

The Views of Selected NGOs on Corporate Social Disclosures in Bangladesh

MAHMOOD MOMIN

AUCKLAND UNIVERSITY OF TECHNOLOGY, NEWZEALAND

AND

ATAUR RAHMAN BELAL

ASTON BUSINESS SCHOOL, ASTON UNIVERSITY, UK

Contact Details

DR. MAHMOOD MOMIN
AUCKLAND UNIVERSITY OF TECHNOLOGY
DEPARTMENT OF ACCOUNTING
AUT CITY CAMPUS, 9TH FLOOR, WF BUILDING
42 WEAKEFIELD ST. PRIVATE BAG 92006
AUCKLAND, NEW ZEALAND.

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Abstract

Although prior studies looked at corporate social disclosures (CSD hereafter) mainly from the managerial perspective there are very few studies which examined CSD from a non-managerial stakeholder perspective. This paper contributes to that limited CSD literature. It does so from a developing country perspective. The main aim of this paper is to examine the views of selected NGOs on current CSD practices in Bangladesh using Gramscian hegemonic analysis. For this purpose, semi-structured interviews were carried out in the selected social and environmental NGOs of both overseas and Bangladesh origin. The results suggest that NGOs viewed the current CSD practice as far from satisfactory. They also argued that it is mainly aimed at maintaining corporate interests of image building. The study suggests that it is not corporations to be blamed alone for production of CSD in the interests of business, it is the capitalist society that consents to such reproduction of CSD.

Introduction

Many previous studies explored reasons for the presence or absence of corporate social disclosures (CSD hereafter) mainly from a managerial perspective (Adams, 2002; Belal & Owen, 2007; O'Dwyer, 2002). There are very few studies which examined CSD from a non-managerial stakeholder perspective. The few studies that have focused upon non-managerial stakeholder perspective have tended to focus on information needs of economically powerful stakeholders such as investors and stockbrokers (see for example, Buzby & Falk, 1978; Deegan & Rankin, 1997; Rockness & Williams, 1988). Only a handful of studies concentrated on NGO perceptions of CSD (See for example, O'Dwyer, Unerman, & Bradley, 2005a; O'Dwyer, Unerman, & Hession, 2005b; Tilt, 1994). This paper contributes to that limited NGO perceptions based CSD literature. It does so from a developing country perspective. As far as we are aware there is no such study available from a developing country perspective.

Drawing upon studies from development economy, politics and NGO literature this paper develops an understanding of the relationship between state, civil society and the market. It explores the role of NGOs within that relationship in a particular developing country. In particular, we relied on Gramscian explanations (1971) regarding civil society and state and assume that NGOs' role and power depends on the relationship between civil society, state and the market which varies depending on the context (Burawoy, 2003). Most importantly, they tend to challenge corporate power and hold corporations accountable to the stakeholders and their role and power may not be easily marginalised in the context of a growing global civil society (Beck, 1999; Brown & Moore, 2002; Chatfield, 1997; Spar & Mure, 1997; Stromquist, 1998). Although such a perspective is common in political economy and NGO literature (see for example, Edwards, 1998) they are rarely used in the CSD literature (But see, Spence, 2009). This paper intends to bridge that gap in CSD literature. In particular, we analyse NGOs' perceptions on CSD based on civil society, state and market relationship in a particular developing country.

Specifically, this study examines the views of selected social and environmental Bangladeshi NGOs regarding current CSD practices of Bangladeshi companies and in doing so, explores the implications of these views on current status and/or future possibility of civil society engagement with CSD in a developing country context. To achieve this objective, this study proceeds as follows: drawing from accounting and political economy literature the following section articulates CSD within state, market and civil society relationship. Next section develops an understanding of NGOs role and power within state, market and civil society relationship with special reference to Bangladesh. The paper then examines CSD literature within Bangladesh context. The

research method that focuses on in-depth contextually rich analysis of the views of NGOs is subsequently discussed. The penultimate section contains the findings of interview analysis. Final section includes analytical comments and concludes with speculation on the future development of CSD in Bangladesh.

Civil society, market and the state relationship:

Transition from concept of '[C]ivil society' to 'Civil society'

The concept of civil society is a contested one (Gray, Bebbington, & Collison, 2006). While enlightenment thinkers such as Kant and Fergusson saw citizen's association as a means of guard against despotic government, Hegel saw civil society as a "social formation intermediate between the family and the state" (Mautner, 1999, p.96). Proposing three-tiered view of society, Hegel put the family as its base, the civil society at its intermediary tied with market economy and 'political state' at the top (Goonewardena & Rankin, 2004). Hegel's explanation of civil society referred to a sphere for civil society which is distinct from the state but not from the economy. Such a conception of civil society due to its ties with market economy was heavily critiqued by Marx and other classical political economists as something '[C]ivil' and not to be celebrated (Goonewardena & Rankin, 2004). However, a quite different view of civil society was espoused by Tocqueville (1835/1945) within growing Anglo-American liberalism and later on popularized by Friedman (1998) in line with conception that civil society is a social space both separated from the state and the economy (Goonewardena & Rankin, 2004). Following this line of argument Edward (2000) saw civil society as all those associations other than the market, family and the state. In other words, civil society is what is not market, family or state (Gray et al., 2006). Civil society emerges

when market mechanism ignores, and the government fails to deliver the social needs such as social support (Teegan, Doh, & Vachani, 2004; Thielemann, 2000).

