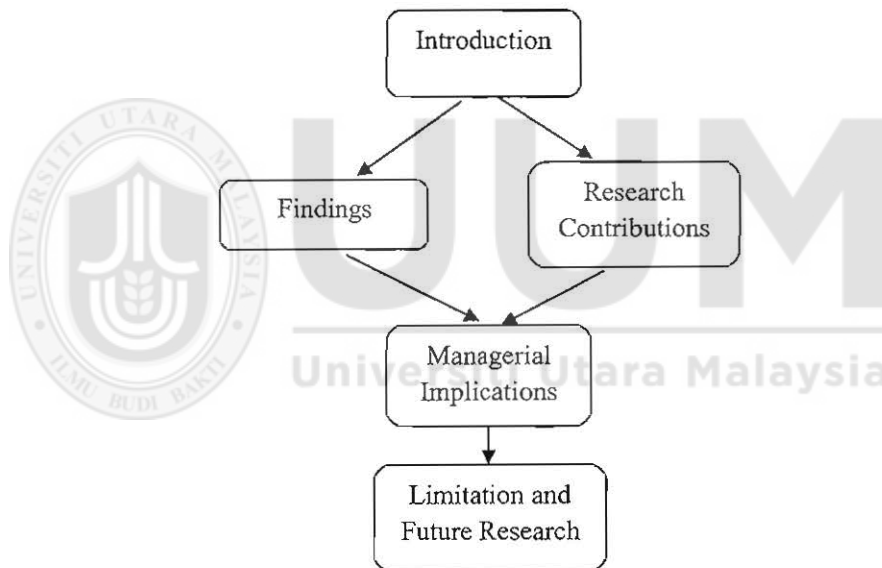
Figure 5.1
Structure of Chapter five

To understand the relation, researcher employed stakeholder theory through quantitative method research techniques based on the data collected from Bangladesh. The 'drop off and collect' survey administration technique was selected as the method of quantitative data collection. Based on the data, the researcher concluded that the buyer pressure, the media and government policy are the most influential determinates behind CSR practices

in supply chain whereas top management commitment has significant mediating role between determinants and CSR practices in Bangladeshi garment supply chains. The implications of the empirical results are analysed. Policy recommendations for CSR practices are forwarded based on the implications of the findings. The study also recommends the policy to ensure CSR practices within the supply chains. This chapter is comprised of four sections. After introduction, the second section summarizes the findings of this study. Section three suggests the policy recommendations based on the findings of the study. Section four discusses the limitations of this study and suggestions for further research.

5.2 FINDINGS

This study sought to advance research in the field of supply chains through providing evidence from the developing country. Early research presented corporate social responsibility (CSR) in supply chains as mission impossible (Knudsen, 2013). However, the findings suggest that a little initiative from certain stakeholder can contribute significantly without harming the other parties. From a practical point of view, researcher proposed a conceptual research model based on stakeholder theory and CSR pyramid theory, where all the drivers of CSR have been determined based on literature. The main objective of this study is to examine the complex relation among the determinants of CSR practices within the supply chains based on the primary data collected from Bangladesh. It is observed that the number of finding of this study is very similar with the previous studies. Whereas, there are number of findings that are completely new and almost non-

exist in the literature of social responsibility within the supply chain. In the next few paragraphs, researcher is going to explain each and every objective of this study and research findings which will assist the future research.

The first objective of this study is to examine the level of suppliers' corporate social responsibility (CSR) practices within supply chain of Bangladeshi garment sector. Extensive literature review assist us to identify the determinants of CSR, which included; media interest (Mont and Leire, 2009b), buyer pressure (Griffis et. al., 2014), and government policy (Yang and Rivers, 2009). To understand the level of CSR practices, this study looks on the mean value of CSR. Furthermore, the research also sees the overall mean value of CSR and also value for the five dimensions of CSR. Table 4.4 shows the mean value as well as the standard division of each items of CSR practices. It is observed that most of respondents agreed that their garments organizations are trying to ensure CSR practices. The result indicates that the level of CSR practices is high within the supply chain of Bangladeshi garment sector. To understand more details about CSR practices, researcher also examines the CSR practices for different dimensions. From the data, it is observed that most of dimensions (Mean value for Environment is 5.50; Mean value for Diversity is 5.94; Mean value for Human Right is 5.62; and Mean value for safety is 5.88) of CSR are well executed except the Philanthropy (Mean value is 4.10). Based on the data one can safely claim that the level of CSR practices is better than the previous time. Early study mentioned that the level of CSR practices is week in Bangladeshi garment sector (Parag 2014; Islam and Deegan 2004). Henceforth, the researcher can claim that current study achieves the first objective is to determine the

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level of suppliers' corporate social responsibility (CSR) practices within supply chain of Bangladeshi garment sector is improving.

The second research objective is to understand the influence of buyer pressure, media interest and government policy on CSR practices. To investigate whether the determinants are playing major contribution to ensure CSR practices within the supply chain, the researcher developed four hypotheses (H1, H2, H3 and H4). In the next section, researcher is going to present each of hypothesis separately. The first hypothesis is H1: Aggregated determinants has a positive significant impact on CSR practices within the Bangladeshi garment sector. The researcher observed that the influence of aggregated determinants has strong influence on CSR practices (see Figure 4.13). Thus, this study claim that the **CSR practices has been highly influenced by aggregated determinants**. The second hypothesis is H2: Buyer Pressure has a positive significant impact on CSR practices within the Bangladeshi garment sector. Result in Table 4.6 indicates that hypothesis one is well supported. This finding is similar with the early study that urges the buyer pressure influences CSR practices within the supply (Baden et al., 2009b). However, the contribution of this study is to understand that the level of buyer pressure on CSR practices. The bootstrapping outputs clearly demonstrated that buyer has medium influence on CSR practices. Based on the above discussion, this study urges that **the buyer pressure determine CSR practices as an important stakeholder** within supply chain of Bangladeshi garment sector.

Another important stakeholder within the supply chains is the media. Hence, the third hypothesis of this study is to evaluate the influence of media interest on CSR practices within the Bangladeshi garment supply chains. To obtain the research objective, current study developed a hypothesis, which; H3: Media Interest has a positive significant impact on supplier's CSR practices. In other word, Media Interest has positive impact on CSR practices but the value is not statistically significant. Early study also observed the influence of media within the supply chain (Robinson, 2001; Walgrave, Soroka, & Nuytemans, 2008). The contribution of this study, early studies only observed the influence of media on CSR, but this study confirm that the media has influence from on CSR but not highly significant.

Previously, the researcher explained the importance of government influence on CSR practices based on the literature review. So, the fourth hypothesis of this study is to evaluate the influence of government policy as a vital stakeholder on CSR practices within supply chain of Bangladeshi garment sector. To address the research objective, this study developed a hypothesis, which is; H4: Government Policy has a positive significant impact on CSR practices. The result from the data supports the hypothesis that the GP has influence on CSR practices. Early study also considered the government and other stakeholders as determinants to ensure CSR practices (Ehrgott et al., 2011). The nobility of this study is that the study clearly demonstrated **"the Government policy determine CSR practices as an important stakeholder** within supply chain of Bangladeshi garment sector. Based on the above discussion, this study urges that deferent

determinants has deferent level of influence on CSR practices within supply chain. Thus, researcher claim that the third objective of this study has been obtained.

The fourth objective of this study is to determine whether top management commitment mediate the relationship between media interest; buyer pressure; government policy and CSR practices within supply chain of Bangladeshi garment sector. To obtain the research objective, the researcher developed three hypotheses. These are H5: TMC has a significant mediating role between buyer pressure and CSR practices in the Bangladeshi garment sector. H6: TMC has a significant mediating role between media interest and CSR practices in the Bangladeshi garment sector. H7: TMC has a significant mediating role between government policy and CSR practices in the Bangladeshi garment sector. The result in Table 4.10 indicates that the top management has significant mediating effect between BP and CSR practices. BP has direct influence of CSR and result also indicates that the GP has positive indirect effect between BP and CSR. This result also tells us that the GP has significant role between BP and CSR practices. So, there is Partial Mediation and there is only indirect effect.

Our result also indicates that the TMC has full mediation between Media and CSR practices. The result from Path modelling for all data tell us that the media has insignificant direct relation with CSR practices. However, further analysis helps the researcher to understand that the media has indirect influence on CSR practices through TMC. In addition to that the current study urges that the media has lack of direct

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influences on supplier CSR practices, but it influence the TMC to practices CSR. Early study suggests that the media has direct influence CSR reporting within the textile supply chain based on Bangladesh (Islam & Deegan, 2008). Furthermore, current study also observed that the government has positive influence on CSR practices directly. In addition to that the result indicates that the top management commitment has no mediating effect between government policy and CSR practices within the supply chain. Hence, we can conclude that TMC has different level of mediating influence between the determinants and CSR practices within the supply chain of Bangladeshi garment sector. Thus, this study claim that the fourth objective (To determine whether top management commitment mediate the relationship between media interest; buyer pressure; government policy and CSR practices within supply chain of Bangladeshi garment sector) has been obtained.

5.3 RESEARCH CONTRIBUTION

There are number of contribution of this study and it brings new findings for body of knowledge on CSR practices within the supply chains. In this part of the study, researcher present more specific contribution of this study. Several studies conduct the research based on the data from developed countries, very little initiatives have been taken based on developing countries. The main contribution of this study is to understand determine the factors that influences CSR practices within the supply chain. To make it more specific, the researcher presents the research contribution in below into two stages; academic contribution and practical contribution.

5.3.1 Academic Contribution

First, this study adopted two theories to explain the determinants of CSR practices within garment supply chain, these are; stakeholder theory (Freeman and Reed, 1983) and CSR pyramid theory (Carroll, 1991). The limitation of stakeholder theory does not explain which stakeholder has more influence on other stakeholder. The stakeholder has been modified for several times to address the limitation of stakeholder theory through explaining internal and external stakeholder as well as implication of stakeholder theory in actually workplace (Donaldson and Preston, 1995; Mitchell, et. al., 1997; Freeman, 2010). Stakeholder theory also employed by the researcher to explain the CSR practices in supply chains (Carter and Rogers, 2008; Kaufmann, 2014). However, the main research gap is that the early studies never analyses the relation among the factors. Therefore, the theoretical contribution of this study is to understand the complex relation through examining the direct and mediating relation among the determinants. This is a major contribution of this study which clearly shows that the stakeholders have different level of contributions to ensure CSR practices within the supply chains. For example, previous studies considered the government or government policies influence the buyer to purchase from socially responsible supplier based on data from developed countries (Murray, 2001). Another study only considered the influence of media to ensure social responsibility in textile industry (Islam and Deegan, 2008). However, these early studies do not provide a comprehensive framework to explain CSR practices based on stakeholder theory. The major contribution of this study is to provide a framework which identified the major stakeholder and their level of influence to ensure CSR practices within supply chain.

