

Appendices

Corporate social responsibility and reporting by multinational corporations in Bangladesh - An exploration

Volume 2

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Appendix 1

The decision rules for the categories of social and environmental disclosure (taken from the CSEAR database with some modifications)

Corporate social reporting has been categorised, firstly, under seven broad heads. Sub-categories under these heads are then made to cover all social information reported in the annual report by UK and Bangladeshi companies. With some modifications, this categorisation vastly followed categorisation made by Gray et al, in their study (Gray et al, 1995b). Decision rules also set to collect information under these sub-heads. Decision rules followed by Professor Gray to create the database for the Centre for Social and Environmental Accounting Research (CSEAR) are also mostly followed with some modifications. Categories of disclosure employed in content analysis of annual reports are shown first, and then the decision rules for the categories are presented.

i) Categories of disclosure

- (1) Environment**
- (2) Community**
- (3) Customer**
- (4) Employee**
- (5) Director**
- (6) Corporate governance**
- (7) General Other**

ii) Decision rules regarding recording social and environmental issues in different categories

1. Environmental Policy:

- Actual statement of policy;
- Statements of formal intentions;
- General statements of the company's will, the company's nature;

2. Environmental Audit:

- Reference to environmental review, scooping, audit, assessment including independent attestation;
- Environmental management systems (ISO 14000);
- Targets in general (specific details likely to fall into next section);

3. Waste: Environmental- Product and Process Related:

- Waste(s);
- Eco-efficiency;
- Packaging and take back;
- Pollutions and emissions- air, water, noise, visual, spills;
- Recycling;

- Products and product development;
- Land contamination (financial below);
- Except insofar as it is part of the business (e.g. waste disposal or environmental technology);
- Plantations if trees are planted for reducing the level of carbon in the air¹;

4. Environmental Financially-Related Data²:

- Reference to financial/economic impact;
- Investment and investment appraisal;
- Discussion of areas with financial/economic impact;
- Discussion of environmental-economic interaction;
- Contingencies, provision; liabilities;

5. Sustainability³:

- Any mention of sustainability;
- Any mention of sustainable development, UNCED, Rio etc;
- Discussion of the full cost accounting, EU 5th Action programme, formal consideration of externalities, ecological footprint;

6. Energy:

- Energy usage (split with climate change);
- Energy saving and conservation;
- Use/development/exploration of new sources, efficiency, insulation etc;
- Except insofar as it is part of the business (e.g. oil exploration companies);

7. Environmental Other:

- Landscaping;
- Plantation of trees if treated as a part of landscaping (newly added);
- Public amenity provision;
- Involvement with initiatives (i.e. business-in-the environment);
- Environmental education (Note: care with overlap with community);
- Environmental awards⁴;
- Global warming, Bio-diversity⁵;

¹ There was no sub-categorisation like this in the original decision rules (Gray et al., 1995b). This was rather treated as a part of landscaping which is under the “Environmental Other” category (see, Gray et al., 1995b). However, the researcher while doing content analysis for UK and Bangladesh, pointed out that companies mentioned plantations as a part of reducing carbon in the air which provided a different sense of plantation for landscaping. Consulting with a researcher in CSEAR who had experience in doing content analysis, it was decided that this would fall under the category of “Waste”. On the other hand, plantation in general (if not specifically mentioned as a part of carbon reduction in the air) would fall under the “Environmental Other” category.

² This sub-category is vastly absent in annual reports of Bangladeshi companies.

³ This sub-category is vastly absent in annual reports of Bangladeshi companies.

⁴ There is no sub-categorisation like this in the original decision rules (Gray et al., 1995b). This is newly added after consulting with a researcher in CSEAR, who had experience in doing content analysis. It was decided that this would fall under the category of “Environmental Other”.

⁵ There is no sub-categorisation like this in the original decision rules (Gray et al. 1995b). This is newly added after consulting with a researcher in CSEAR, who had experience in doing content analysis. It was decided that this would fall under the category of “Environmental Other”.

- Nature conservation and environmental protection, protection of animals, wildlife and land⁶;
- Sponsoring environmental institutions/NGOs, contribution in environmental research⁷;
- Partnership between environmental NGOs and business⁸;

8. Consumers:

- Product and customer safety;
- Consumer complaints;
- Specific consumer relations (over and beyond our duty to the consumer);
- Provision for disabled, aged, etc, customers;
- Provision for difficult-to-reach customers⁹;

9. Community:

- Excluding charities;
- Any reference to community and/or social involvement outside the labour force (i.e. any involvement in community development program, contribution to national and cultural programs, partnership between community development NGOs and business)¹⁰;
- Employee involvement with above if company support is apparent;
- Schools, Arts, Sport, Sponsorship and scholarship;
- YTS¹¹ (or equivalent), business-in-the community, secondment of staff;

10. Charity¹²:

- Donation in currency or in kind to registered charities within the Company Act;
- Donation ditto by/through employees (e.g. GAYE schemes)¹³;
- Include references and amounts of political donations (as they fall within the same Companies Act requirement)¹⁴;

⁶ There is no sub-categorisation like this in the original decision rules (Gray et al., 1995b). This is newly added after consulting with a researcher in CSEAR, who had experience in doing content analysis. It was decided that this would fall under the category of “Environmental Other”.

⁷ There is no sub-categorisation like this in the original decision rules (Gray et al., 1995b). This is newly added after consulting with a researcher in CSEAR, who had experience in doing content analysis. It was decided that this would fall under the category of “Environmental Other”.

⁸ There was no sub-categorisation like this in the original decision rules (Gray et al., 1995b). This is newly added after consulting with a researcher in CSEAR, who had experience in doing content analysis. It was decided that this would fall under the category of “Environmental Other”.

⁹ This was referenced to BT in the Gray et al. (1995b) decision rules. This is, however, not applicable in Bangladesh.

¹⁰ These are commonly found in Bangladeshi companies’ annual reports.

¹¹ This referred to a specific scheme relevant only to the UK in Gray et al.’s (1995b) decision rules.

¹² Gray et al. (1995b) decision rules referred to “Charity and Political” disclosure in compliance with the UK Companies Act. However, there is no equivalent regulation in Bangladesh regarding this disclosure. Therefore, any “Charity and Political” disclosure is kept as voluntary in the case of Bangladesh.

¹³ This referred to a specific scheme relevant only to the UK in Gray et al.’s (1995b) decision rules.

¹⁴ This is not common in Bangladesh.

11. Employee data¹⁵:

- Statutory numbers of employee and wage cost (including pension, social security cost and gratuity)¹⁶;
- Statutory numerical analysis of employees > £30,000 (updated);
- Average numbers employed by geographic area;

12. Directors:

- Statutory disclosure of directors' emoluments, remuneration, short-term benefits, bonuses including pensions;
- Directors and executives' share option schemes and share benefits¹⁷;
- Loans to directors;
- Interest in shares;
- Any options granted to directors;
- Long term incentives schemes (share related);
- Any share related issue re directors;
- Remuneration policy;
- Directors pension data;
- Directors information however excludes personal, responsibility details and pictures;

13. Consultation with Employee¹⁸:

- Statutory action with respect to informing employees, consulting employees, encouraging (and engaging in) employee participation¹⁹;
- Statutory increasing employee financial and economic awareness;
- Excludes Profit sharing and employee share option plans etc;

¹⁵ In the original decision rules (Gray et al., 1995b), statutory disclosure of directors' emoluments is kept under employee. As a new category of "directors" disclosure was made through consultation with a CSEAR researcher, it was decided that any information related to directors' emolument would fall under the category of "Director". For example, see category for "Director" disclosure.