Gramsci is perhaps most widely recognised political economy theorist who puts civil society in his theoretical framework, following the Marxist view of society although not entirely convinced with classical political economy explanation of civil society, to analyse the society and market relationship assuming all that is not state or market (Burawoy, 2003). More specifically, Gramsci saw civil society as a space between the state and the market but:

which is always understood in its contradictory connection to the state. Civil society refers to the growth of trade unions, political parties, mass education, and other voluntary associations and interest groups, all of which proliferated in Europe and the United States toward the end of the nineteenth century....On the one hand civil society collaborates with the state to contain class struggle, and on the other hand, its autonomy from the state can promote class struggle. (Burawoy, 2003, p.198)

In his theoretical framework, to understand society and market relationship, Gramsci categorised society into two ontological categorisations such as ‘political society’ and ‘civil society’ which constitute superstructure and are based on economic base (Goddard, 2002, 2005). He identified ‘political society’ and ‘civil society’ in terms of their relation to power. For example, Simon (1982) read Gramsci’s explanation of political society as apparatus of the state suggesting that:

...the various institutions of the state - the armed forces, police, law courts and prisons together with all the administrative departments concerning taxation, finance, trade, industry, social security etc., which depend in the last resort for their effectiveness on the state’s monopoly of coercion (P.70)

While ‘political society’ refers to those coercive apparatus of the state, ‘civil society’ is defined by Gramsci (1971, p.56) as “so called private” organisations, such as churches, and is distinct from both coercive apparatus of the state and the process of production

(Goddard, 2002). Gramsci accepts the importance of economic base, however he believed that societal changes were primarily initiated in two types: political and civil society although there is no such clear boundary between the two. Indeed, organisation can exemplify relations of both political and civil society (Cooper, 1995; Simon, 1982). Gramsci assumed that while economic base sets the possible range of outcomes, it is the free political and civil society which determines the alternative to be prevailed (Femia, 1986).

Gramscian hegemony and civil society:

Gramsci introduced the concept of hegemony with the political leadership and ideology of dominant groups. A hegemonic class is one which dominates other classes by gaining their consent through a system of creating and maintaining alliance by means of political and ideological struggle (Goddard, 2002). Gramsci saw hegemony is not only created with economic or political unity but also with other unity such as intellectual and moral unity with the interest or agenda of dominating groups that always prevail over sub-ordinate groups' agenda although up to a certain time. When hegemonic class has combined leadership in civil society with leadership in the sphere of production, a 'historical' bloc is established and may continue for an historic period until an 'organic crisis' occurs (Goddard, 2005; Simon, 1982). An 'organic' crisis is characterised by a far-reaching change and a process of restructuring state institutions, a new balance of political forces and, finally, formation of a new ideology.

At the core of Gramsci's conception of hegemony is ideology. Gramsci (1971) argues that dominant groups and coalitions between dominating groups in terms of their own interests or issues exist or even forms, if not previously existed, as part of a continuous

process in every society. This coalition usually dominates the economic, social and political sphere of life and maintains its interest by protecting the status quo. For this purpose, it constantly manipulates opposition to its 'hegemonic control'. Hegemonic control is therefore means dominance through non-coercive means (Rahaman, Lawrence, & Roper, 2004). It can be achieved through societal acceptance of practices until those practices come into question. When such a dominating view is challenged by its' sub-ordinates then dominating groups use different strategies to maintain hegemony (Gramsci, 1971; Levy & Egan, 2003). For example, if a practice is challenged then hegemony is managed through the means of concession to those who challenged the agenda (Rahaman et al., 2004). This represents re-active strategies that could be adopted by dominating groups to maintain hegemonic control (Rahman et al, 2004). However, hegemonic control can also be maintained pro-actively "whereby dominant groups seek to secure their position by not only accommodating oppositional values but also exercising moral, cultural and intellectual leadership. They do this partly through the institutions of civil society by building up a system of alliances through which the interests of a broader range of social groups are represented" (Utting, 2002, p.280).

In sum, Gramscian hegemonic analysis showed two tiered view of society: putting the economy as base, and civil society tied with political society or political state at superstructure level. The economic base has continuous dialectic with super structural elements such as law, ideology and culture. Accounting is one of such super structural element.

Hegemonic analysis of accounting and CSD practice;

Gramscian concept of hegemony has been used by several accounting researchers in the area of management accounting (Alawattage & Wickramasinghe, 2008), public sector accounting (Goddard, 2002, 2005) and social accounting (Spence, 2009). Researchers mainly used Gramscian hegemonic analysis to demonstrate historically changing nature of accounting in line with the changes in ideology resulting from complex interaction of market and state (for example see, Goddard, 2002; 2005; Cooper, 1995). However, many of these authors (especially see, Goddard, 2002; 2005) tend to overemphasize ideological and agential role aspects of hegemony by exclusively focusing upon the role of intellectual leadership (but see, Alawattage and Wickramasinghe 2008). With the similar vein, Spence (2009; 2006) used Gramscian hegemony in social accounting to demonstrate emancipatory role of social accounting by proposing an accommodation of activists' account in the main stream of social accounting. Overemphasis on agential hegemony, however, was heavily critiqued by Alawattage and Wickramasinghe (2008, p 300) who proposed *multifaceted concept of hegemony* with structural hegemony at macro level and agential hegemony at micro level mainly based on Joseph's (2002) reading of Gramsci. They, thus, introduced the concept of *hegemony* both in structural and agential term. According to Alawattage and Wickramasinghe (2008, p.301):

The structural dimension of political hegemony can be viewed in the spheres of broader unspecified structures, including historical, political and social conditions, evolved through colonialism and post-colonialism, which produce the structures of governance and control over labour process. While this dimension reproduces itself throughout historical epochs, it is influenced by specific historical events and movements, including human actions which constitute agential hegemony. Human actions attempt to transform the structural dimension and also, to a certain extent, they tend to reproduce the same.