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Moreover, the study has another academic contribution to understand the CSR pyramid (Carroll, 1991) theory from developing country point of view. CSR pyramid is a well-known accepted theory to explain the dimension of CSR practices, which includes; ethical, legal, philanthropic and economic responsibility. CSR pyramid theory has been further modified by Carter & Jennings (2004) to explain the CSR practices within the supply chain. However, the CSR pyramid theory yet to examine from developing country point of view especially within the supply chain. Therefore, this study validated dimension of CSR practices based on CSR pyramid theory and showed the implication of the theory in developing country.

Early studies on CSR practices within Bangladeshi garment sector were mostly based on qualitative method, very little initiative has been take based on quantitative methods. Hence, the methodological contribution of this study is to understand the relation based on quantitative methods which covered a substantial proportion of population. Additionally, the use of partial least square (PLS) software visualize the relation among the drivers of CSR within the Bangladeshi garments' supply chains.

5.3.2 Practical Contributions

The findings of this study have provided a deeper understanding and insightful managerial implication, especially related to CSR practices within the supply chain by providing in-depth understand of current status of CSR practices within the supply chain

of Bangladeshi garments sector. Previous studies only observed the level of CSR practices were considerably low in Bangladesh without specifying the industry. This study demonstrates clearly the level of CSR practices within the supply chain. Furthermore, this study also indicates different dimension of CSR practices which provides guideline to understand the level of CSR practices within the garment sector in Bangladesh. As a result, the finding of this study can be readily use for policy maker as well as relevant bodies to improve CSR practices within the supply chain of Bangladeshi garment sector.

Another contribution of this study, this study derived few important managerial implications which eventually can guide the different level of stakeholders to accomplish their obligation in supply chains. This study suggests that the buyer can play a potential role to improve the working condition and human right in supply chains through advice and admonish. They can also provide training for their suppliers, because a good number of suppliers are not properly aware about social responsibility. The result indicates that the buyer intention to buy from socially responsible companies also consider as seriously by the suppliers within the Bangladeshi garments' supply chains. Thus, it provides guideline for the international stakeholders to understand the level of CSR as well as it will allow them to develop policy to implement CSR practices within the garment sector.

5.4 LIMITATION AND FUTURE RESEARCH

The corporate social responsibility in supply chains is complicated and interesting research phenomena. Debate among the scholars whether the corporate has any responsibility for their supply chain rose the demand for investigation. Based on quantitative data from the emerging market, this study added impulse to this supply chain research. However, the limitation of this study is possibility of bias responds from the respondents. Since, the respondents of this study represent their company, they may bias with the surrounding environment. Future study may consider mixed-method data collection technique and analysis the data.

Researchers selected Bangladesh as research area, because Bangladesh is the second largest producer of textile and apparel in the world just after China. In Bangladesh apparel industry can be consider as the largest industry in Bangladesh. Number of government and non-government organizations are keeping monitoring this industry. As a result, it is possible to get good practices of CSR. However, other industry may suffer by operation and injustice as well as lack of social responsibility. Further study can consider different industries to understand the CSR practices within Bangladeshi supply chains. Further research can consider CSR practices in supply chain within multi-culture.

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APPENDIX A: QUESTIONNAIRE

QUESTIONNAIRE ON DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN BANGLADESH GARMENT SECTOR

Dear Sir/Madam,

With due respect, I would like to introduce myself as Tareq Hossain, a PhD student at Universiti Uttara Malaysia (UUM). Because of your hard-work, Bangladesh becomes the second largest garment manufacturer in the world just after China. I would like know more details about the garment industry through a research. To achieve my research objectives, I need your support.

I would appreciate if you kindly fill-up the attached file in order to complete my research work. For your kind information, you do not have provide your name or position in this form. The result of the survey will be used for academic purpose only.

Tareq Hossain

PhD student,
Universiti Utara Malaysia

Supervised by:
Prof Roslan Abdul Hakim
Othman Yeop Abdullah Graduate School of Business (OYAGSB)
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PART A: DEMOGRAPHIC INFORMATION (Please TICK on appropriate boxes)

1. Gender: □ Male   □ Female

2. Age: □ 30 & below   □ 31 – 45   □ 46–60   □ 61 & above

3. Religion: □ Muslim   □ Hindu   □ Other ……………………….... (Please specify)

4. Educational Qualification: □ Primary School   □ Secondary School   □ Diploma
□ Bachelor Degree   □ Master Degree   □ Doctoral Degree

5. Experience with this company: □ Less than 2 years   □ 2 – 5 years
□ 5 -10 years   □ 10 or more years

6. Designation: □ Director   □ GM/AGM   □ Manager

7. Department: □ CSR Dept.   □ HRM Dept.   □ Public Affairs   □ Other ………(Please specify)

PART B: COMPANY INFORMATION (Please TICK on appropriate boxes)

1. Types of Business: □ Yarn Production   □ Knit Fabric
□ Fabric dyeing   □ Garment

2. Indicate your main buyer from the list of MNC in the below;

□ Walmart   □ H&M   □ C&A   □ UNIQLO   □ Other, if other…..

3. Length of Operation: □Less than 5 Years   □More than 5 Years
□ More than 10 years

4. Number of Employees: □ ≤99   □ 100-499   □ 500-999   □ 1000-4999   □>5000

5. Does your enterprise follow any Ethical code of conduct: □ No   □ Yes

6. If you answer "Yes" for question 6, please tick the following option (You can tick more than one)

□ Working Hour   □ Fire Safety   □ Building Safety   □ Product Safety

PART C: EXPERIENTIAL INFORMATION

(Please tick/circle/indicate how much do you agree to the following statements by choosing the appropriate number based on the scale)

1	2	3	4	5	6	7							
Strongly Disagree	Nominal Disagree	Disagree	Neutral	Nominal Agree	Agree	Strongly Disagree							

		Environment									
	1	Currently, our all functions use a life-cycle analysis to evaluate the environmental friendliness of products and packaging Diversity	1	2	3	4	5	6	7
	2	Currently, our all functions participate in the design of products for disassembly	1	2	3	4	5	6	7
	3	Currently, our all functions ask suppliers to commit to waste reduction goals	1	2	3	4	5	6	7
	4	Currently, our all functions function participate in the design of products for recycling or reuse	1	2	3	4	5	6	7
	5	Currently, our all functions reduce packaging material("E5")	1	2	3	4	5	6	7
	6	Currently, our all functions purchase recycled packaging (E5)	1	2	3	4	5	6	7
	7	Currently, our all functions purchase packaging that is of lighter weight (E5)	1	2	3	4	5	6	7
		Diversity								
	8	Currently, our all functions ensure minority/women right	1	2	3	4	5	6	7
	9	Currently, our all functions have formal program minority/women right	1	2	3	4	5	6	7
		Human Right								
	10	Currently, our all functions ensure that they are not using sweatshop labor	1	2	3	4	5	6	7
	11	Currently, our all functions ensure that we comply with child labor laws	1	2	3	4	5	6	7
	12	Currently, our all functions ask to pay a "living wage" greater than a country's or region's minimum wage	1	2	3	4	5	6	7
		Philanthropy								
	13	Currently, our all functions volunteer at local charities	1	2	3	4	5	6	7

Left vertical label: Corporate Social Responsibility

	14	Currently, our all functions donate to philanthropic organizations	1	2	3	4	5	6	7
	15	Currently, our all functions help to increase the performance from the local community	1	2	3	4	5	6	7
	Safety									
	16	Currently, our all functions ensure that we are operated in a safe manner	1	2	3	4	5	6	7
	17	Currently, our all functions ensure safety of product from our facilities	1	2	3	4	5	6	7
Buyer Pressure	18	Our buyer set high CSR standards in their buying decision	1	2	3	4	5	6	7
	19	Our buyer show strong awareness about CSR issues	1	2	3	4	5	6	7
	20	Our buyer prefer purchasing from companies with a strong social image	1	2	3	4	5	6	7
	21	Our buyer inform the suppliers' about their social standards before buying	1	2	3	4	5	6	7
	22	Our buyer are likely to switch to our competitors if we do not engage with social work	1	2	3	4	5	6	7
	23	Our buyers are continuously pressuring us to practices CSR	1	2	3	4	5	6	7
Government Policy	24	Government /legal regulation in our industry is lobbied by activist groups to increase environmental standards.	1	2	3	4	5	6	7
	25	Government /legal regulation in our industry is likely to increase pressure if our industry does not improve socially by itself	1	2	3	4	5	6	7
	26	Government /legal regulation in our industry actively pushes for social improvement	1	2	3	4	5	6	7
	27	Government /legal regulation in our industry is expected to increase pressure to improve social work in the coming years	1	2	3	4	5	6	7
	28	Government /legal regulation in our industry is lobbied by activist groups to increase social standards	1	2	3	4	5	6	7
	29	Government /legal regulation in our industry currently sets strict social	1	2	3	4	5	6	7

		standards							
	30	Government /legal regulation in our industry currently holds my company responsible for the social impact of our suppliers	1	2	3	4	5	6	7
Media Exposure	31	Our firm's image as portrayed in the media is one of our primary concerns	1	2	3	4	5	6	7
	32	The media is interested in whether companies ensure fair labor in their production sites.	1	2	3	4	5	6	7
	33	Media exposure related to labor conditions at our production sites immediately affects our firm's production/sourcing strategies	1	2	3	4	5	6	7
	34	The threat of negative media exposure is the major reason why our firm is concerned about worker treatment issues.	1	2	3	4	5	6	7
Top Management Commitment	35	Top-level managers view CSR as being more important than cost.	1	2	3	4	5	6	7
	36	Top-level managers view CSR as being more important than meeting production schedules.	1	2	3	4	5	6	7
	37	Our performance evaluation by the top-level management depends heavily on CSR practices.	1	2	3	4	5	6	7
	38	Top-level managers allocate adequate resources toward efforts to improve CSR practices.	1	2	3	4	5	6	7
	39	We have clear CSR goals identified by top-level managers	1	2	3	4	5	6	7