¹⁶ The Companies Act disclosure requirements in Bangladesh relating to employee costs and numbers are broadly similar to those in the UK. In addition to the UK regulations, Company Act 1994 in Bangladesh also requires a breakdown of employee numbers according to their salary cost (showing employee numbers getting more or less than Tk. 36,000 per year). This statutory disclosure is so included in "statutory average numbers employed by categories and wages" while recording disclosure for Bangladeshi companies.

¹⁷ On a few occasions, recording data in this sub-category became problematic. It was noted that the way employee and executive share options and schemes were disclosed could fall either under "employee share ownership" disclosure or "Directors' share options" disclosure. In his initial recording the researcher found that, on a few occasions, he recorded employee and executive share options information in "Directors' share option" and so tended to miss recording in the "employee share option" category. However, this was reconciled at the second stage of recording by following the rule: the first word would emphasize how to categorise this sort of disclosure.

¹⁸ There are no regulations in Bangladesh relating to "consult employee" by companies, unlike in the UK. Disclosure in this category is still used to capture UK data and kept open to capture voluntary disclosure, if found, in Bangladesh.

¹⁹ The researcher, in his initial recording, missed out certain disclosure, on a few occasions, in this sub-category as the researcher was not as familiar with their scope as was required. This category of disclosure was thoroughly checked again by the researcher after the differences in this category between the figures calculated by the researcher and an individual researcher were picked up by another individual researcher.

14. Disabled Employment²⁰:

- Employment of disabled persons;
- Distinction between registered/un-registered disabled is not relevant here;

15. Value Added Statement²¹:

- Any reference to the creation and distribution of value added;
- Any statement headed Value added or Added value;
- Any form of value added information, like a statement headed revenue distribution;
- Any statement with distribution to employees and state and shareholders;
- Year of presentation and style of presentation, like numerical, pictorial presentation;

16. Health and Safety²²:

- Health and Safety at work;
- Toxic hazards to employees and the public;
- Any reference to H & S law and/or inspection;
- Training in Health and Safety issues;
- Any record of accident and compensation paid to employee;

17. Share Ownership:

- Participation of employees in share schemes, profit sharing, ESOPs²³.
- Schemes/Reference must be to employee (exclude if reference is to directors only);
- Loan for this purpose but not directors;
- SAYE options²⁴.
- Employee share trust, Employee benefit trust;

18. Equal Opportunities:

- Equal opportunities;
- Racial equality;
- Sexual equality;

²⁰ This was not found to be common in Bangladesh but this was still used in order to capture data for UK companies.

²¹ Value added data was rarely found in UK companies' annual report. However, disclosure in this category was vastly present in annual reports of Bangladeshi companies in the form of: value added statement, revenue distribution, and pictorial and graphical presentation of value distribution. Following Robert's study (1991) all such disclosures were included in "Value added statement" disclosure while recording disclosure for Bangladeshi companies.

²² Although there is statutory requirement in Bangladesh that companies must comply with the Factories Act 1965, which regulates the working conditions to ensure the safety and health issues of labour in the factory, there is no requirement that companies must disclose such information. Therefore, this category is used to capture any voluntary disclosure relating to health and safety issues in Bangladesh. This was still used in order to capture disclosure for UK companies.

²³ This was found not common in Bangladesh but this was still used in order to capture data for UK companies.

²⁴ This was not found to be common in Bangladesh but this was still used in order to capture data for UK companies.

19. Employee Other²⁵:

- Anything else on employees not covered above;
- For example: using child labour; staff turnover; thanks to employees; pensions beyond coverage of statutory material; payment for gratuity if shown separately; employees trends/statistics by sex, age for more than two years and more than statutory requirement; statement of employment policies such as human resource development policy, redundancy, changes in salaries and wages; industrial relation policy; post-retirement benefits other than pension; employee training; employee motivation and attitude survey score; recognition to employees and reward provided to employees.

20. Corporate governance:

- General statements with compliance and non-compliance with various codes;
- Separate report by auditors on corporate governance;
- Section(s) in main audit and report indicating compliance/non-compliance with codes;
- Committee structure and governance structure;

21. General Other:

- Anything else;
- For example: corporate social objectives; mission statement of social accountability; code of practice on behaviour of TNCs; expenditure by TNCs/companies in foreign currencies on account for royalty, know-how professional consultation fees; amount remitted in foreign currencies on account of dividends to non-resident shareholders, the number of shareholdings; ethics; value of TNCs/companies to community, society, nation, economy; contribution of TNCs/companies in national fund; political statements (need/approval/disapproval of government policy, control of unions); any national, political and social issues interact with the business; appreciation to any social & economic institution involved with the business;

²⁵ Most of these disclosures were taken from the Gray et al. (1995b) study. However, some examples are newly added (i.e. statement relating to use of child labour, industrial relation policy, post-retirement benefits other than pensions, employee motivation and attitude survey score, recognition to employees and reward provided to employees) after consulting with a CSEAR researcher.

iii) Decision rules regarding recording quality of social information²⁶:

Quality of information has been recorded with the categorisation of 'Evidence', 'News' and 'Audit'. Evaluation and recording quality of a social issue within these categories is mostly subjective. However, these are comprised as follows.

Evidence:

Evidence suggests whether the information is 'monetary quantitative', 'quantitative' or 'declarative'. Monetary quantitative information consists of both amount and quantity type of information and refers primarily to financial numbers. Quantitative information refers to quantity type of information and is primarily related to actual numbers of a non-financial nature. Declarative information refers to qualitative type of information only.

News:

News suggests whether the information provide good, bad or neutral meaning to the receiver. Any statement with specific details which shows company's creditable attitude can be termed as good information. On the other hand, any statement which reflects discredit on the company will be referred to as bad information. Any information or policy statement which is kept in statutory minimum with no details, the meaning of which does not bear any credit or discredit to the company, will be treated as neutral information.

Audit:

This category suggests whether the information provided has any chance to be audited. If the statement provides such information that can be audited or verified subject to access to the organisation being given, the information will be treated as 'auditable' and otherwise as not 'auditable'. This does not ensure that the data has been confirmed.

²⁶ Adapted from Gray et al. (1995b) and the CSEAR database.

Appendix 2

List of UK companies whose content analysis has been done for the year 1999 and 2000

YEAR	CORPORATIONS
1999	ANGLO AMERICAN
1999	AEGIS
1999	AIR TOURS
1999	ALLIED DOMECQ PLC
1999	ANGLIAN GROUP
1999	ANGLIAN WATER
1999	ARJO WIGGINS APPLETO
1999	ARM HOLDINGS
1999	ASTRAZENECA
1999	ASSOC. BRIT. FOODS
1999	AVIS EUROPE PLC
	BRITISH AMERICAN
1999	TOBACCO
1999	B.A.S.S
1999	BBA
1999	BILLITON
1999	BLUE CIRCLE INDUSTRIES
1999	BOWTHORPE PLC
1999	BPB
1999	BRITISH AIRWAYS
1999	BRITISH SKY BROADCASTING GROUP PLC
1999	B P AMOCO
1999	BT
1999	BURMAH CASTROL PLC
1999	B.A.A.
1999	CABLE AND WIERLESS
1999	CAPITA
1999	CAPITAL SHOPING PLC
1999	CARLTON COMMS
1999	CANARY WHARF
1999	CELTECH
1999	CENTRICA
1999	CGU
1999	CLOSEBROTHERS
1999	CMG
1999	COMPUTACENTER
1999	COOKSON PLC
1999	DAILY MAIL & GENERAL TRUST
1999	DIAGEO
1999	DIXONS GROUP PLC
1999	ELECTROCOMPONENTS
1999	EURO TUNNEL