They further commented that the most significant characteristics of the structural dimension of hegemony are the dialectical relationship between political state and civil

state and the economy. However, while structural hegemony is based on particular political, socio-cultural history of a country, agential hegemony tend to develop within structural hegemony with the organization of civil society in different forms. According to Alawattage and Wickramasinghe (2008, p. 303) agential hegemony presents the role of civil society organisations in term of organising “ruling and proletariat class into ‘historical bloc’, a political unison or an ‘organic cohesion’ between rulers and the ruled, leaders and the led, and intellectuals and the people”. The third dimension of their framework is ‘practice’ which simply refers to what people do in every day life. We simply used Alawattage and Wickramasinghes’ (2008) suggested multifaceted concept of hegemony to understand CSD practice.

Corporate social disclosure practice, as documented in western literature, is currently perceived as cherry picking of good news, ignore more fundamental issues such as wealth distribution (Gray, 2000) and engage with very limited notion of accountability and sustainability (Bebbington & Gray, 2001). As such, current CSD practice is viewed as a practice by the business and for the business and thus claimed to be a business case (Spence, 2009). We would like to explore how NGOs as a part of a civil society perceive CSD in Bangladesh. This would help us to examine the implications of their views in understanding current status and / or future possibility of civil society engagement with CSD in a developing country context using structural and agential hegemonic analysis. Next section explains NGOs role and position with specific reference to Bangladesh.

NGOs and Bangladesh context

NGOs are commonly understood as the larger and more professionalized elements of civil society organisations that offer benefits to those outside their membership (UNRISD, 2000). In general, NGOs are those institutions which are formal, independent, and voluntary societal associations of people concerned with supporting social movement and initiating civil society development (Martens, 2002). Their main objective is not economic but rather one of supporting the development of common goals at the national and international level (Martens, 2002). They generally provide services, education, and advocate public policy in social issues such as human rights in general, the environment, woman's right and peace (Brown & Moore, 2002; Stromquist, 1998). Not only have they contributed to these activities, but also to the institutionalisation of norms and regimes, such as health care, the treatment of workers, rights of prisoners of war at the national and international level (Chatfield, 1997). Thus, apparently they play an important role in developing social movements or institutionalisation of particular social agenda.

NGOs' role in developing a social movement is particularly important in a less developed country "in the absence of stable political parties or organised low-income constituencies to carry out such activities" (Stromquist, 1998, p.2).. With their skill, dedication, better access to communication and international linkage (Mitchell, 1998), they mobilise social movements creating relationship with intergovernmental organisation, monitoring issues and developing means for advancing an issue, defining and raising issues to the political agenda, drafting proposal for resolutions or legal conventions for consideration, publicizing and monitoring state's compliance

(Stromquist, 1998). Moreover, international NGOs¹ are capable of creating opinion framing agenda nationally and internationally. They can also create pressure (by media or other direct communications) upon the business (Beck, 1999; Mitchell, 1998) about their social and economic effects. Researchers who advocate NGOs' development, view them as a non-state agent of development; an integral component of the mechanisms for holding governments accountable for their actions, and an agent of the development of more participatory politics (Dalton, Kuechler, & Burklin, 1990; Edwards, 2000). Researchers also view NGOs crucial role in representing the disempowered and monitoring the actions of corporations (Edwards, 1998). It is suggested that NGOs are at the forefront of many of those who are demanding corporation to account for their actions (Spar & Mure, 1997)².

Just as corporations do, NGOs wield their power from their growth, their capability of building coalitions, framing issues and using different methods to influence corporations, other institutions and governments. An even more dramatic growth than of multinational corporations can be seen in the development of NGOs. Since the early 20th century the number of international NGOs (INGOs hereafter) operating, at least, in more than one country has increased from less than 200 to an impressive 28,500 in the early 1990s (Boli & Thomas, 1999; Braithwaite & Drahos, 2000). The INGOs at present still tend to be mostly European based, but they are growing faster in developing countries. Not their spectacular growth in developing countries, but their increasing

¹ There is distinction between national NGOs and International or global NGOs. A truly global NGO would be characterised by an international membership, staffing of headquarters, funding and content of programmes (e.g. Amnesty International), as opposed to a national NGO. National NGOs are characterised by operations limited to national state (grass-root, community based and civil society organisation).

² However, researchers also questioned accountability of NGOs - whether they are, or should be, accountable (Gray et al., 2006; Unerman & O'Dwyer, 2006).

participation and presence both at the national and international level in mobilising new regulatory ideas for international regimes has been seen as increasing influence over international corporations (Braithwaite & Drahos, 2000). The emergence of INGOs and transnational social movements are challenging the corporate agenda with their own explanations and also influencing norms and practices in international relations (See, ChristianAid, 2004). In turn, social accounting scholars have called upon corporations to engage with NGOs in order to be more accountable (O'Dwyer et al., 2005a; Unerman & Bennett, 2004).

In Bangladesh the recognition of community-based organisations occurred as early as in 1860 when Islam flourished in the Indian subcontinent (White, 1999). The nature of community-based organisations was then vastly influenced by Islam which emphasised individual charity through mandatory Zakat³. In addition to frequent severe natural disasters (such as flood) and economic problems (such as absolute poverty), cultural characteristics like collectivism, fellow feelings and government failure - all influenced Bangladeshi people to organise and operate local voluntary organisations on the one hand and to depend on the INGOs on the other hand (Ullah & Routray, 2007). NGOs' activities in Bangladesh now concentrate in sectors like poverty alleviation, establishing human rights (woman and child labour rights), family planning, eliminating illiteracy, gender issue, primary health care, rural development and, most recently, environmental protection issue. All these issues are also included in the Bangladesh Government's Fifth Five Year Plan (1997-2002) as the agenda of social development.