Thank you very much

The questionnaire was available in the link below;

https://docs.google.com/forms/d/1lxz_QhFRwSzxqdyM-YPY_xPt6UndvnnVPcttaF8WpEU/edit

QUESTIONS   RESPONSES

DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY PRACTICE IN BANGLADESH GARMENT SECTOR

সম্মানিত গার্মেন্টস কর্মকর্তা ও কর্মচারী,
আসসালামু আলাইকুম / শুভ কামনা,

আপনাদের অশেষ পরিশ্রমের বিনিময়ে আজ আমাদের প্রিয় বাংলাদেশ বিশ্বে ২য় পোষাক প্রস্তুতকরী দেশ (১ম চীন,২য় বাংলাদেশ) । সেই বিষয়কে সামনে রেখে আমি তারেক হোসাইন একটি গবেষনা পরিচালনা করতে যাচ্ছি। আমার এই গবেষনার কাজটি আশা করি বাংলাদেশকে এগিয়ে নিয়ে যাব।

নিচের জরিপে অংশ গ্রহন করে আপনিও ভূমিকা রাখতে পারেন আমার এই গবেষনার কাজটি পরিচালনার জন্য। আপনার অবগতির জন্য বলে রাখা ভাল যে এই জরিপে কোথাও আপনার নাম বা আপনার কোম্পানির নাম উল্লেখ করতে হবে না। গবেষনার ফলাফল কেবল মাত্র শিক্ষাগত কাজেই ব্যবহার করা হবে।

আপনার সহযোগিতা আমার অত্যন্ত প্রয়োজন।

তারেক হোসাইন
Student, PhD Program
Othman Yeop Abdullah (OYA) Graduate School of Business
Universiti Uttara Malaysia

APPENDIX C: COMPUTER GENERATED RANDOM NUMBER

SurveyMonkey
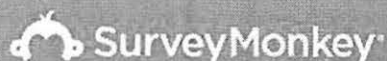
Sample Size Calculator

How many people do you need to take your survey? Even if you're a statistician, determining survey sample size can be tough.

Want to know how to calculate it? Our sample size calculator makes it easy. Here's everything you need to know about getting the right number of responses for your survey.

Calculate Your Sample Size:

Population Size:	4364
Confidence Level (%):	95 ▾
Margin of Error (%):	10

CALCULATE

Sample Size:

94

Note: This study calculated the sample size using the Survey Monkey Calculator to identify the correct number of our quantitative survey. As we know that the approximate number total number of garments in Bangladesh is 4364 and the researcher would like to get the sample size at 95% confidence level. In the below, this study presents the total 94 number generated survey monkey calculator available in internet for free use.

Computer Generated Random Sampling Number

200 Sets of **1 Unique** Number
Range: From 1 to **4,364**

https://www.randomizer.org/

Set #1	1870	Set #22	3393	Set #43
3621	Set #12	698	Set #33	443
Set #2	2196	Set #23	1167	Set #44
3570	Set #13	148	Set #34	193
Set #3	3497	Set #24	1401	Set #45
1786	Set #14	1216	Set #35	224
Set #4	282	Set #25	1991	Set #46
3441	Set #15	1298	Set #36	1529
Set #5	3335	Set #26	2939	Set #47
3326	Set #16	1222	Set #37	287
Set #6	2330	Set #27	2949	Set #48
1708	Set #17	3643	Set #38	1908
Set #7	3288	Set #28	2743	Set #49
2391	Set #18	1111	Set #39	3393
Set #8	1760	Set #29	2829	Set #50
3608	Set #19	2104	Set #40	874
Set #9	1410	Set #30	1012	Set #51
781	Set #20	1325	Set #41	558
Set #10	2202	Set #31	2683	Set #52
1541	Set #21	2368	Set #42	659
Set #11	252	Set #32	3603	Set #53

2429	Set #66	1487	Set #91	1617
Set #54	2713	Set #79	3089	Set #104
3010	Set #67	411	Set #92	3654
Set #55	1828	Set #80	1558	Set #105
2462	Set #68	3314	Set #93	907
Set #56	2137	Set #81	2773	Set #106
2564	Set #69	1582	Set #94	37
Set #57	2762	Set #82	1896	Set #107
960	Set #70	3532	Set #95	123
Set #58	3261	Set #83	1023	Set #108
3348	Set #71	1521	Set #96	3219
Set #59	2620	Set #84	3775	Set #109
962	Set #72	583	Set #97	1407
Set #60	4184	Set #85	25	Set #110
2762	Set #73	3717	Set #98	1881
Set #61	1003	Set #86	44	Set #111
1075	Set #74	1341	Set #99	103
Set #62	2452	Set #87	611	Set #112
4137	Set #75	3670	Set #100	2901
Set #63	1043	Set #88	2113	Set #113
4208	Set #76	2619	Set #101	3764
Set #64	2093	Set #89	2736	Set #114
2904	Set #77	868	Set #102	1215
Set #65	3413	Set #90	2767	Set #115
343	Set #78	4160	Set #103	2836

Set #116	3068	Set #141	1878	Set #166
1187	Set #129	1713	Set #154	1273
Set #117	3286	Set #142	2321	Set #167
2997	Set #130	2442	Set #155	2702
Set #118	468	Set #143	4108	Set #168
2189	Set #131	2562	Set #156	1029
Set #119	642	Set #144	3355	Set #169
2637	Set #132	4259	Set #157	883
Set #120	3404	Set #145	575	Set #170
1492	Set #133	3112	Set #158	4246
Set #121	1402	Set #146	473	Set #171
501	Set #134	1805	Set #159	2383
Set #122	3211	Set #147	1466	Set #172
1833	Set #135	3224	Set #160	397
Set #123	19	Set #148	25	Set #173
3732	Set #136	1464	Set #161	2059
Set #124	1567	Set #149	3091	Set #174
1814	Set #137	535	Set #162	1400
Set #125	3967	Set #150	105	Set #175
463	Set #138	2777	Set #163	4061
Set #126	3733	Set #151	1389	Set #176
3748	Set #139	2053	Set #164	814
Set #127	361	Set #152	2659	Set #177
325	Set #140	2513	Set #165	746
Set #128	375	Set #153	3133	Set #178

1830	1785	3942	1269	4022
Set #179	Set #184	Set #189	Set #194	Set #199
118	2893	1552	1432	3066
Set #180	Set #185	Set #190	Set #195	Set #200
3622	3377	3994	282	245
Set #181	Set #186	Set #191	Set #196	
808	750	2070	802	
Set #182	Set #187	Set #192	Set #197	
4263	883	1112	1781	
Set #183	Set #188	Set #193	Set #198	

APPENDIX D: APPOINTMENT LETTER FOR RESEARCH ASSISTANT

Date: 02 January, 2018

To
Md. Julkar Naim
Student, Asian University
Uttara Campus, Dhaka.
Bangladesh

Subject: Appointment as a research assistant

Dear Mr. Naim,

With reference to the subsequent discussion with you, it is our pleasure to invite you as a research assistant. Your responsibility is to collect data from different garments based on my instruction. I will pay you Taka 250 (Two Hundred Fifty Only) for each questionnaire to cover the related expenditure such as field visit, travelling, remunerators' fees, data entry fee, proof reading, stationary, photocopy, etc. You need to collect a total on two hundred data from garment executive. Please note the unit of analysis is one garment for one questionnaire only. You have collect the responds from the CSR manager or above.

Hopefully with this appointment you will demonstrate a good contribution and strong commitments with sincerity and ethics.

Thank you.

Your sincerely,

Tareq Bin Hossain

Md Tareq Hossain
PhD Candidate
Othman Yeop Abdullah Graduate School of Business
Universiti Utara Malaysia
Sintok, 06010.
Kedah, Malaysia