1999	ENTERPRISE OIL
1999	F I GROUP PLC
1999	FIRST GROUP
1999	GALLAHER GROUP PLC
1999	GENERAL ELECTRIC CO.
1999	GKN PLC
1999	GLAXO WELCOME PLC
1999	GRANADA GROUP PLC
1999	GREAT UNIVERSAL STRS
1999	HAYS
1999	HILTON GROUP
1999	INVENSYS
1999	JOHNSON MATTHEY PLC
1999	J SAINSBURY PLC
1999	KINGFISHER
1999	KINGSTON COMMUNICATION
1999	LAND SECURITIES
1999	LAPORTE PLC
1999	LASMO
1999	LOGICA
1999	MARKS & SPENCER PLC
1999	NEXT
1999	NORSK HYDRo
1999	NOKIA
1999	P & O
1999	PEARSON PLC
1999	PILKINGTON PLC
1999	POWERGEN
1999	RECKITT BENCKISER
1999	REUTERS HOLDINGS PLC
1999	RENTOKIL INITIAL
1999	ROLLS-ROYCE
1999	SAATCHI & SAATCHI
1999	SAFEWAY PLC
1999	SCOTTISH POWER
1999	SCOTTISH AND SOUTHERN ENERGY
1999	SCOTTISH AND NEWCASTLE
1999	SEVERN TRENT PLC
1999	SIGNET
1999	SLOUGH ESTATES
1999	SMITHS INDUSTRIES
1999	SMITH + NEPHEW
1999	STAGECOACH
1999	T I GROUP PLC
1999	TESCO PLC
1999	THE BOOTS COMPANY
1999	THE BRITISH LAND COMPANY
1999	THE EMI GROUP

1999	THE NATIONAL GRID GROUP PLC
1999	THE SAGE GROUP PLC
1999	THISTLE HOTELS PLC
1999	TOMKINS PLC
1999	THE BOC GROUP
1999	UNILEVER PLC
1999	UNITED NEWS & MEDIA
1999	VIRIDIAN GROUP PLC
1999	W H SMITH GROUP PLC
1999	WHITBREAD PLC
1999	WPP GROUP PLC
2000	ANGLO AMERICAN
2000	AEGIS GROUP PLC
2000	ALLIED DOMECQ PLC
2000	AMVESCAP
2000	ANGLIAN WATER
2000	ANGLIAN GROUP PLC
2000	ASTRAZENECA
2000	ASSOC. BRIT. FOODS
2000	BASS
2000	BAA PLC
2000	BAE SYSTEMS PLC
2000	BRITISH AMERICAN TOBACCO
2000	BRITISH ENERGY
2000	BRITISH SKY BROADCASTING GROUP PLC
2000	BRITISH TELECOMMUNICATION PLC
2000	BBA
2000	BG GROUP PLC
2000	BRITISH AIRWAYS
2000	B P AMOCO
2000	CABLE AND WIERLESS
2000	CADBURY SCHWEPPE'S PLC
2000	CANARY WHARF GROUP PLC
2000	CAPITA
2000	CARILLION
2000	CARLTON COMMS
2000	CELLTECH GROUP PLC
2000	CENTRICA
2000	CGNU
2000	CMG
2000	COMPUTACENTER
2000	COOKSON PLC
2000	DAILY MAIL & GENERAL TRUST
2000	DIAGEO
2000	DIXONS GROUP PLC
2000	ELECTROCOMPONENTS
2000	EMAP PLC
2000	EMI GROUP PLC
2000	ENTERPRISE OIL

2000	EXEL PLC
2000	GALLAHER GROUP PLC
2000	GKN PLC
2000	GLAXO SMITHKLINE
2000	GRANADA GROUP PLC
2000	GRANADA MEDIA
	GREAT UNIVERSAL
2000	STRS
2000	HANSON PLC
2000	HAYS
2000	HILTON GROUP
2000	IMPERIAL CHEMICAL INDUSTRIES PLC
2000	IMPERIAL TOBACCO GROUP PLC
2000	JOHNSON MATTHEY PLC
2000	KINGFISHER PLC
2000	LAND SECURITIES
2000	LOGICA
2000	LATTICE
2000	MARCONI PLC
2000	MATALAN
2000	MARKS & SPENCER PLC
2000	NATIONAL POWER
2000	NATIONAL GRID
2000	NEXT
2000	NORTHERN ROCK
2000	NOVAR
2000	NYCOMED AMERSHAM PLC
2000	PEARSON PLC
2000	P & O
2000	POWERGEN
2000	PRUDENTIAL PLC
2000	RAILTRAC
2000	RECKITT BENCKISER
2000	REED ELSEVIES
2000	RENTOKIL INITIAL
2000	REUTERS HOLDINGS PLC
2000	REXAM PLC
2000	ROLLS-ROYCE
2000	SAFEWAY PLC
2000	SAGE GROUP
2000	SCHRODERS
2000	SCOTTISH POWER PLC
2000	SCOTISH & NEWCASTLE PLC
2000	SCOTTISH & SOUTHERN ENERGY PLC
2000	SERCO
2000	SEVERN TRENT PLC
2000	SHELL T & T
2000	SHIRE PHARMACEUTICALS GROUP
2000	SLOUGH ESTATES

2000	SMITHS INDUSTRIES
2000	SPIRENT PLC
2000	STAGECOACH
2000	TATE AND LYLE PLC
2000	TELWEST COMMUNICATION
2000	THE BOC GROUP
2000	THE BOOTS COMPANY
2000	THE BRITISH LAND COMPANY
2000	UNITED BUSINESS MEDIA
2000	UNITED UTILITIES
2000	VODAPHONE
2000	W H SMITH GROUP PLC
2000	WHITBREAD PLC
2000	WPP GROUP PLC

Appendix 3

List of Bangladeshi companies whose content analysis has been done for the year 1999 and 2000

YEAR	CORPORATIONS
1999	AMBEE PHARMA LTD
1999	ACI LTD
1999	ALPHA TOBACCO LTD
1999	ANLIMA YARN DYEING LTD
1999	ALL-HAZ TEXTILE MILLS LTD
1999	ARAMIT CEMENT LTD
1999	AZIZ PIPES LTD
1999	BATA SHOES CO (BD) LTD
1999	BOC
1999	BAT
1999	BEXIMCO SYNTHETICS LTD
1999	BANGLADESH LAMPS LTD
1999	BANGLADESH DYEING & FINISHING INDUSTRIES LTD
1999	BANGLADESH LEAF TOBACCO CO. LTD
1999	BEXIMCO LTD
1999	BEXIMCO DENIME LTD
1999	BEXIMCO INFUSIONS LTD
1999	BEXIMCO KNITTING LTD
1999	BEXIMCO PHARMACEUTICALS
1999	BEXIMCO TEXTILE LTD
1999	BIONIC SEA FOOD EXPORT LTD
1999	CMC-KAMAL TEXTILE MILLS LTD
1999	EASTERN CABLE LTD
1999	FU-WANG CERAMIC INDUSTRY
1999	GQ BALL PEN INDUSTRIES LTD
1999	GLAXO WELLCOME BANGLADESH LTD
1999	H. R TEXTILE
1999	IBN SINA PHARMACEUTICAL LTD
1999	IDLC
1999	KARNAPULI PAPER MILLS LTD
1999	KOHINOOR CHEMICAL CO (BD) LTD
1999	LEXCO
1999	LIBRA PHARMA LTD
1999	MAQ ENTERPRISE LTD
1999	MONNO FABRICS LTD.
1999	MEGHNA CEMENT MILLS LTD
1999	NATIONAL TUBES LTD
1999	PADMA TEXTILE MILLS LTD
1999	PETRO SYNTHETIC PRODUCT
1999	PHARMACO INTERNATIONAL LTD
1999	QUASEM DRYCELLS LTD
1999	RECKITT AND COLMAN
1999	SONARGAON TEXTILES