³ Annual compulsory charity according to the religion of Islam.

In Bangladesh, NGOs have grown faster. A rough estimate shows that since 2004, nearly total 18, 800 NGOs, both domestic and foreign, were in operation. Among these 136 NGOs were purely of foreign origin registered with the NGO Affairs Bureau⁴ and involved in development activities (NGO Affairs Bureau, 1994). Although a vast number of NGOs are operating in Bangladesh, only a few of them became influential in social and political sphere because of their sheer size, their agenda and their involvement with grass roots people. With other international NGOs, BRAC, Proshika, Gonosastha Kendra are examples of such NGOs. There are examples in Bangladesh that they are capable of constructing and mobilising social and public opinion even against government or corporate policies (White, 1999)⁵ Failure of market and government to provide basic community services, less regulatory control of government upon business, military and quasi-military regimes and administrations make these NGOs' role important as a non-state agent of social development as well as representing the disempowered, and monitoring the actions of government and corporations in Bangladesh (Jamil, 1998; White, 1999). Moreover, NGO sector in Bangladesh is one of the world's largest as a percentage of GDP [6-8%] (Irish & Simon, 2005). Within this context, the paper examines social and environmental NGOs' perceptions regarding CSD.

CSD literature in Bangladesh

Despite the large number of studies of CSD practices in developed countries, there are relatively few studies of CSD practices in developing countries in general and

⁴ The NGO Affairs Bureau is a government organisation involved with registering, supporting and assisting NGO activities in Bangladesh.

⁵ It was evident in prior to 1991 election that with other political parties an influential NGO campaigned against the then ruling party. As a result, the ruling party had to resign and go for a new election under a neutral government. Another example is conflict over drug policy of the government between 'Gonosastha Kendra' - an NGO 'caring for peoples health' and major pharmaceutical multinationals in the early 1980s.

Bangladesh in particular (but see, Belal, 2001; Belal, 2008; Imam, 1999, 2000). Many of these studies focus on quantity of disclosure and found the level of CSD as very low compared to the level of CSD in developed countries. For example, Imam (1999) focused on environmental disclosures and found that 20.58 per cent of his sample disclosed environmental information of any kind in the year 1996-1997 compared to only 11.76 per cent for the year 1992-93. In all cases, the nature of disclosure was descriptive and positive. With the similar vein, Belal (2001) found that the nature of disclosure varied from the purely descriptive to providing financial figures. While disclosure using financial figures was usually found within financial notes and accounts, descriptive disclosure was mainly found in the chairman or director's report. Regarding the level of disclosure, employee disclosure was the most widely reported, with an average of eleven lines devoted to this compared to an average of two lines devoted to disclosure of environmental issues, or of ethical issues. A later study by Imam (2000) again noted that almost all companies made some form of human resources disclosure, 25 per cent of companies made community disclosure and 22.5 per cent of companies made environmental disclosure, while only 10 per cent of the companies made customer related disclosure.

Although the previous studies examined content and quantity of disclosure to develop an understanding of CSD practices in Bangladesh, recently a limited number of studies have explored perceptions of managerial stakeholders towards CSD via interviews (Belal & Owen, 2007; Islam & Deegan, 2008). Belal and Owen (2007) suggest that the main motivation behind Bangladeshi CSD comes from a desire to manage powerful stakeholder groups. In a similar vein, Islam and Deegan (2008) very recently re-examined motivation behind social reporting in Bangladesh. They used both interview

and content analysis method to collect data and considered legitimacy theory as framework of the study. They, thus, studied content of annual reports of a particular organisation named Bangladesh Garments Manufacturer and Exporters Association (BGMEA) for 19 years and interviewed some key personnel working in this organisation. They concluded that BGMEA faced pressure from particular stakeholders since the early 1990s in terms of their social performance which shaped their social policy and disclosure. They also claimed that such pressure in turns drives social policy and disclosure in the garment industry.

Despite the fact that NGOs are important non-managerial stakeholders who have influence over corporations and government policies in Bangladesh, still there is no single CSD study that explores NGOs' perceptions regarding CSD issues in Bangladesh. Having developed the civil society, NGOs and state relationship within Bangladesh context we now briefly explain the way we have collected and analysed our data before reporting our findings.

Method and methodology

The core objective of this paper is to explore the views of selected NGOs through an in-depth contextually rich analysis of their perspective within civil society, NGOs and state relationship in Bangladesh. Our primary objective is not to gain a generalised view of NGOs' perceptions, which may require a bigger sample size, rather we focused on detailed understanding of few social and environmental NGOs' perceptions to gain detailed insight surrounding their perceptions and as well as influences of contextual factors on their perceptions. This requires an access to NGO leaders' experience and

knowledge regarding CSD in Bangladesh and hence an in-depth interview method seems to be suitable (O'Dwyer et al., 2005a).

Evidence in this paper is gathered from nine in-depth interviewees from nine leading social and environmental NGOs. A list of social and environmental NGOs from the NGO Affairs Bureau⁶ was consulted to select larger and well known social and environmental NGOs. They were purposively selected based on their size, nature of operation rather than random selection process. Initially, 18 social and environmental NGOs were selected for interview. They all were initially contacted through telephone by one of the authors of this paper. E-mail communication was not used as the authors found e-mail often left unanswered in Bangladesh. Those who agreed to accommodate the request for providing access were then sent a copy of the abstract of research project along with the research questions. Finally, this process generated interviews from nine NGOs.