APPENDIX E: MAP OF THE SELECTED DISTRICT FOR SURVEY
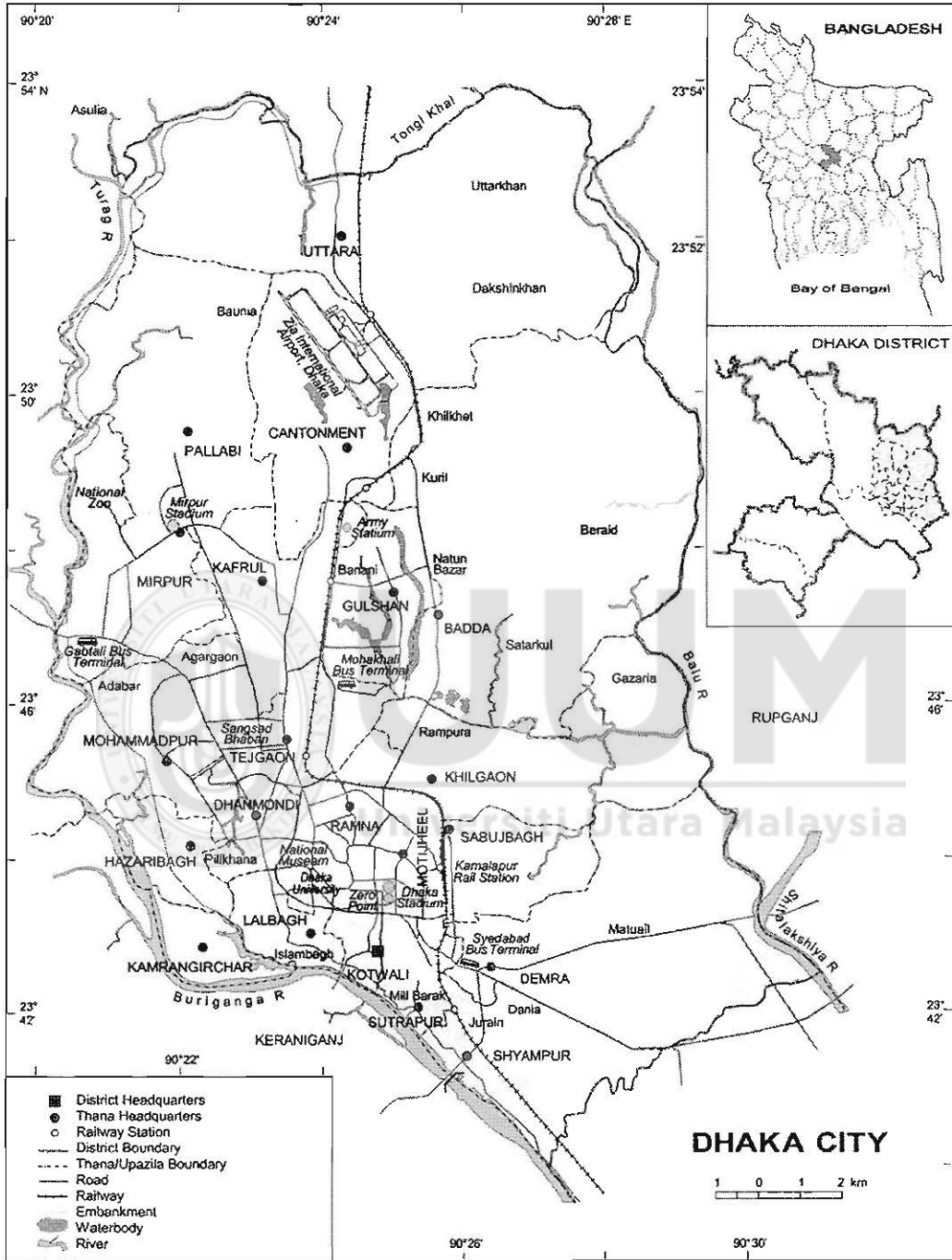
Map of Dhaka District
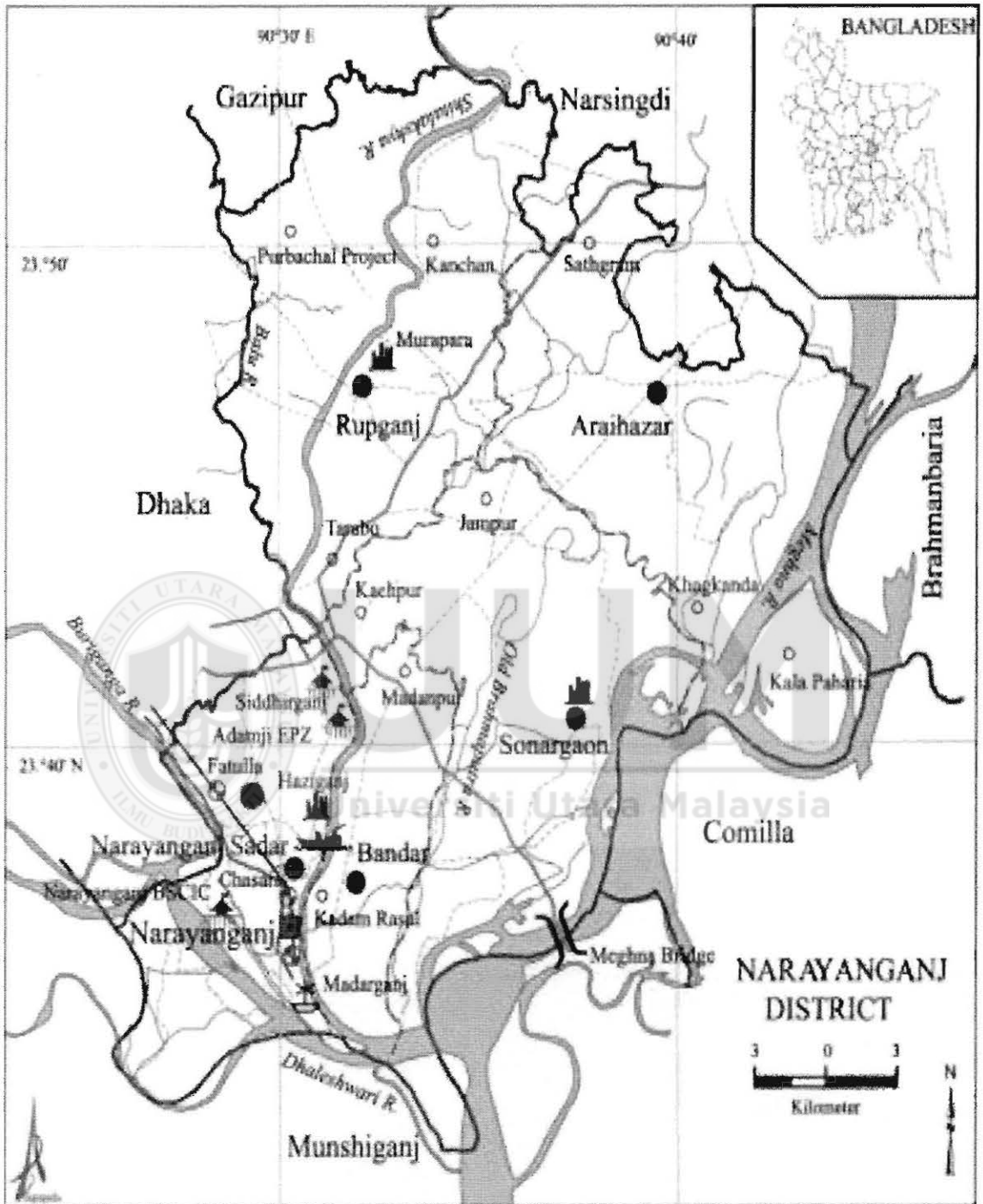
Map of Narayanganj District

Map of Gazipur District

APPENDIX F: RESULT FROM PLS-3 SOFTWARE

Algorithm Model
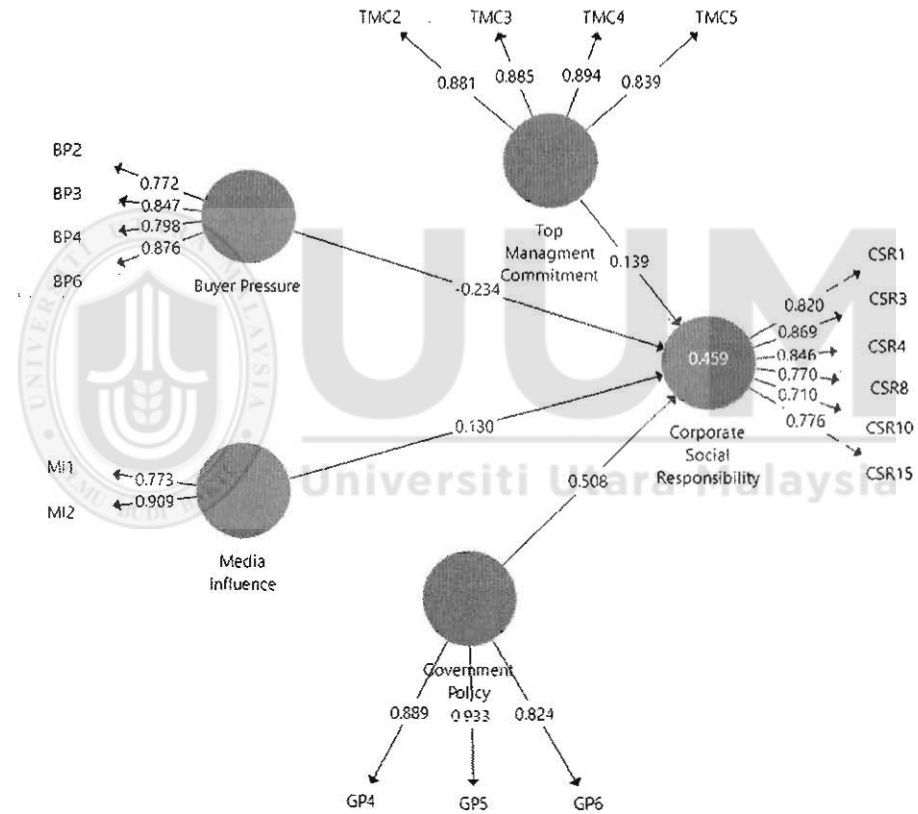
PLS Results in Details

Discriminant Validity

	BP	CSR	GP	MI	TMC
Buyer Pressure	0.824				
Corporate Social Responsibility	-0.306	0.800			
Government Policy	-0.162	0.624	0.883		
Media Influence	-0.254	0.398	0.433	0.844	
Top Management Commitment	0.313	0.132	0.153	-0.084	0.875

Outer Loadings (Algorithm)

	Buyer Pressure	Corporate Social Responsibility	Government Policy	Media Influence	Top Managment Commitment
BP2	0.772				
BP3	0.847				
BP4	0.798				
BP6	0.876				
CSR1		0.820			
CSR10		0.710			
CSR15		0.776			
CSR3		0.869			
CSR4		0.846			
CSR8		0.770			
GP4			0.889		
GP5			0.933		
GP6			0.824		
MI1				0.773	
MI2				0.909	
TMC2					0.881
TMC3					0.885
TMC4					0.894
TMC5					0.839
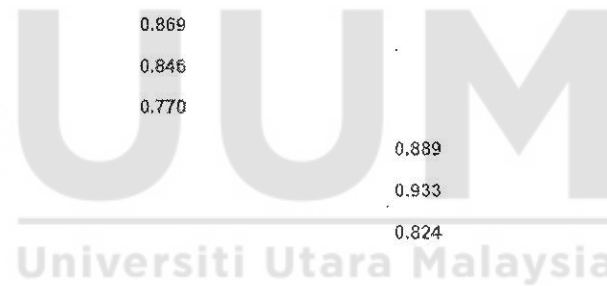
Indicator Data (Correlations)