1999	SREEPUR TEXTILE MILLS
1999	SQUARE PHARMACEUTICALS
1999	SINGER
1999	SHINE PUKUR HOLDINGS
1999	TRIPTI INDUSTRIES LTD
1999	UNITED LEASING COMPANY LTD
1999	WATA CHEMICALS
2000	ASHRAF TEXTILE MILLS LTD
2000	ACI LTD
2000	AFTAB AUTOMOBILES LTD
2000	ALPHA TOBACCO MANUFACTURING
2000	ANLIMA YARN DYEING LTD
2000	ALTEX INDUSTRIES
2000	ANAWER GALVANIZING LTD
2000	APEX SPINNING KNITTING MILLS LTD
2000	APEX TANNERY LTD
2000	APEX WEAVINGS
2000	ATLAS BANGLADESH
2000	BEXIMCO KNITTING LTD
2000	BEXIMCO DENIMS LTD
2000	BEXIMCO PHARMACEUTICALS
2000	BEXIMCO FISHERIES LTD
2000	BATA SHOES CO (BD) LTD
2000	BOC
2000	BANGLADESH LAMPS LTD
2000	BANGLADESH CHEMICAL INDUSTRIES
2000	BEXIMCO TEXTILE LTD
2000	CONFIDENCE CEMENT LTD
2000	CHITTAGONG CEMENT CLINKER GRINDING COMPANY LTD
2000	CHICTEX LTD
2000	DELTA MILLERS LTD
2000	EASTERN HOUSING LTD
2000	FU-WANG CERAMIC INDUSTRIES
2000	FU-WANG FOODS LTD
2000	GLAXO WELLCOME BANGLADESH LTD
2000	HR TEXTILE
2000	IDLC
2000	KOHINOOR CHEMICAL CO (BD) LTD
2000	LIBRA INFUSION LTD
2000	MITA TEXTILE LTD
2000	MITHUN KNITTING & DYEING LTD
2000	MONNO CERAMIC INDUSTRIES
2000	MONNO FABRICS LTD
2000	MEGHNA VEGETABLE OIL INDUSTRIES LTD
2000	NATIONAL TEA
2000	OLYMPIC INDUSTRIES LTD
2000	PADMA OIL COMPANY
2000	PRIME TEXTILE SPINNING MILLS

2000	PRAN
2000	RAHIMA FOOD CORPORATIO LTD
2000	SINGER BANGLADESH LTD
2000	SQUARE PHARMACEUTICALS
2000	SHINE PUKUR HOLDINGS
2000	SIHAM TEXTILE MILLS
2000	THE IBN SINA
2000	USMANIA GLASSSHEET FACTORY LTD
2000	WONDERLAND TOYS LTD

Appendix 4

Outline of questions addressed as part of the interview guide

A. General part: Attitude towards Social Responsibility of business in Bangladesh

- Do you view that companies have a social responsibility? And why do you believe so?
- Does your company recognise any of these responsibilities? Why? Why not?
- Whom do you think corporations in general have social responsibility (if any) to, and why do you think so?

B. General part: Your perspective on Corporate Social Reporting of corporations

- What are the social and environmental issues companies presently report (including your own) in the annual report? And why?
- What, in your view, does (or does not) motivate companies (including your own) in such reporting?
- Does your company prefer to use the annual report to disclose social information? Why? Why not?
- Overall, how do you view CSR of corporations through annual report in Bangladesh?

C. Parent company influence: (Specific to subsidiaries of MNCs)

- Are your companies exposed to parent corporations' pressure to behave in a socially responsible way?
- What are the sources of parent corporations' pressure on your corporations being socially responsible?
- Do companies (including your own) have to be responsive to parent corporations' pressure (if that exists)?
- How do you view parent corporations' pressure to report social and environmental information to local people?
- Do companies (including your own) regularly report social and environmental information to parent corporations?
- Overall, how do you view parent corporations' influence over your CSR in Bangladesh?

The above questions only provide a framework of discussion while other relevant questions and issues were raised (such as social and environmental activities companies presently engaged with as a part of their social and environmental responsibility to different groups, nature of pressure corporations exposed to behave socially responsible, suggestions for different means of reporting, and reporting bad news). Questions are usually asked in English and relevant terms are clarified where inquired by interviewees. However, in some cases questions are translated to native languages (Bengali) where it seems to the researcher that interviewees felt free to speak in Bengali rather than English.

Appendix 5

MATRICES OF THEMES AND ISSUES FOUND IN INTERVIEWS

Matrix 1A
Primary social responsibility recognised among directors and chairpersons

INTERVIEWEES	EMP	COM	ENV	GOV	CUS	SUP
DM1	√	√	√	√	√	√
DM2	√	√	√	√	√	√
DM3	√	√	√	√	√	√
DM4	√	√	√	√	√	
DM5	√	√	√			
DM6	√	√	√	√		√
DM7	√	√	√	√		
DM8						
DM9	√	√	√	√		√
DM10						
DM11	√	√	√	√		
DM12	√	√				√
DM13	√	√		√		
DM14	√	√	√	√		
DD15	√	√		√	√	
DD16	√	√	√	√	√	
CM1	√	√	√	√	√	
Total	15	15	12	13	07	06

Key:

- √ - Responsibility identified by the interviewee.
- DM - Director or equivalent working in multinationals.
- DD - Director or equivalent working in domestic company.
- CM - Chairperson of a multinational.
- EMP - To mean Employees.
- COM - To mean Community of Bangladeshi people.
- ENV - To mean Natural environment of Bangladesh.
- GOV - To mean government of Bangladesh.
- CUS - To mean local Customer.
- SUP - To mean supplier of the company.

Matrix 1B
Primary social responsibility recognised among managers

INTERVIEWEES	EMP	COM	ENV	GOV	CUS	SUP
MM1	√	√	√	√	√	
MM2	√	√	√		√	
MM3	√	√	√	√	√	
MM4	√	√	√	√		
MM5	√	√	√			
MM6	√	√				
MM7	√	√	√	√		
MM8						
MM9	√	√	√	√	√	√
MM10						
MM11	√	√	√			
MM12	√	√	√	√		
MM13	√	√	√			
MD14	√	√	√	√		
MD15	√	√				
MD16	√	√				
MD17	√	√	√			
MD18	√	√	√	√		
Total	16	16	13	08	04	01

- Key:**
- √ - Responsibility identified by the interviewee.
 - MM - Managers working in multinationals.
 - MD - Managers working in domestic company.
 - EMP - To mean Employees.
 - COM - To mean Community of Bangladeshi people.
 - ENV - To mean Natural environment of Bangladesh.
 - GOV - To mean government of Bangladesh.
 - CUS - To mean local Customer.
 - SUP - To mean supplier of the company.

Matrix 1C
Primary social responsibility recognised among chief executives and company secretaries

INTERVIEWEES	EMP	COM	ENV	GOV	CUS	SUP
CEOM1	√	√	√		√	
CEOM2	√	√		√		
CEOM3		√	√	√	√	
CEOM4	√		√			
CEOM5	√					
CEOM6						
CEOM7	√	√				
CEOM8						
CEOM9	√	√	√	√		
CEOD10	√			√		
SM1	√		√		√	
SM2						
SD3			√	√		
SD4				√		
Total	08	05	06	06	03	

- Key:**
- √ - Responsibility identified by the interviewee.
 - CEOM** - Chief executives working in multinationals.
 - CEOD** - Chief executives working in domestic company.
 - SM** - Company secretary working in multinationals
 - SD** - Company secretary working at domestic company
 - EMP** - To mean Employees.
 - COM** - To mean Community of Bangladeshi people.
 - ENV** - To mean Natural environment of Bangladesh.
 - GOV** - To mean government of Bangladesh.
 - CUS** - To mean local Customer.
 - SUP** - To mean supplier of the company.