Six amongst the nine NGOs are primarily known as social NGOs. They worked in the area of social welfare activities and are concerned with human rights, women, children rights and poverty alleviation. They aimed to influence governments' policy, public opinion and business in general through their operation and publications. One such domestic social NGOs' target group was women and child labour. They specially

⁶ The NGO Affairs Bureau is a government organisation involved with registering, supporting and assisting NGOs' activities in Bangladesh. According to the NGO Affairs Bureau, 136 NGOs are of a purely foreign origin and involved in development activities. They mainly operate to carry out social and environmental activities although seven NGOs are presently concentrating their activities in the natural environment (NGO Affairs Bureau, 1994). Other than purely foreign NGOs, there are around 680 local NGOs who are also getting financial and technical support from foreign countries and who are also registered with the NGO Affairs Bureau (NGO Affairs Bureau, 1994). These NGOs are run by local staff and management, and some generate their own source of income through commercial ventures. The vast number of international and national NGOs and their activities suggests that they have a good knowledge of social and environmental issues as well as knowledge about business activities in Bangladesh.

worked to create public opinions regarding women labourers' right and exploitation of child labour. Three NGOs however focused their operation purely on environmental matters. They aim to influence government policy regarding environmental pollution specially water and land contaminations as a result of unplanned industrial growth. They are also actively involved in the publication of pollution related data to create public opinion. They also desire to work with government agencies and business for the purpose of reducing pollutions. Three of the nine NGOs are international in nature.

The interviews were conducted at the interviewees' place of business. Senior leaders such as Directors, Chairman, Head of Finance and Administration, Secretary General and Chief Executive Officers were selected for interviews. This is because they are expected to have a broader perspective of the social and environmental issues due to their experience on their organisations' operation and as well as regarding CSD issues. Moreover, it is assumed that they would have greater understanding of the socio-political and cultural context of Bangladesh.

Before initiating the interviews, an interview guide was prepared to consider the issues of interest and to ensure consistency of questions between interviews. Knowledge gathered from contextual analysis, a CSD literature review and pilot interviews prior to main interviews, all helped to design an interview guide which included the common questions to ask in the interview. Interview questions are grouped into two broad headings that are linked to the research question. The first group of questions relates to the notion of "CSD" that NGO leaders construct or express. This group also includes questions regarding how familiar NGO leaders are with the CSD practice in Bangladesh. The second group of questions specifically explores the following broad

areas: desire/demand for CSD; motivations or lack of motivations for CSD demand (if applicable); current nature and quality of CSD; implications of contextual factors on CSD development and nature of NGOs engagement with state agencies and corporation regarding CSD issues.

Before going for final interview, two pilot interviews were carried out in two large domestic NGOs. Qualitative designs are normally specific to a study and will often be revised during its course (Huberman and Miles, 1994). The pilot led to some additions to the list of issues discussed such as, questions regarding personal views of top-level NGO leaders mandatory CSD were added.

One of the authors of this paper had collected all interview data. A promise of anonymity was given to all interviewees. The interviews lasted from 40 minutes to more than 120 minutes. The interviews started with a brief introduction and explanation about the project. All interviews except one was tape recorded and transcribed. Where the interview could not be recorded detailed notes were taken. Notes were confirmed by the interviewees later on. All transcriptions from tap recording were also sent back to relevant interviewees for confirmation to ensure that what they have said was properly understood and transcribed. Following interview data analysis process suggested by O'Dwyer (2004) interview transcripts and notes were then summarised and analysed together with personal reflections by the authors.

The evidence collected from the interviews comprised of detailed notes taken during the field study and the transcripts of those tap recorded interviews. Interview transcripts and notes were then summarised and analysed together with personal reflections by the

authors. The transcripts were then read one by one, and also five at one go, noting potential ‘recurring themes’ or ‘accounts’ recorded in each interview and giving a code name and number for each. This created a large database of interview data with accounts explicitly derived from the interviews or implicitly expressed during the interview period and written in the scripts. This database was created twice using the same procedure. They were then compared and checked to ensure that ‘accounts’ or ‘themes’ from the transcripts and field notes (recorded in initial recording) had not been missed or dropped. This completed the first stage of recording the interview data. The second stage started by reading again each coded sheet of interviews in-depth, following the reading process detailed at the first stage. At this stage a big spreadsheet was prepared, first by recording nine code names (e.g. D1 is the code for interviewee one) in nine columns. Rows were used to record a set of codes derived intuitively by the researcher while reading the transcripts⁷. When a code emanated from a transcript it was immediately recorded in the rows of the big sheet and ticked under the relevant code name. If the same theme or code was repeated in another transcript, then that was simply ticked in front of the theme or code name recorded previously, reducing the time and effort involved in writing. In this vein, accounts that appeared relevant and needed further development were recorded on the big sheet, corresponding to their transcript’s code name. At this stage, evidence of conflicting views – if any - were recorded which may not have emanated at the first stage (Silverman, 1993). Any reflection of the author was noted down separately through out the data process. This provided the researcher with a very big picture of the research with different codes or accounts which would be needed to establish links between codes to see a complete pattern.

⁷ Miles and Huberman (1994, p.56) describe codes as “*tags or labels for assigning units of meaning to the descriptive...information compiled during a study. Codes are usually attached to ‘chunks’ of varying size - words, phrases, sentences or whole paragraphs, connected or unconnected to a specific setting*”.