BP2	BP3	BP4	BP6	CSR1	CSR10	CSR15	CSR3	CSR4	CSR8	GP4	GP5	GP6	MI1	MI2	TMC2	TMC3	TMC4	TMC5
5.000	7.000	6.000	5.000	2.000	5.000	5.000	1.000	3.000	5.000	6.000	5.000	6.000	1.000	2.000	6.000	7.000	6.000	5.000
6.000	7.000	6.000	7.000	4.000	4.000	6.000	2.000	3.000	6.000	7.000	6.000	5.000	1.000	1.000	7.000	6.000	7.000	6.000
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5.000	5.000	6.000	5.000	3.000	3.000	3.000	2.000	2.000	5.000	3.000	2.000	5.000	2.000	1.000	2.000	1.000	2.000	1.000
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5.000	6.000	5.000	6.000	3.000	3.000	1.000	2.000	2.000	5.000	3.000	2.000	3.000	2.000	1.000	1.000	1.000	1.000	2.000
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BP2	BP3	BP4	BP6	CSR1	CSR10	CSR15	CSR3	CSR4	CSR8	GP4	GP5	GP6	MI1	MI2	TMC2	TMC3	TMC4	TMC5
5.000	5.000	5.000	5.000	6.000	6.000	5.000	6.000	6.000	7.000	7.000	6.000	6.000	2.000	5.000	7.000	6.000	7.000	6.000
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2.000	7.000	5.000	3.000	7.000	3.000	6.000	5.000	6.000	5.000	7.000	4.000	3.000	3.000	6.000	1.000	3.000	3.000	3.000
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BP2	BP3	BP4	BP6	CSR1	CSR10	CSR15	CSR3	CSR4	CSR8	GP4	GP5	GP6	MI1	MI2	TMC2	TMC3	TMC4	TMC5
5.000	3.000	6.000	5.000	7.000	6.000	6.000	7.000	7.000	6.000	5.000	5.000	6.000	2.000	3.000	3.000	2.000	1.000	1.000
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6.000	5.000	6.000	5.000	3.000	2.000	2.000	1.000	3.000	5.000	2.000	2.000	5.000	3.000	5.000	2.000	3.000	2.000	3.000
3.000	2.000	3.000	2.000	7.000	6.000	7.000	7.000	6.000	6.000	6.000	7.000	7.000	6.000	7.000	6.000	6.000	7.000	7.000
7.000	5.000	6.000	3.000	7.000	7.000	7.000	7.000	6.000	7.000	5.000	7.000	6.000	6.000	6.000	6.000	7.000	6.000	6.000
6.000	7.000	6.000	6.000	5.000	6.000	6.000	5.000	5.000	6.000	6.000	5.000	6.000	6.000	5.000	1.000	1.000	1.000	3.000
6.000	6.000	5.000	6.000	7.000	6.000	6.000	5.000	6.000	6.000	7.000	5.000	6.000	2.000	4.000	2.000	3.000	1.000	3.000
6.000	7.000	7.000	6.000	5.000	6.000	5.000	7.000	5.000	7.000	7.000	6.000	5.000	2.000	6.000	1.000	6.000	3.000	1.000
7.000	5.000	7.000	3.000	5.000	6.000	5.000	6.000	6.000	7.000	7.000	5.000	7.000	2.000	6.000	2.000	1.000	3.000	6.000
3.000	2.000	2.000	3.000	5.000	7.000	5.000	7.000	6.000	7.000	5.000	5.000	7.000	2.000	6.000	1.000	1.000	3.000	6.000
2.000	3.000	3.000	2.000	7.000	6.000	6.000	5.000	5.000	7.000	5.000	5.000	5.000	3.000	3.000	3.000	3.000	2.000	1.000
7.000	5.000	7.000	3.000	5.000	6.000	5.000	6.000	6.000	6.000	5.000	6.000	5.000	5.000	3.000	7.000	3.000	2.000	6.000
6.000	5.000	6.000	3.000	7.000	7.000	7.000	5.000	7.000	7.000	5.000	7.000	5.000	4.000	6.000	3.000	1.000	3.000	6.000
6.000	5.000	7.000	2.000	7.000	5.000	7.000	5.000	7.000	7.000	7.000	6.000	6.000	3.000	4.000	2.000	1.000	6.000	3.000

BP2	BP3	BP4	BP6	CSR1	CSR10	CSR15	CSR3	CSR4	CSR8	GP4	GP5	GP6	MI1	MI2	TMC2	TMC3	TMC4	TMC5
5.000	6.000	7.000	2.000	7.000	6.000	7.000	7.000	5.000	7.000	6.000	7.000	6.000	5.000	4.000	3.000	3.000	1.000	1.000
6.000	7.000	6.000	5.000	5.000	7.000	5.000	7.000	5.000	6.000	5.000	5.000	6.000	3.000	6.000	2.000	3.000	2.000	1.000
6.000	7.000	5.000	3.000	5.000	5.000	5.000	5.000	7.000	7.000	6.000	5.000	7.000	2.000	5.000	1.000	3.000	2.000	6.000
7.000	5.000	5.000	2.000	7.000	6.000	6.000	5.000	5.000	6.000	5.000	7.000	5.000	2.000	6.000	3.000	6.000	6.000	6.000
7.000	5.000	7.000	5.000	3.000	6.000	6.000	7.000	5.000	7.000	6.000	5.000	7.000	6.000	6.000	2.000	2.000	3.000	2.000
7.000	6.000	3.000	3.000	7.000	7.000	6.000	6.000	7.000	6.000	5.000	5.000	5.000	3.000	3.000	3.000	3.000	2.000	2.000
5.000	6.000	5.000	3.000	6.000	7.000	7.000	7.000	6.000	7.000	7.000	7.000	5.000	1.000	2.000	3.000	2.000	3.000	2.000
6.000	5.000	5.000	4.000	6.000	6.000	5.000	6.000	6.000	6.000	7.000	6.000	6.000	5.000	5.000	2.000	1.000	6.000	3.000
6.000	5.000	5.000	4.000	7.000	6.000	7.000	5.000	7.000	7.000	7.000	7.000	5.000	3.000	3.000	2.000	2.000	1.000	1.000
5.000	5.000	6.000	3.000	7.000	6.000	5.000	5.000	4.000	5.000	6.000	5.000	6.000	3.000	5.000	2.000	2.000	2.000	2.000
5.000	5.000	6.000	2.000	7.000	6.000	7.000	5.000	6.000	6.000	6.000	5.000	6.000	2.000	3.000	3.000	3.000	6.000	2.000
6.000	5.000	6.000	3.000	7.000	6.000	7.000	7.000	6.000	6.000	6.000	7.000	7.000	1.000	5.000	3.000	3.000	3.000	3.000
3.000	2.000	1.000	1.000	5.000	7.000	6.000	5.000	6.000	5.000	3.000	6.000	5.000	1.000	2.000	2.000	3.000	2.000	1.000
5.000	7.000	6.000	3.000	7.000	6.000	6.000	7.000	7.000	6.000	5.000	5.000	6.000	2.000	3.000	3.000	2.000	1.000	1.000
7.000	7.000	7.000	4.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	7.000	5.000	6.000	3.000	6.000	6.000	6.000
5.000	5.000	3.000	3.000	6.000	7.000	5.000	6.000	6.000	7.000	6.000	6.000	5.000	3.000	3.000	2.000	1.000	1.000	1.000
6.000	5.000	3.000	3.000	5.000	7.000	5.000	6.000	6.000	6.000	5.000	5.000	5.000	3.000	5.000	2.000	3.000	5.000	3.000
2.000	2.000	1.000	1.000	5.000	7.000	5.000	6.000	6.000	7.000	5.000	5.000	6.000	3.000	5.000	3.000	3.000	3.000	2.000
2.000	1.000	1.000	1.000	5.000	7.000	6.000	6.000	6.000	7.000	5.000	6.000	7.000	5.000	6.000	4.000	3.000	3.000	4.000
1.000	2.000	2.000	3.000	5.000	7.000	7.000	5.000	5.000	6.000	5.000	7.000	7.000	3.000	6.000	2.000	3.000	3.000	4.000
1.000	1.000	2.000	4.000	5.000	6.000	7.000	7.000	6.000	7.000	5.000	6.000	5.000	3.000	5.000	2.000	1.000	2.000	1.000

Outer Weights

	Buyer Pressure	Corporate Social Responsibility	Government Policy	Media Influence	Top Managment Commitment
BP2	0.162				
BP3	0.227				
BP4	0.264				
BP6	0.539				
CSR1		0.195			
CSR10		0.159			
CSR15		0.234			
CSR3		0.236			
CSR4		0.221			
CSR8		0.199			
GP4			0.359		
GP5			0.456		
GP6			0.310		
MI1				0.464	
MI2				0.706	
TMC2					0.304
TMC3					0.304
TMC4					0.264
TMC5					0.270

Outer Model

	Buyer Pressure	Corporate Social Responsibility	Government Policy	Media Influence	Top Managment Commitment
BP2	-1.000				
BP3	-1.000				
BP4	-1.000				
BP6	-1.000				
CSR1		-1.000			
CSR10		-1.000			
CSR15		-1.000			
CSR3		-1.000			
CSR4		-1.000			
CSR8		-1.000			
GP4			-1.000		
GP5			-1.000		
GP6			-1.000		
MI1				-1.000	
MI2				-1.000	
TMC2					-1.000
TMC3					-1.000
TMC4					-1.000
TMC5					-1.000
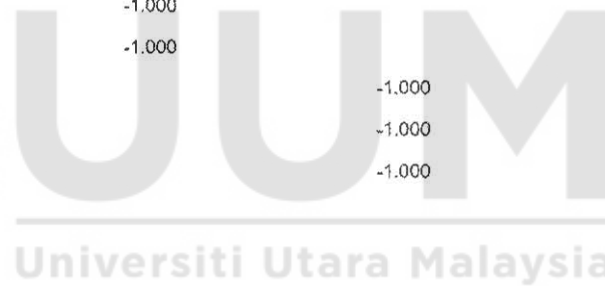
BOOTSTRAPPING FINAL RESULT

Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP -> CSR	-0.001	0.018	0.144	0.008	0.994
BP -> GP	0.455	0.429	0.164	2.768	0.006
BP -> TMC	-0.143	-0.158	0.173	0.827	0.408
GP -> CSR	-0.354	-0.343	0.149	2.381	0.017
GP -> TMC	0.536	0.517	0.133	4.014	0.000
MI -> CSR	0.215	0.194	0.112	1.921	0.055
MI -> GP	0.131	0.180	0.177	0.739	0.460
MI -> TMC	0.069	0.090	0.120	0.579	0.563
TMC -> CSR	0.759	0.775	0.079	9.546	0.000