Matrix 1D

Primary social responsibility recognised according to the role of the executives

INTERVIEWEES	EMP	COM	ENV	GOV	CUS	SUP
TDM	12	12	10	10	04	06
TCM	01	01	01	01	01	
TMM	11	11	10	06	04	01
TCEOM	06	05	04	03	02	
TSM	01		01		01	
Total M	31	29	26	20	12	07
TDD	02	02	01	02	02	
TMD	05	05	03	02		
TCEOD	01			01		
TSD			01	02		
Total D	08	07	05	07	02	-
Grand total	39	36	31	27	14	07

Key:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.¹
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.
- EMP** - To mean Employees.
- COM** - To mean Community of Bangladeshi people.
- ENV** - To mean Natural environment of Bangladesh.
- GOV** - To mean government of Bangladesh.
- CUS** - To mean local Customer.
- SUP** - To mean supplier of the company.

Matrix 1E
Further details of social responsibility recognised in employee activities by directors and chairperson

INTERVIEWEES	EMP	HS	CWPPF	WH	ET	GP	OB	AW
DM1	√	√	√	√		√	√	√
DM2	√	√	√		√	√	√	√
DM3	√	√	√		√	√	√	√
DM4	√	√	√		√	√	√	√
DM5	√	√	√		√	√		
DM6	√	√			√	√		
DM7	√	√			√	√	√	
DM8								
DM9	√	√			√	√	√	√
DM10								
DM11	√	√	√		√	√	√	√
DM12	√	√	√		√	√	√	
DM13	√	√	√		√	√		
DM14	√	√	√		√		√	
DD15	√	√	√	√	√	√	√	
DD16	√	√	√		√	√	√	
CM1	√	√	√		√	√		√
Total	15	15	12	02	14	14	11	07

- Key:**
- √ - Responsibility identified by the interviewee.
 - DM - Director or equivalent working in multinationals.
 - DD - Director or equivalent working in domestic company.
 - CM - Chairperson of a multinational.
 - EMP - To mean Responsibility identified to employee in general.
 - HS - To mean involvement in Health and safety issues of employee
 - CWPPF - To mean involvement in contribution to workers profit participation fund
 - WH - To mean not to pressure employee to work more than approved working hour.
 - ET - To mean involvement in employee training and development activities
 - GP - To mean good payment practice
 - OT - To mean paying other benefits
 - AW - To mean appreciation of employee at work

Matrix 1F

Further details of social responsibility recognised in employee activities by managers

INTERVIEWEES	EMP	HS	CWPPF	WH	ET	GP	OB	AW
MM1	√	√	√		√	√	√	
MM2	√	√	√		√	√	√	
MM3	√	√	√		√	√	√	√
MM4	√	√	√		√	√		√
MM5	√	√	√		√	√		√
MM6	√	√	√		√			√
MM7	√		√		√	√	√	
MM8								
MM9	√	√			√	√	√	√
MM10								
MM11	√	√			√	√		
MM12	√	√	√	√				√
MM13	√	√	√		√		√	√
MD14	√	√	√		√	√	√	√
MD15	√	√	√		√	√		√
MD16	√		√		√		√	
MD17	√	√	√		√		√	
MD18	√	√	√		√		√	
Total	16	14	14	01	15	10	10	09

Key:

- √ - Responsibility identified by the interviewee.
- MM - Managers working in multinationals.
- MD - Managers working in domestic company.
- EMP - To mean Employees.
- HS - To mean involvement in Health and safety issues of employee
- CWPPF - To mean involvement in contribution to workers profit participation fund
- WH - To mean not to pressure employee to work more than approved working hour.
- ET - To mean involvement in employee training and development activities
- GP - To mean good payment practice
- OT - To mean paying other benefits
- AW - To mean appreciation of employee at work

Matrix 1G

Further details of social responsibility recognised in employee activities by chief executives and company secretaries

INTERVIEWEES	EMP	HS	CWPPF	WH	ET	GP	OB	AW
CEOM1	√	√	√		√			√
CEOM2	√	√			√	√	√	
CEOM3								
CEOM4	√	√	√		√			
CEOM5	√	√			√			
CEOM6								
CEOM7	√				√			
CEOM8								
CEOM9	√	√	√		√	√		
CEOD10	√	√	√		√		√	√
SM1	√	√	√		√		√	√
SM2								
SD3								
SD4								
Total	08	07	05	-	08	02	03	03

Key:

- √ - Responsibility identified by the interviewee.
- MM - Managers working in multinationals.
- MD - Managers working in domestic company.
- EMP - To mean Employees.
- HS - To mean involvement in Health and safety issues of employee
- CWPPF - To mean involvement in contribution to workers profit participation fund
- WH - To mean not to pressure employee to work more than approved working hour.
- ET - To mean involvement in employee training and development activities
- GP - To mean good payment practice
- OT - To mean paying other benefits
- AW - To mean appreciation of employee at work

Matrix 1H

Further details of social responsibility recognised in employee activities according to the role of the executives

INTERVIEWEES	EMP	HS	CWPPF	WH	ET	GP	OB	AW
TDM	12	12	09	01	11	11	09	06
TCM	01	01	01	-	01	01	-	01
TMM	11	10	09	01	10	08	06	07
TCEOM	06	05	03	-	06	02	01	01
TSM	01	01	01	-	01	-	01	01
Total M	31	29	23	02	19	22	17	16
TDD	02	02	02	01	02	02	02	-
TMD	05	04	05	-	05	02	04	02
TCEOD	01	01	01	-	01	-	01	01
TSD								
Total D	08	07	08	01	08	04	07	03
Grand total	39	36	31	03	27	26	24	19

Sources: Compiled from interview script by the researcher

Key:

- √ - Responsibility identified by the interviewee.
- MM - Managers working in multinationals.
- MD - Managers working in domestic company.
- EMP - To mean Employees.
- HS - To mean involvement in Health and safety issues of employee
- CWPPF - To mean involvement in contribution to workers profit participation fund
- WH - To mean not to pressure employee to work more than approved working hour.
- ET - To mean involvement in employee training and development activities
- GP - To mean good payment practice
- OT - To mean paying other benefits
- AW - To mean appreciation of employee at work

Matrix 1-I
Further details of social responsibility recognised in community activities by directors and chairperson

INTERVIEWEES	COM	PD	SR	CH	SN	CD
DM1	√	√	√			
DM2	√	√	√			
DM3	√	√	√			
DM4	√	√				√
DM5	√	√		√		
DM6	√	√		√		
DM7	√	√				
DM8						
DM9	√	√				
DM10						
DM11	√	√				
DM12	√	√				
DM13	√	√			√	
DM14	√	√				
DD15	√	√				
DD16	√	√	√			
CM1	√	√	√			√
Total	15	15	05	02	01	02

Sources: Compiled from interview script by the researcher

Key:

- √ - Responsibility identified by the interviewee.
- DM - Director or equivalent working in multinationals.
- DD - Director or equivalent working in domestic company.
- CM - Chairperson of a multinational.
- COM - To mean Community of Bangladeshi people.
- PD - To mean Philanthropy and donations activities
- SR - To mean Sponsoring Recreational T.V. program
- CH - To mean Community help program
- SN - To mean sponsoring national games for the development of sports
- CD - To mean Community development program

Matrix 1J

Further details of social responsibility recognised in employee activities by managers