To view the link between the main codes and sub-codes in the second big sheet the researcher developed graphs and diagrams taking all interrelated codes for each interviewee. Diagrams for each interviewee at least provided some evidence of a link between different themes and subthemes offered by individual interviewees to explain his/her perceptions relating to the issues discussed. Subsequently, nine diagrams were constructed with each of the main issues discussed within the interview. All these diagrams were saved in a word file, each being given a code name. Comparing the two big sheets with these diagrams gave some added advantages to authors. First, those codes found in the big sheets were rearranged according to the interviewee's code name. More importantly, it provided a link between the codes emanating from the interview and the issues of research, and it exposed a clearer pattern emerging from each interview. All these diagrams are then incorporated in a single page diagram devoted to a single issue of research, each showing the single issue and the link between different codes. In essence, the process of coding, reducing and preparation of diagrams enabled the researcher to prepare a "thick description" of the findings.

NGOs' perceptions of motivations behind current CSD practice

The overwhelming majority of motivations for CSD outlined by interviewees referred to some sort of public relations exercises with commercial imperatives which echoed the notion of "business case" that has already been documented in western CSD literature (see for example, Spence 2009). No interviewee referred CSD as the manifestation of social and environmental responsibilities. Indeed, CSD as manifestation of social and environmental responsibility is found in immediate conflict with the interest of both political and economic elites in Bangladesh.

CSD as public relation exercise

One particular assertion by interviewees from NGOs is that CSD is not more than a public relations document. For example, one interview remarks:

It [CSD] is like an [advertisement], can promote your sales.....if it can influence society it will help sales. (Regional Finance Coordinator, International NGO, I-1)

However, such commercial imperative argument in term of increasing sales or any direct benefit was limited in number and depth. Rather the business benefits out of CSD from public relation exercise was articulated by interviewees through less quantifiable benefit but more with long-term benefit issues such as managing powerful stakeholders and responding to global social and environmental concerns. For example, six interviewees articulated the motivation for CSD with the fact that large corporations in general and subsidiaries of multinational corporations in particular need to keep government and employee happy as there is a perception in the community that they are making huge money and taking it out from the local society. Moreover, increasing global concerns regarding social and environmental issues influence corporations to advertise their social and community activities in general and philanthropic activities in particular. Typical comments include:

Successful corporations in general want to give the impression that they are a benign company, that they are not making so much money, rather that they are investing in community development programmes and protecting the local natural environment. (Executive Assistant Communication Officer, International NGO, I-2)

Multinationals may like to portray a socially responsible image as they may be seen as exploiting cheap labour and the natural resources of a less-developed country. (Director Administration, local NGO, I-4)

You will generally notice that concerns are expressed from different parts of the world, and multinationals need to influence the perception.. providing CSD [information] in the annual report is a good way of doing this. (Chairman, International NGO, I-5)

CSD as a tool of framing company's own views on certain issues

CSD, a public relations document, was further articulated by NGO interviewee as a tool of framing company's own view with self-laudatory tone and thus hiding social and environmental dislocations caused by the corporate activities. Most interviewees have seen CSD in line with masking social and environmental dislocations generated by business rather than exposing those. CSD has been associated with the expression of “*Bikini which hides the real thing (fact) while provides a beautiful impression to others!?*” (Executive Assistant Communication Officer, International NGO). Same interviewee also commented:

CSD can be seen as framing a company's own view. .it gives companys' view rather than considering the stakeholders' view on social and environmental issues (Executive Assistant Communication Officer, International NGO, I-2)

The idea of masking social and environmental concern is very similar to the view that CSD is a *singular and business-skewed depiction of reality* and hide social and environmental facts rather than exposing the contradictions and conflict inherent within capitalism (Spence, 2009; Thomson & Bebbington, 2005). Spencer (2009) depicted how activists' or NGOs' account of corporate social and environmental responsibility may vary with corporations own account of social and environmental activities. Very similarly, most interviewees articulated the fact that self-presentation of CSD often ignores important local community issues in Bangladesh such as number of accidents in the factory, employees' rights to join trade unions, women labour deprivation, poor working conditions and child labour. Although these issues are often accounted by newspapers and different NGOs while expressing social and environmental concerns in Bangladesh, they are rarely accounted by the corporations, meaning that CSD in a way

masking such concerns or at least failed to expose such concerns. One interviewee commented:

CSD [reporting] is full of nice words.. for example, you will often find corporations address issues like labour or employee training issues rather than labour rights.. issues such as freedom of association and collective bargaining are never addressed by the companies (Chairman, Local Environmental NGO, I-6)

Moreover, gap between actual social and environmental performance of corporations and social and environmental image portrayed by corporations through CSD also reflect such contradictions (Adams, 2004). NGO interviewees feel that it is essential for businesses to *act more* rather than *disclose more* to enhance any social responsibility agenda in this country. They suggest that corporations need to involve themselves directly in community development programmes if they feel any responsibility towards the community. Large corporations are obviously expected to be more involved in such activities as they have more resources to do so. Typical comments are:

I feel business engagement in community development programmes is a much more effective way to discharge responsibility to the society than engaging in self-reporting [CSD] activities. (Secretary General, International Environmental NGO, I-8)

I feel business has innovative ideas and they should use them to engage with community welfare programmes like poverty alleviation, rather than self-reporting activities in the annual report.. Corporations need to be involved more in community welfare activities as they have the necessary resources to do so. (Secretary General, International Environmental NGO, I-7)

CSD as a manifestation of social and environmental responsibility conflicts with increasing capitalism