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Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
BP -> CSR	-0.001	0.018	-0.256	0.299
BP -> GP	0.455	0.429	0.094	0.701
BP -> TMC	-0.143	-0.158	-0.503	0.166
GP -> CSR	-0.354	-0.343	-0.647	-0.083
GP -> TMC	0.536	0.517	0.244	0.749
MI -> CSR	0.215	0.194	-0.053	0.390
MI -> GP	0.131	0.180	-0.152	0.522
MI -> TMC	0.069	0.090	-0.136	0.331
TMC -> CSR	0.759	0.775	0.607	0.918

Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
BP -> CSR	-0.001	0.018	0.019	-0.285	0.270
BP -> GP	0.455	0.429	-0.025	0.108	0.709
BP -> TMC	-0.143	-0.158	-0.016	-0.485	0.180
GP -> CSR	-0.354	-0.343	0.011	-0.685	-0.107
GP -> TMC	0.536	0.517	-0.019	0.267	0.760
MI -> CSR	0.215	0.194	-0.021	-0.014	0.410
MI -> GP	0.131	0.180	0.049	-0.381	0.425
MI -> TMC	0.069	0.090	0.020	-0.171	0.291
TMC -> CSR	0.759	0.775	0.016	0.541	0.881

Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP -> CSR	-0.085	-0.105	0.133	0.634	0.526
BP -> GP					
BP -> TMC	0.243	0.236	0.123	1.985	0.047
GP -> CSR	0.406	0.402	0.120	3.384	0.001
GP -> TMC					
MI -> CSR	0.059	0.080	0.101	0.589	0.556
MI -> GP					
MI -> TMC	0.070	0.080	0.083	0.845	0.398
TMC -> CSR					

Indirect Effects: Confidence Intervals

	Original Sample (O)	Sample Mean (M)	2.5%	97.5%
BP -> CSR	-0.085	-0.105	-0.400	0.124
BP -> GP				
BP -> TMC	0.243	0.236	0.032	0.486
GP -> CSR	0.406	0.402	0.182	0.641
GP -> TMC				
MI -> CSR	0.059	0.080	-0.106	0.295
MI -> GP				
MI -> TMC	0.070	0.080	-0.100	0.223
TMC -> CSR				

Indirect Effects: Confidence Intervals Bias Corrected

	Original Sample (O)	Sample Mean (M)	Bias	2.5%	97.5%
BP -> CSR	-0.085	-0.105	-0.020	-0.375	0.140
BP -> GP					
BP -> TMC	0.243	0.236	-0.007	0.046	0.509
GP -> CSR	0.406	0.402	-0.004	0.193	0.654
GP -> TMC					
MI -> CSR	0.059	0.080	0.021	-0.143	0.252
MI -> GP					
MI -> TMC	0.070	0.080	0.009	-0.213	0.194
TMC -> CSR					

Total Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP -> CSR	-0.086	-0.087	0.165	0.519	0.604
BP -> GP	0.455	0.429	0.164	2.768	0.006
BP -> TMC	0.101	0.078	0.231	0.437	0.662
GP -> CSR	0.052	0.059	0.111	0.469	0.639
GP -> TMC	0.536	0.517	0.133	4.014	0.000
MI -> CSR	0.274	0.274	0.111	2.478	0.013
MI -> GP	0.131	0.180	0.177	0.739	0.460
MI -> TMC	0.140	0.169	0.136	1.027	0.305
TMC -> CSR	0.759	0.775	0.079	9.546	0.000

Outer Loadings

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP1 <- BP	0.722	0.711	0.117	6.150	0.000
BP2 <- BP	0.664	0.654	0.097	6.815	0.000
BP3 <- BP	0.847	0.842	0.048	17.519	0.000
BP4 <- BP	0.772	0.756	0.084	9.157	0.000
BP5 <- BP	0.761	0.754	0.101	7.561	0.000
CSR2 <- CSR	0.698	0.691	0.092	7.544	0.000
CSR3 <- CSR	0.816	0.815	0.049	16.632	0.000
CSR4 <- CSR	0.750	0.747	0.041	18.406	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
GP3 <- GP	0.805	0.789	0.094	8.550	0.000
GP4 <- GP	0.808	0.810	0.080	10.057	0.000
GP5 <- GP	0.705	0.657	0.191	3.691	0.000
ME2 <- MI	0.963	0.928	0.121	7.964	0.000
ME4 <- MI	0.584	0.549	0.271	2.151	0.032
TMC1 <- TMC	0.905	0.906	0.019	47.322	0.000
TMC2 <- TMC	0.680	0.670	0.090	7.551	0.000
TMC3 <- TMC	0.847	0.847	0.035	24.194	0.000
TMC5 <- TMC	0.739	0.732	0.065	11.401	0.000

Outer Weights

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP1 <- BP	0.250	0.248	0.057	4.352	0.000
BP2 <- BP	0.203	0.194	0.088	2.301	0.021
BP3 <- BP	0.379	0.373	0.075	5.059	0.000
BP4 <- BP	0.234	0.228	0.060	3.883	0.000
BP5 <- BP	0.241	0.249	0.084	2.865	0.004
CSR2 <- CSR	0.402	0.401	0.058	6.919	0.000
CSR3 <- CSR	0.447	0.450	0.048	9.244	0.000
CSR4 <- CSR	0.473	0.470	0.060	7.831	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
GP3 <- GP	0.408	0.406	0.067	6.134	0.000
GP4 <- GP	0.519	0.531	0.112	4.627	0.000
GP5 <- GP	0.358	0.327	0.139	2.578	0.010
ME2 <- MI	0.865	0.823	0.177	4.897	0.000
ME4 <- MI	0.286	0.273	0.268	1.067	0.286
TMC1 <- TMC	0.376	0.376	0.040	9.388	0.000
TMC2 <- TMC	0.248	0.246	0.053	4.677	0.000
TMC3 <- TMC	0.344	0.346	0.042	8.258	0.000
TMC5 <- TMC	0.270	0.266	0.035	7.601	0.000

QUALITY CRITERIA

R Square

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
CSR	0.494	0.535	0.088	5.631	0.000
GP	0.281	0.326	0.087	3.227	0.001
TMC	0.249	0.286	0.091	2.750	0.006

R Square Adjusted

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
CSR	0.472	0.515	0.091	5.170	0.000
GP	0.266	0.312	0.089	2.995	0.003

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	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
TMC	0.226	0.264	0.094	2.416	0.016

r Square

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP -> CSR	0.000	0.028	0.041	0.000	1.000
BP -> GP	0.222	0.270	0.218	1.017	0.309
BP -> TMC	0.017	0.049	0.066	0.262	0.794
GP -> CSR	0.140	0.150	0.105	1.328	0.184
GP -> TMC	0.275	0.279	0.148	1.857	0.063
MI -> CSR	0.069	0.080	0.072	0.958	0.338

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
MI -> GP	0.018	0.075	0.105	0.175	0.861
MI -> TMC	0.005	0.022	0.030	0.164	0.870
TMC -> CSR	0.853	0.998	0.401	2.126	0.034

Average Variance Extracted (AVE)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP	0.571	0.565	0.065	8.721	0.000
CSR	0.572	0.571	0.044	12.888	0.000
GP	0.599	0.587	0.071	8.385	0.000
MI	0.634	0.625	0.083	7.676	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
TMC	0.636	0.634	0.040	15.712	0.000

Composite Reliability

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP	0.868	0.861	0.043	20.422	0.000
CSR	0.799	0.796	0.033	24.041	0.000
GP	0.817	0.799	0.075	10.961	0.000
MI	0.766	0.731	0.135	5.682	0.000
TMC	0.874	0.871	0.021	40.644	0.000

rho_A

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP	0.837	0.839	0.019	44.374	0.000
CSR	0.616	0.617	0.045	13.723	0.000
GP	0.584	0.589	0.056	10.382	0.000
MI	0.552	0.561	0.056	9.844	0.000
TMC	0.821	0.823	0.019	43.834	0.000
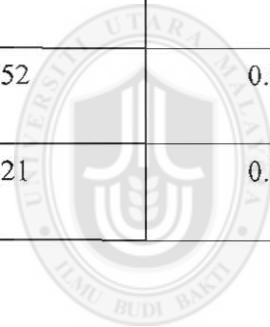
Cronbach's Alpha

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
BP	0.835	0.834	0.020	41.918	0.000
CSR	0.614	0.611	0.045	13.713	0.000
GP	0.586	0.581	0.056	10.546	0.000
MI	0.546	0.544	0.052	10.434	0.000
TMC	0.820	0.818	0.020	41.155	0.000

Heterotrait-Monotrait Ratio (HTMT)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
CSR -> BP	0.654	0.654	0.079	8.324	0.000
GP -> BP	0.617	0.616	0.065	9.534	0.000
GP -> CSR	0.406	0.419	0.092	4.402	0.000
MI -> BP	0.646	0.648	0.060	10.795	0.000
MI -> CSR	0.639	0.642	0.088	7.225	0.000
MI -> GP	0.555	0.579	0.077	7.207	0.000
TMC -> BP	0.741	0.739	0.046	15.967	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
TMC -> CSR	0.754	0.756	0.059	12.721	0.000
TMC -> GP	0.617	0.617	0.062	9.888	0.000
TMC -> MI	0.548	0.550	0.074	7.438	0.000

SRMR

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Saturated Model	0.086	0.052	0.003	28.570	0.000
Estimated Model	0.086	0.052	0.003	28.606	0.000

d_ULS

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Saturated Model	1.141	0.413	0.048	23.543	0.000
Estimated Model	1.141	0.411	0.048	23.665	0.000

d_G

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Saturated Model	0.439	0.258	0.021	20.664	0.000
Estimated Model	0.439	0.258	0.021	20.909	0.000