INTERVIEWEES	COM	PD	SR	CH	SN	CD
MM1	√	√				
MM2	√	√	√			
MM3	√	√				
MM4	√	√				√
MM5	√	√				
MM6	√	√		√		
MM7	√	√				
MM8						
MM9	√	√				
MM10						
MM11	√	√			√	
MM12	√	√				
MM13	√	√				√
MD14	√	√				
MD15	√	√				
MD16	√	√				
MD17	√	√				
MD18	√		√			
Total	16	15	02	01	01	02

Sources: Compiled from interview script by the researcher

Key:

- √ - Responsibility identified by the interviewee.
- MM - Managers working in multinationals.
- MD - Managers working in domestic company.
- COM - To mean Community of Bangladeshi people.
- PD - To mean Philanthropy and donations activities
- SR - To mean Sponsoring Recreational T.V. program
- CH - To mean Community help program
- SN - To mean sponsoring national games for the development of sports
- CD - To mean Community development program

Matrix 1K

Further details of social responsibility recognised in employee activities by chief executive officers and company secretaries

INTERVIEWEES	COM	PD	SR	CH	SN	CD
CEOM1	√			√		√
CEOM2	√	√				
CEOM3	√	√	√			
CEOM4						
CEOM5						
CEOM6						
CEOM7	√	√	√		√	
CEOM8						
CEOM9	√	√		√	√	
CEOD10						
SM1						
SM2						
SD3						
SD4						
Total	05	04	02	02	02	01

Key:

- √ - Responsibility identified by the interviewee.
- CEOM - Chief executives working in multinationals.
- CEOD - Chief executives working in domestic company.
- SM - Company secretary working in multinationals
- SD - Company secretary working at domestic company
- COM - To mean Community of Bangladeshi people
- PD - To mean Philanthropy and donations activities
- SR - To mean Sponsoring Recreational T.V. program
- CH - To mean Community help program
- SN - To mean sponsoring national games for the development of sports
- CD - To mean Community development program

Matrix 1L

Further details of social responsibility recognised in employee activities according to the role of the executives

INTERVIEWEES	COM	PD	SR	CH	SN	CD
TDM	12	12	03	02	01	01
TCM	01	01	01	-	-	01
TMM	11	11	01	01	01	02
TCEOM	05	04	02	02	02	01
TSM						
Total M	29	28	07	05	04	05
TDD	02	02	01	-	-	-
TMD	05	04	01	-	-	-
TCEOD						
TSD						
Total D	07	06	02	-	-	-
Grand total	36	34	09	05	04	05

Key:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.
- COM** - To mean Community of Bangladeshi people.
- PD** - To mean Philanthropy and donations activities
- SR** - To mean Sponsoring Recreational T.V. program
- CH** - To mean Community help program
- SN** - To mean sponsoring national games for the development of sports
- CD** - To mean Community development program

Matrix 1M
Further details of social responsibility recognised in environmental activities by directors and chairperson

INTERVIEWEES	ENV	GEP	CLS	APEP	EWTP	AP	RE
DM1	√	√	√	√	√		√
DM2	√	√	√	√	√		
DM3	√	√	√	√	√		
DM4	√	√	√	√	√		
DM5	√	√	√	√		√	√
DM6	√	√	√	√	√	√	
DM7	√	√	√		√	√	
DM8							
DM9	√	√	√	√	√	√	
DM10							
DM11	√	√	√	√	√		
DM12							
DM13							
DM14	√	√	√	√	√		
DD15					√		
DD16	√	√	√		√		√
CM1	√	√	√		√		
Total	12	12	12	09	12	04	03

- Key:**
- √ - Responsibility identified by the interviewee.
 - DM - Director or equivalent working in multinationals.
 - DD - Director or equivalent working in domestic company.
 - CM - Chairperson of a multinational.
 - ENV - To mean Natural environment of Bangladesh.
 - GEP - To mean General concern regarding environmental pollution and care
 - CLS - To mean Compliance with legal standard set by Bangladesh government
 - APEP - To mean adoption of parent company’s environmental policy in addition to local standard
 - EWTP - To mean established and/or plan to established waste treatment plant
 - AP - To mean Afforestation program to reduce environmental pollution
 - RE - Recycling the effluent

Matrix 1N
Further details of social responsibility recognised in environmental activities by managers

INTERVIEWEES	ENV	GEP	CLS	APEP	EWTP	AP	RE
MM1	√	√	√	√	√		
MM2	√	√	√	√	√		√
MM3	√	√	√	√	√		
MM4	√	√	√	√	√		
MM5	√	√	√		√	√	
MM6							
MM7	√	√	√	√	√	√	√
MM8							
MM9	√	√	√	√	√		
MM10							
MM11	√	√	√	√		√	
MM12	√	√	√	√			
MM13	√	√	√		√		
MD14	√	√	√		√		
MD15					√		
MD16					√		
MD17	√	√	√		√		
MD18	√	√	√				
Total	13	13	13	08	12	03	02

- Key:**
- √ - Responsibility identified by the interviewee.
 - MM - Managers working in multinationals.
 - MD - Managers working in domestic company.
 - ENV - To mean Natural environment of Bangladesh.
 - GEP - To mean General concern regarding environmental pollution and care
 - CLS - To mean Compliance with legal standard set by Bangladesh government
 - APEP - To mean adoption of parent company’s environmental policy in addition to local standard
 - EWTP - To mean established and/or plan to established waste treatment plant
 - AP - To mean Afforestation program to reduce environmental pollution
 - RE - Recycling the effluent

Matrix 10
Further details of social responsibility recognised in environmental activities by chief executive officers and company secretaries

INTERVIEWEES	ENV	GEP	CLS	APEP	EWTP	AP	RE
CEOM1	√	√	√	√	√		
CEOM2							
CEOM3	√	√	√	√		√	
CEOM4	√	√	√		√	√	
CEOM5							
CEOM6							
CEOM7							
CEOM8							
CEOM9	√	√	√	√			
CEOD10							
SM1	√	√	√		√		
SM2							
SD3	√	√	√		√		
SD4							
Total	06	06	06	03	04	02	

- Key:**
- √ - Responsibility identified by the interviewee.
 - CEOM - Chief executives working in multinationals.
 - CEOD - Chief executives working in domestic company.
 - SM - Company secretary working in multinationals
 - SD - Company secretary working at domestic company
 - ENV - To mean Natural environment of Bangladesh.
 - GEP - To mean General concern regarding environmental pollution and care
 - CLS - To mean Compliance with legal standard set by Bangladesh government
 - APEP - To mean adoption of parent company’s environmental policy in addition to local standard
 - EWTP - To mean established and/or plan to established waste treatment plant
 - AP - To mean Afforestation program to reduce environmental pollution
 - RE - Recycling the effluent

Matrix 1P

Further details of social responsibility recognised in employee activities according to the role of the executives

INTERVIEWEES	ENV	GEP	CLS	APEP	EWTP	AP	RE
TDM	10	10	10	09	09	04	02
TCM	01	01	01	-	01	-	-
TMM	10	10	10	08	08	03	02
TCEOM	04	04	04	03	02	02	-
TSM	01	01	01	-	01	-	-
Total M	26	26	26	20	21	09	04
TDD	01	01	01	-	02	-	01
TMD	03	03	03	-	04	-	-
TCEOD	-	-	-	-	-	-	-
TSD	01	01	01	-	01	-	-
Total D	05	05	05	-	07	-	05
Grand total	31	31	31	20	28	09	06

Key:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.
- ENV** - To mean Natural environment of Bangladesh.
- GEP** - To mean General concern regarding environmental pollution and care
- CLS** - To mean Compliance with legal standard set by Bangladesh government
- APEP** - To mean adoption of parent company’s environmental policy in addition to local standard
- EWTP** - To mean established and/or plan to established waste treatment plant
- AP** - To mean Afforestation program to reduce environmental pollution
- RE** - Recycling the effluent