CSD as a manifestation of social and environmental responsibility did not feature at all in the articulations of nine of the interviewees. Indeed, CSD, if at all has to manifest social and environmental responsibility, is featured by most interviewees as in immediate conflict with increasing privatisation and corporatism policy of Bangladesh government. For example, one interviewee remarked:

When the national goal is economic development, low priority is given by the government to the social and environmental impact of business. In Bangladesh economic survival is the first priority to our government.. (Executive Assistant Communication Officer, International NGO, I-2)

In Bangladesh, government policy has restricted the fundamental rights of trade unions by banning trade union in the Export Processing Zone (EPZ), a specific zone created to encourage foreign investment in selected areas. Although this has been done to increase foreign direct investment flow and thus encourage capitalism or corporatism to grow, it has restricted the scope to discharge accountability towards employees. This suggests present economic development policy of the government that has mainly emphasized growth of corporation, for any reason, is already in conflict with social and environmental development in this country. CSD (with true disclosure on social and environmental effects) in this respect is in conflict with government and corporations' economic policy and is thus seen counter-productive to economic goals. There are, indeed, many instances where government institutions favour corporations in case of conflict between labour and corporations.

Six interviewees suggest that the high level of poverty is a reason that economic activities take priority over concerns for social and environmental responsibility in government policy. In this poverty driven society, generating employment is seen as very important to the society. Five interviewees felt that there is a fear in the community that if companies, especially large corporations, are strictly regulated in social and environmental issues, they might shut down their operations, leading to many job losses. Typical comments are as follows:

I guess, there is a fear that a company may shut down its activities and go away to another country. Many people will lose their jobs then.. You know how difficult it is in Bangladesh to get a job (Director Administration, local NGO, I-4)

If you do not have a job in this country, your family will not have anything to eat as there is no social security provision. .if you are offered a job, say, in a company (even with worst environmental performance)- I guess- you will not want to lose that offer by asking whether that company has a glossy annual report that provides accounts of its environmental and social performance.. People here just need a job and are happy to keep their family happy with their earnings. (Chairman, International NGO, I-5)

Conflict with weak form of government

CSD, as a manifestation of social and environmental responsibility, conflicts not only with privatisation policy of Bangladesh government but also with the weak form of the government in term of its' degree of dependency on other national and international institutions. For example, the Government of Bangladesh depends heavily on external finance - such as FDI and aid from international agencies - to continue its developmental activities (i.e. economic or social). Its development policy is often influenced by donor agencies such as the World Bank and IMF. Most economic activities are dependent on foreign investment and are in the hands of a few groups of large domestic corporations (e.g. Baximco group). Seven interviewees assert that the government may not able to impose strict regulations regarding CSD issues that might adversely affect the interests of large corporations. Moreover, conditions imposed for the granting of loans or aid, such as the deregulation policy prescribed by the World Bank and the conditionality imposed by the International Monetary Fund (IMF), further reduce governmental capacity to bargain with international business. In reality the Government of Bangladesh has lost influence on these large domestic corporations and international business and their activities. In such a case, CSD, in whatever form, is completely left to the business and hence can be expected to be used in ways that serve the interests of capital. Some typical comments by the interviewees include:

You know, in Bangladesh the capacity of the state to design and implement effective regulations for business, especially for multinationals, has become extremely weak and limited. .this is due to the fact that government has been heavily dependent on business [national or international] and was unable to regulate CSD issues of business ...rather

CSD issues were completely left in the hands of business...CSD information provided voluntarily will serve a company's own interests. (Executive Assistant Communication Officer, International NGO, I-2)

Indeed, to control business in Bangladesh in the context of the open market economy and deregulating policy of government undertaken with the suggestion of World Bank.. this decline of state power is increasingly leaving social and environmental responsibility issues in the hands of the market ..CSD will lose its relevance if regulated by the market alone and will remain a voluntary initiative of large corporations. (Director Administration, local NGO, I-4)

Other than dependence on international agencies, the idea of government dependence can further be elaborated with the help of its link to the interest of political elites and economic elites in Bangladesh. For example, there is an existence of a strong tie between the interests of political parties and business people in this country (i.e. Baximco Group). Business people (i.e. Baximco group) in many cases bear the election expenditure of a politician in the national election and in return politicians look after the interests of business people. Seven interviewees pointed out that the majority of ministers in parliament are themselves engaged in business and belong to the few large domestic business groups who dominate both the economy and politics of Bangladesh. Imposition of any strong business regulations would hamper their own business interests. Five interviewees recognise this as one of the main cause for very low level of implementation of law and monitoring business activities in Bangladesh. The government's inherent dependence on business people may reduce political commitment regarding social and environmental issues. This is nicely illustrated by an interviewee:

Neither government nor business is really interested in social responsibility issues.. It is embarrassing to the politician if business really does report how it's exploiting cheap labour, how it really treats child labour or what amount of waste it is disposing to the community to make profit out of their economic operation. .if you target a large corporation for its nasty operation in terms of social issues you will often find one or more ministers of government is/are owners of that company.. what do you expect from

CSD if the legislator [government] and business work together in the interests of capital? (Secretary General, International Environmental NGO, I-8)

Considering inherent ties between interests of political and corporate elites and dependence of developing countries' government on international agencies it is hard to see CSD will manifest social and environmental accountability in a developing country context. It is not only for the reason that corporations do not and will not want to produce such CSD as this will hamper their own economic interest, more importantly, it is for the reason that other elements of society such as state, government institutions are actively helping corporations to reproduce CSD in the interest of capital in a developing country. In another words, it is not business which is responsible alone to produce CSD as a business case, it is the society (especially political society in terms of Gramscian explanation of society) that presently do not actively challenges growing capitalism and corporatism and thus consents reproducing the capitalistic hegemony from where CSD sprang out and turned to be a business case. One interviewee remarks:

I am not happy when the government does not impose strict legal provisions or monitor procedures or offer any provision to report or check child labour presently used by the companies.. because it will affect the major foreign earning industry [garments]. Similarly, I am not surprised when a garment organisation does not report the number of child labourers the company presently employs.. because that will invite legal sanction on the company. (Chairman, International NGO, I-5)

However, the reasons of non-engagement of society (political society and civil society) further elaborated by the interviewees with the structural constraints of society too, which Joseph (2002) conceptualize as structural hegemony related to historical, political and social conditions of a country (see for example, Alawattage and Wickramasinghe 2008). Joseph suggests that the historical, political and social conditions do play a role to define agential actions and thus they are important to explain hegemony in more structural term rather than confining hegemony only in relations to dominant and sub-

ordinate groups (Alawattage and Wickramasinghe 2008). In our case, we asked our interviewees to describe further social structural issues in Bangladesh that constraints development of CSD in any form.

Structural constraints and CSD:

Society (in political and civil term) do not seem to engage or challenge businesses to manifest social and environmental responsibility through CSD in Bangladesh because of its particular socio-cultural context which with other factors is characterised by less awareness about CSD and an underdeveloped stakeholder relationship with companies. For example, six interviewees feel that business and society interaction or engagement is very low in Bangladesh. They mention that the weakness of stakeholder groups in Bangladeshi society produces a culture where business and different stakeholders do not engage through social reporting. This is illustrated by an interviewee as follows:

I feel there is a very low level of interaction between business and different groups of people in Bangladesh which makes CSD [through annual reports] ineffective... Different groups like consumer groups, environmental groups and the community in general, are not strong compared to their equivalents in the West and developed countries, and do not influence business in CSD issues, although concern regarding the environment has been growing through some environmental NGOs.. In some cases, only the media reports what is going on in an organisation. (Head of Finance and Administration, International NGO, I-3)

In addition, four interviewees mention that the majority of people in Bangladesh live in rural areas. They do not form any strong stakeholder groups and neither are they concerned with the activities of business; this, too, reduces the motivation of business to provide social accounts. As the majority of people still depend on agriculture, modernisation is yet to spread throughout Bangladesh. They point out that due to the very low industrial development so far, Bangladeshi society does not have a culture where pressure to legitimate operations falls upon business other than from outside of

the country (Belal & Owen, 2007). Instead, the question of providing CSD remains at a very individual corporations' choice rather than as a process of responsiveness towards society. One interviewee mentions:

The majority (nearly 80 per cent of total population) of people are living in rural areas and depend on agriculture..they do not form strong stakeholder groups.. Stakeholder culture is less evident at present in Bangladeshi society at large.. There is still very little concern among most of the population about CSD issues and reporting. (Chairman, International Environmental NGO, I-9)

Five interviewees feel that low education levels and consciousness in the society also reduces the relevance of an annual report disclosure to the community. Interviewees feel that even the concept of an annual report is not widely understood by the majority of people. One interviewee comments:

I think the very low level of education is a matter that reduces the usefulness of CSD information. Many shareholders cannot even read the annual report.. many of the community people do not understand even what an annual report is and how to read it..(Regional Finance Coordinator, International NGO, I-1)

Summary and discussion

This paper examines the views of selected NGOs on current CSD practice in Bangladesh. Using Alawattage and Wickramasinghes' (2008) their perceptions can be read within three dimensions of Gramscian hegemonic explanation such as practice, agential hegemony and structural hegemony,.

It can be noted that societal groups (social and environmental NGOs) view CSD as a self-image projection tool and a voluntary activity of a business organisation, a managerial activity that does not reflect the actual social and environmental performance of the companies and so social and environmental NGOs are sceptical about such CSD practice. CSD is seen as business case and do not currently manifest

social and environmental responsibility. Any change on CSD practice must be led by changes in agential hegemonic and structural hegemonic level meaning that change must come at super structural level: an ideological level (civil society), which is a precursor to political level (political state) (Salamini, 1981). Such a change in ideological level will only come if agents of changes (civil society) which Awattage and Wickramasinghes (2008) termed as agential hegemony would operate relatively autonomously from the economic base. At present, the perceptions of NGOs suggests that it is not only the corporation that are tied closely to the economic base, but also the government institutions are tied to the interest of international capital and local business elite. Thus, the problem with CSD in developing country is not only the fact that corporation do practice CSD for its own interest, which is a easy guess, but such CSD will continue growing in similar fashion until a change take place in the realm of civil society rather than a group (such as government) who is already tied to the economic base.

Awattage and Wickramasinghes (2008) mentioned structural hegemony as a precursor to agential hegemony. That is, although change must come in agential hegemonic behaviour first, however it is constrained by structural hegemony. Present socio-political and economic structures surrounding CSD practice that currently provide less motivation to develop CSD or any social accountability agenda in Bangladesh means that in addition to initiatives taken by civil society, changes within social institutions are also essential to make any social accountability or CSD initiative fruitful. This would require the development within social institutions, educational foundations and management training. NGOs and the media together can play a strong role in social development that will help to develop an ideology counter to the present CSD practice.

Bangladesh does have many national and international NGOs involved in community and social issues, and there is great opportunity for them to engage as a change agent in ideological level. If the host Bangladesh government is tied to economic interest, reluctant to enhance CSD, if disadvantaged local people are unaware of their rights to disclosure, who will bring social responsibility and CSD agenda out of the corporate table other than a growing national and international civil society? At least they seem to be the main contender of mobilising ideology.

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