HISTOGRAMS

Buyer Pressure to CSR
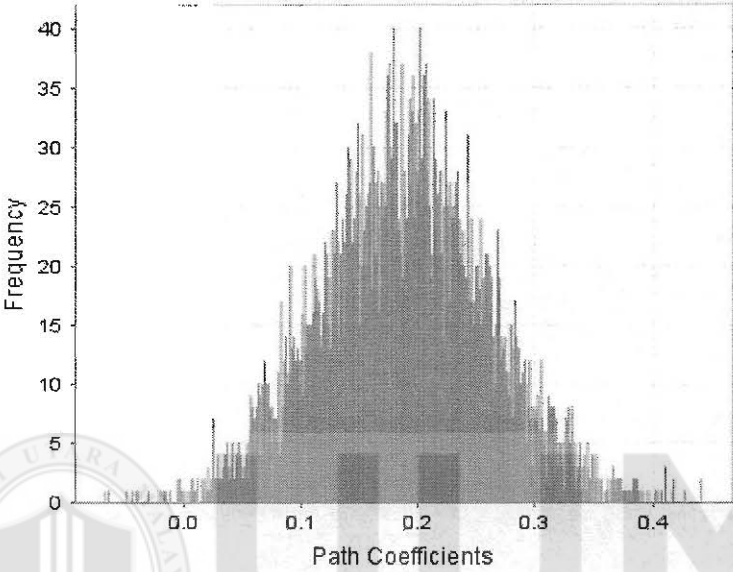
Buyer Pressure to Government
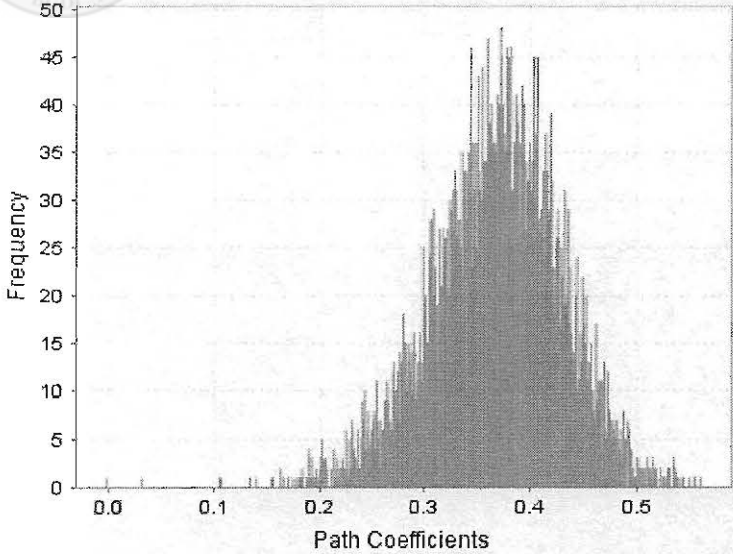
Buyer Pressure to Top Management Commitment
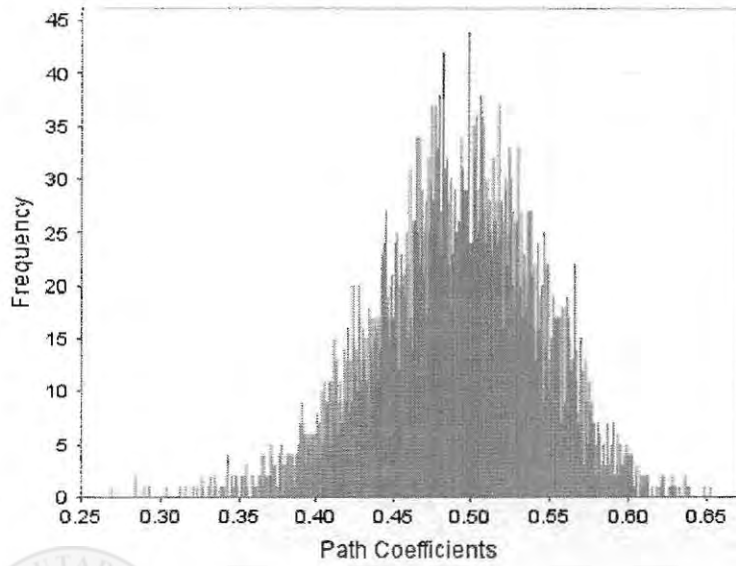
Government Policy to CSR practices
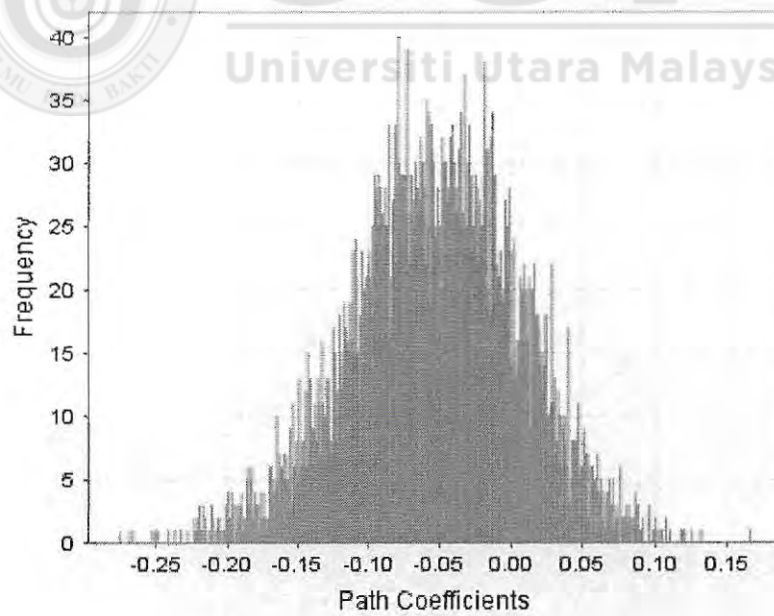
Government Policy to CSR practices
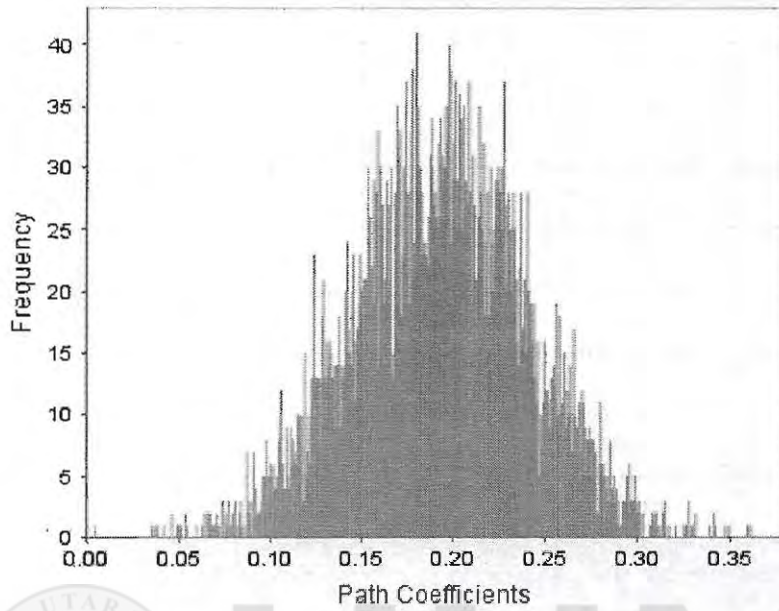
Media Interest to CSR practices
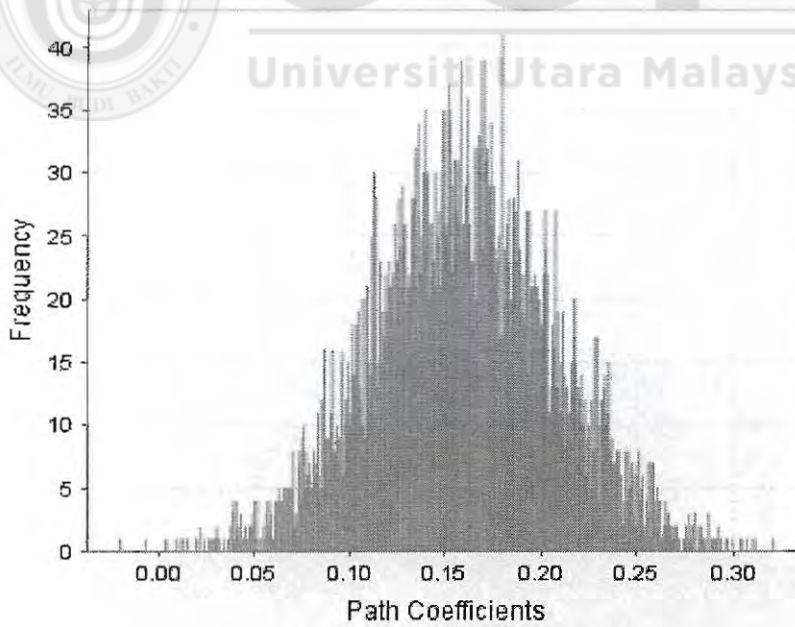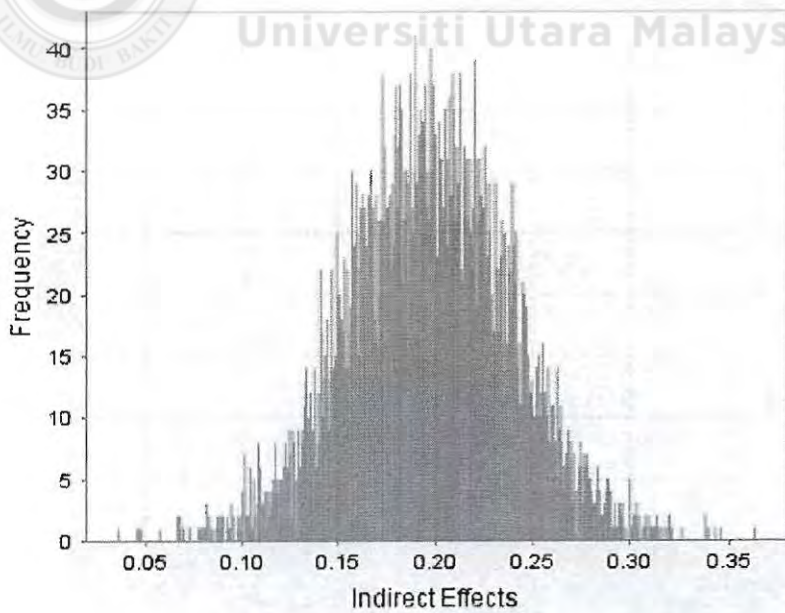
Media Interest to Government Policy
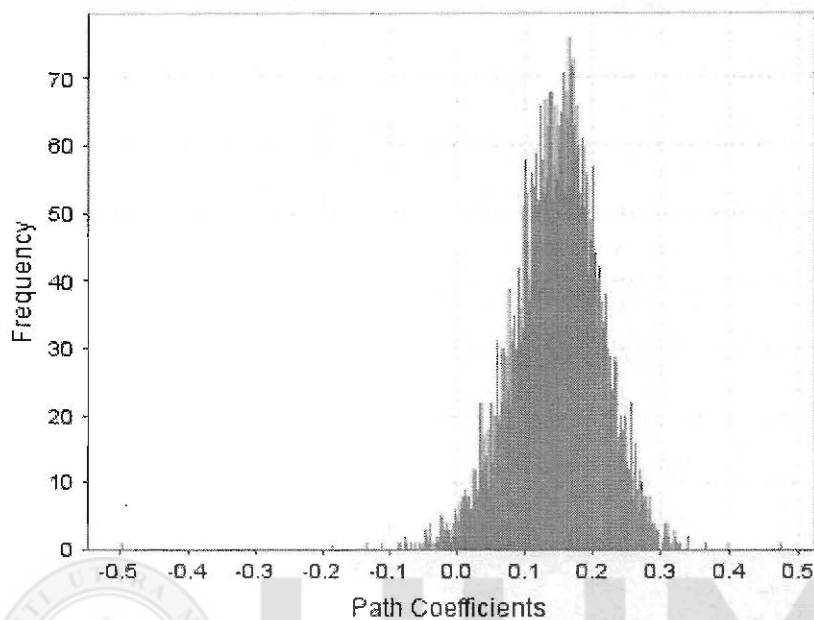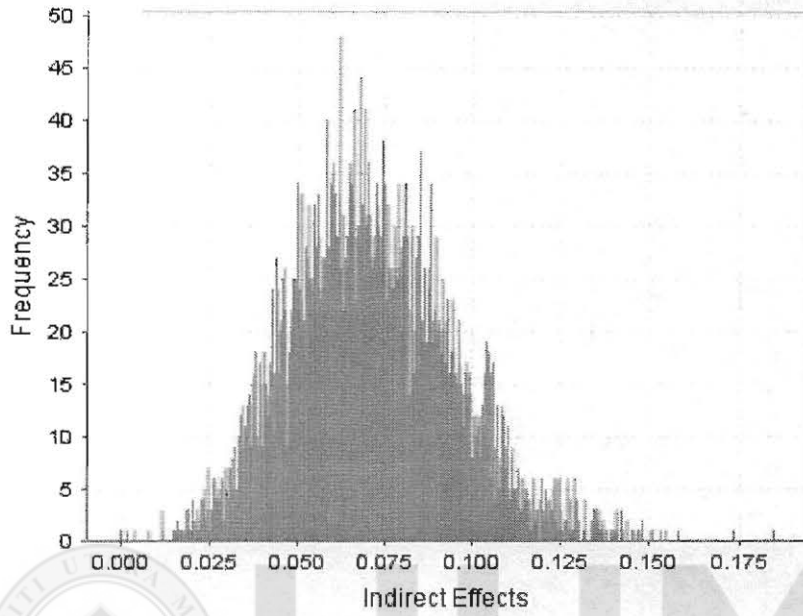