Matrix 1Q
Further details of social responsibility recognised in governmental activities by directors and chairperson

INTERVIEWEES	GOV	CNE	CR
DM1	√	√	√
DM2	√	√	√
DM3	√		√
DM4	√		√
DM5			
DM6	√	√	√
DM7	√	√	√
DM8			
DM9	√	√	√
DM10			
DM11	√		√
DM12			
DM13	√	√	√
DM14	√	√	√
DD15	√	√	√
DD16	√	√	√
CM1	√	√	√
Total	13	10	13

- Key:**
- √ - Responsibility identified by the interviewee.
 - DM - Director or equivalent working in multinationals.
 - DD - Director or equivalent working in domestic company.
 - CM - Chairperson of a multinational.
 - GOV - To mean government oriented responsibility
 - CNE - To mean contribution to national exchequer fund through taxes and any contribution made by company
 - CR - To mean complying with regulations set by Government

Matrix 1R

Further details of social responsibility recognised in governmental activities by managers

INTERVIEWEES	GOV	CNE	CR
MM1	√	√	√
MM2			
MM3	√	√	√
MM4	√		√
MM5			
MM6			
MM7	√		√
MM8			
MM9	√	√	√
MM10			
MM11			
MM12	√		√
MM13			
MD14	√	√	√
MD15			
MD16			
MD17			
MD18	√	√	√
Total	08	05	08

Sources: Compiled from interview script by the researcher

Key:

√ - Responsibility identified by the interviewee.

MM - Managers working in multinationals.

MD - Managers working in domestic company.

GOV - To mean government oriented responsibility

CNE - To mean contribution to national exchequer fund through taxes and any contribution made by company

CR - To mean complying with regulations set by Government

Matrix 1S
Further details of social responsibility recognised in governmental activities by company executive officers and company secretaries

INTERVIEWEES	GOV	CNE	CR
CEOM1			
CEOM2	√	√	√
CEOM3	√	√	√
CEOM4			
CEOM5			
CEOM6			
CEOM7			
CEOM8			
CEOM9	√	√	√
CEOD10	√	√	√
SM1			
SM2			
SD3	√	√	√
SD4	√		√
Total	06	02	06

- Key:**
- √ - Responsibility identified by the interviewee.
 - CEOM** - Chief executives working in multinationals.
 - CEOD** - Chief executives working in domestic company.
 - SM** - Company secretary working in multinationals
 - SD** - Company secretary working at domestic company
 - GOV** - To mean government oriented responsibility
 - CNE** - To mean contribution to national exchequer fund through taxes and any contribution made by company
 - CR** - To mean complying with regulations set by Government

Matrix 1T
Further details of social responsibility recognised in governmental activities
according to the role of the executives

INTERVIEWEES	GOV	CNE	CR
TDM	10	07	10
TCM	01	01	01
TMM	06	03	06
TCEOM	03	03	03
TSM			
Total M	20	14	20
TDD	02	02	02
TMD	02	02	02
TCEOD	01	01	01
TSD	02	01	02
Total D	07	06	07
Grand total	27	20	27

- Key:**
- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
 - TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
 - TMM** - Total number of managers from multinationals responded in the issue.
 - TCM** - Total number of managers from domestic company responded in the issue.
 - TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
 - TCEOD** - Total number of chief executives from domestic companies responded in the issue.
 - TSM** - Total number of Company secretary from multinationals responded in the issue.
 - TSD** - Total number of Company secretary from domestic companies responded in the issue.
 - GOV** - To mean government oriented responsibility
 - CNE** - To mean contribution to national exchequer fund through taxes and any contribution made by company
 - CR** - To mean complying with regulations set by Government

Matrix 2A
Primary rationales behind social responsibility recognised among directors and chairperson

INTERVIEWEES	R1	R2	R3	R4
DM1	√	√	√	√
DM2	√	√		
DM3	√	√		
DM4	√	√	√	
DM5	√	√		
DM6	√	√		
DM7	√	√	√	
DM8				
DM9	√			
DM10				
DM11	√	√		
DM12	√	√		
DM13	√	√		
DM14	√	√		
DD15	√		√	√
DD16	√			√
CM1	√	√		
Total	15	12	04	03

Key to Matrix 2A:

- √ -Rationales identified by the interviewee.
- DM -Director or equivalent working in multinationals.
- DD -Director or equivalent working in domestic company.
- CM -Chairperson of a multinational.

General rationales behind social responsibility:

- R1-** Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company pro-actively involved with some social involvement to continue its self-interest.
- R2-** Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company does this because of pressure or assumption of pressure from the external party. A reactive stance taken
- R3-** Company recognised broader social responsibility as it assumes some obligation to society.
- R4-** Recognised broader social responsibility by the executives as influenced by personal attitude of CEO or chairperson or any influential member of the organisation.

Other rationales used by executives:

R7, DD2, and SD3 felt that culture and religion leads management attitude to think in a responsible way which may be reflected in the organisation's attitude regarding social responsibility.

CEO3 felt that financial worthiness brings the opportunity to think about responsibility to others.

MM1, MM2 and DM1 felt that the fear of exposure of the bad things done by the company, may engage the company with some social responsibility.

Matrix 2B

Primary rationales behind social responsibility recognised among managers

INTERVIEWEES	R1	R2	R3	R4
MM1	√	√		√
MM2	√	√	√	
MM3		√		
MM4	√			
MM5	√	√		
MM6	√	√		
MM7	√	√		√
MM8				
MM9		√		
MM10				
MM11	√	√		
MM12	√	√		√
MM13	√			
MD14	√			
MD15	√		√	
MD16	√			
MD17	√			
MD18	√			
Total	14	09	02	03

mm
Key to Matrix 2B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

General rationales behind social responsibility:

R1- Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company pro-actively involved with some social involvement to continue its self-interest.

R2- Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company does this because of pressure or the assumption of pressure from the external party. A reactive stance taken.

R3- Company recognised broader social responsibility as it assumes some obligation to the society.

R4- Recognised broader social responsibility by the executives as influenced by personal attitude of CEO or chairperson or any influential member of the organisation.

Matrix 2C

Primary rationales behind social responsibility recognised among chief executives and company secretaries

INTERVIEWEES	R1	R2	R3	R4
CEOM1	√		√	√
CEOM2		√		
CEOM3	√			
CEOM4	√	√		
CEOM5	√			√
CEOM6				
CEOM7	√	√		
CEOM8				
CEOM9	√			
CEOD10	√	√		
SM1	√	√		√
SM2				
SD3	√			
SD4	√	√		
Total	10	06	01	03

Mm

Key to Matrix 2C:

√ -Rationales identified by the interviewee.

CEOM -Chief executives working in multinationals.

CEOD -Chief executives working in domestic company.

SM -Company secretary working in multinationals

SD -Company secretary working at domestic company

General rationales behind social responsibility:

R1- Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company pro-actively involved with some social involvement to continue its self-interest.

R2- Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company does this because of pressure or on assumption of pressure from the external party. A reactive stance taken.

R3- Company recognised broader social responsibility as it assumes some obligation to the society.

R4- Recognised broader social responsibility by the executives as influenced by personal attitude of CEO or chairperson or any influential member of the organisation.