Media Interest to Top Management Commitment
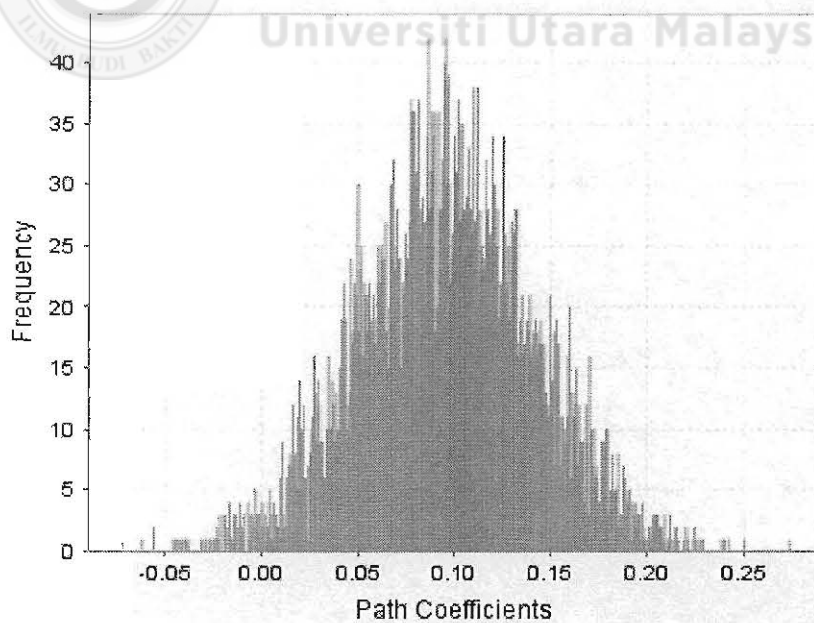
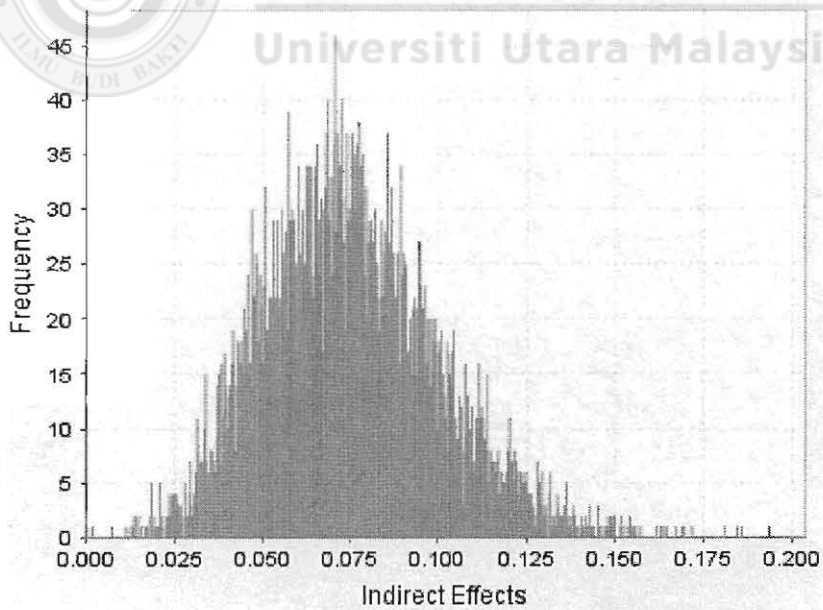**Top Management Commitment to CSR Practices**
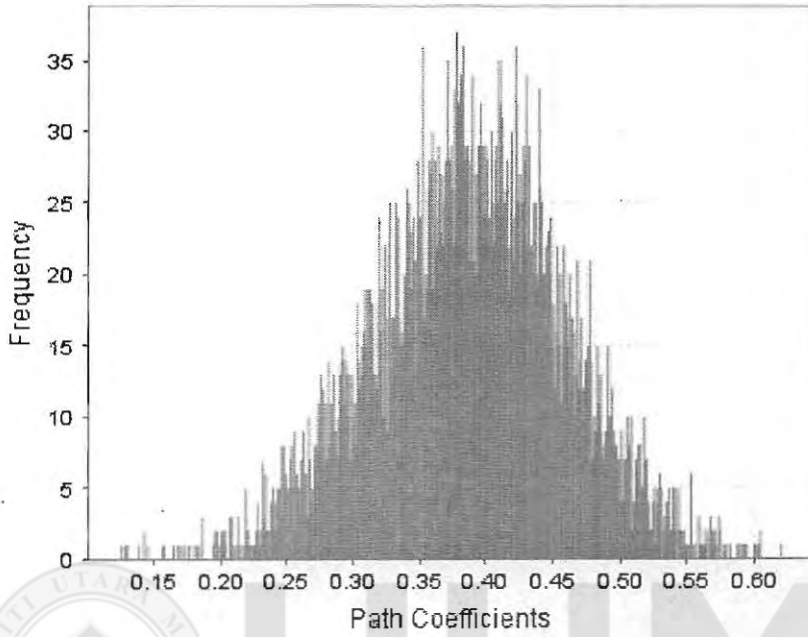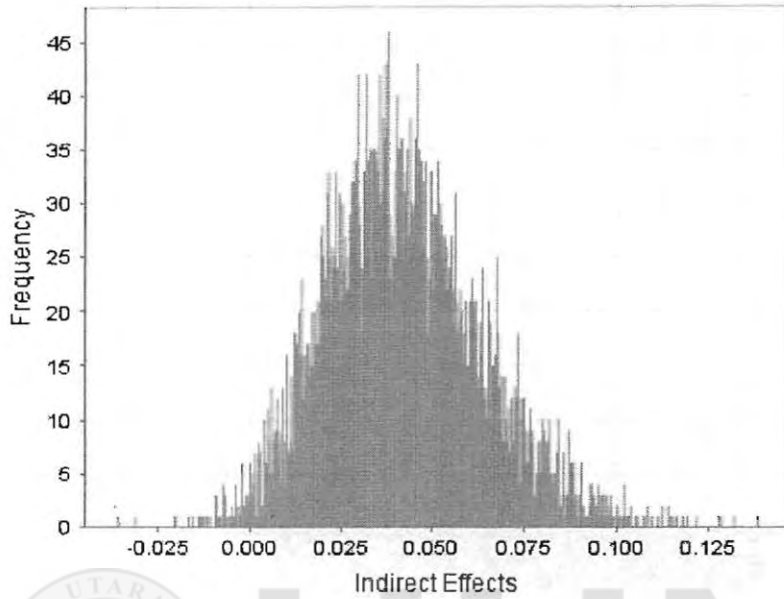

Indirect Effect: Bayer Pressure to CSR Practices

Indirect Effect: Bayer Pressure to TMC

Indirect Effect: GP to CSR

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Indirect Effect: MI to CSR

Indirect Effect: MI to TMC