Matrix 2D
Primary rationales behind social responsibility recognised according to the role of the executives

INTERVIEWEES	R1	R2	R3	R4
TDM	12	11	03	01
TCM	01	01		
TMM	09	09	01	03
TCEOM	06	03	01	02
TSM	01	01		01
Total M	29	25	05	07
TDD	02		01	02
TMD	05	-	01	-
TCEOD	01	01		
TSD	02	01	-	-
Total D	10	02	02	02
Grand total	39	27	07	09

Key to Matrix 2D:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

General rationales behind social responsibility:

- R1-** Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company pro-actively involved with some social involvement to continue its self-interest.
- R2-** Recognised broader social responsibility by the executives as it will enhance the economic interest of the subsidiary and the parent company. Company does this because of pressure or on assumption of pressure from the external party. A reactive stance taken.
- R3-** Company recognised broader social responsibility as it assumes some obligation to the society.
- R4-** Recognised broader social responsibility by the executives as influenced by personal attitude of CEO or chairperson or any influential member of the organisation.

Matrix 3A
Details of rationale for proactive self interest among directors and chairperson

INTERVIEWEES	EMP	COM	ENV
DM1	√	√	√
DM2		√	
DM3		√	
DM4	√	√	
DM5		√	√
DM6	√	√	√
DM7	√		√
DM8			
DM9		√	
DM10			
DM11	√	√	
DM12	√	√	√
DM13	√	√	√
DM14	√	√	√
DD15		√	√
DD16	√	√	√
CM1	√	√	
Total	10	14	09

- Key:**
- √ - Responsibility identified by the interviewee.
 - DM** - Director or equivalent working in multinationals.
 - DD** - Director or equivalent working in domestic company.
 - CM** - Chairperson of a multinational.
 - EMP** - To mean Employees.
 - COM** - To mean Community of Bangladeshi people.
 - ENV** - To mean Natural environment of Bangladesh.

Details of rationale for proactive self interest (R1):

Proactive focus on activities related with-

COM- Community related issues

EMP- Employee related issues

ENV- Environmental related issue

Matrix 3B
Details of rationale for proactive self interest among managers

INTERVIEWEES	EMP	COM	ENV
MM1	√		
MM2	√		
MM3			
MM4		√	
MM5			√
MM6	√	√	√
MM7		√	√
MM8			
MM9			
MM10			
MM11		√	
MM12		√	
MM13	√	√	
MD14	√	√	√
MD15	√	√	√
MD16	√	√	√
MD17	√	√	√
MD18	√	√	√
Total	09	11	08

Key:

CM - Chairperson of a multinational.

EMP - To mean Employees.

COM - To mean Community of Bangladeshi people.

ENV - To mean Natural environment of Bangladesh.

Details of rationale for proactive self interest (R1):

Proactive focus on activities related with-

- COM-** Community related issues
- EMP-** Employee related issues
- ENV-** Environmental related issue

Matrix 3C

Details of rationale for proactive self interest among chief executives and company secretaries

INTERVIEWEES	EMP	COM	ENV
CEOM1	√	√	
CEOM2			
CEOM3		√	
CEOM4		√	√
CEOM5	√		
CEOM6			
CEOM7		√	√
CEOM8			
CEOM9	√		
CEOD10	√		
SM1	√	√	
SM2			
SD3	√	√	√
SD4	√	√	√
Total	07	07	04

Key to Matrix 3C:

- √ -Rationales identified by the interviewee.
- CEOM -Chief executives working in multinationals.
- CEOD -Chief executives working in domestic company.
- SM -Company secretary working in multinationals
- SD -Company secretary working at domestic company

Details of rationale for proactive self interest (R1):

Proactive focus on activities related with-

COM- Community related issues

EMP- Employee related issues

ENV- Environmental related issue

Matrix 3D

Details of proactive rationales behind social responsibility recognised according to the role of the executives

INTERVIEWEES	EMP	COM	ENV
TDM	08	11	07
TCM	01	01	
TMM	04	06	03
TCEOM	03	04	02
TSM	01	01	
Total M	17	23	12
TDD	01	02	02
TMD	05	05	05
TCEOD	01	0	
TSD	02	02	02
Total D	09	09	09
Grand total	26	32	21

Key:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Details of rationale for proactive self interest (R1):

Proactive focus on activities related with-

COM- Community related issues

EMP- Employee related issues

ENV- Environmental related issue

Matrix 4A

Re-active self-interested rationales recognised among directors and chairperson

INTERVIEWEES	S1	S2	S3	S4	S5	S6
DM1	√	√		√	√	√
DM2	√	√		√	√	√
DM3	√		√		√	√
DM4	√	√	√		√	√
DM5	√	√	√		√	
DM6		√	√	√	√	√
DM7			√		√	√
DM8						
DM9						
DM10						
DM11			√		√	√
DM12	√	√	√		√	
DM13	√	√				
DM14	√	√				
DD15						
DD16						
CM1	√		√	√	√	
Total	09	08	08	04	10	07

mm

Key to Matrix 4A:

- √ -Responsibility identified by the interviewee.
- DM -Director or equivalent working in multinationals.
- DD -Director or equivalent working in domestic company.
- CM -Chairperson of a multinational.

Details of rationale for reactive self interest (R2):

Pressure assumptions from internal context of Bangladesh

- S1- Increased social awareness (Internal factor)
- S2- Legislation (Internal factor)
- S3- Fear of internal media coverage (Internal factor)
- S4- Pressure from civil society (Civil groups especially of NGOs) (Internal factor)

Pressure assumptions from external context of Bangladesh

- S5- Pressure from parent company (External factor)
- S6- Pressure from international agencies and media

Matrix 4B

Reactive self interested rationales recognised among managers

INTERVIEWEES	S1	S2	S3	S4	S5	S6
MM1	√		√		√	√
MM2	√	√	√		√	√
MM3	√	√	√	√	√	
MM4						
MM5		√	√	√	√	
MM6	√		√		√	
MM7	√	√	√	√	√	√
MM8						
MM9		√	√		√	
MM10						
MM11	√		√	√	√	√
MM12	√	√	√		√	
MM13						
MD14						
MD15						
MD16						
MD17						
Total	07	06	09	04	09	04

Key to Matrix 4B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

Details of rationale for Reactive self interest (R2):

Pressure assumptions from internal context of Bangladesh

S1- Increased social awareness (Internal factor)

S2- Legislation (Internal factor)

S3- Fear of internal media coverage (Internal factor)

S4- Pressure from civil society (Civil groups especially of NGOs) (Internal factor)

Pressure assumptions from external context of Bangladesh

S5- Pressure from parent company (External factor)

S6- Pressure from international agencies and media

Matrix 4C

Reactive self interested rationales recognised among chief executives and company secretaries

INTERVIEWEES	S1	S2	S3	S4	S5	S6
CEOM1						
CEOM2	√	√	√		√	√
CEOM3						
CEOM4	√		√	√	√	√
CEOM5						
CEOM6						
CEOM7		√	√	√	√	
CEOM8						
CEOM9						
CEOD10	√		√	√		
SM1	√		√		√	
SM2						
SD3						
SD4	√	√				
Total	05	03	05	03	04	02

Key to Matrix 4C:

- √ -Rationales identified by the interviewee.
- CEOM -Chief executives working in multinationals.
- CEOD -Chief executives working in domestic company.
- SM -Company secretary working in multinationals
- SD -Company secretary working at domestic company

Details of rationale for reactive self interest (R2):

Pressure assumptions from internal context of Bangladesh

- S1- Increased social awareness (Internal factor)
- S2- Legislation (Internal factor)
- S3- Fear of internal media coverage (Internal factor)
- S4- Pressure from civil society (Civil groups especially of NGOs) (Internal factor)

Pressure assumptions from external context of Bangladesh

- S5- Pressure from parent company (External factor)
- S6- Pressure from international agencies and media

Matrix 4D

Reactive self interested rationales recognised among the executives according to their role

INTERVIEWEES	S1	S2	S3	S4	S5	S6
TDM	08	08	07	03	09	07
TCM	01		01	01	01	-
TMM	07	06	09	04	09	04
TCEOM	02	02	03	02	03	02
TSM	01		01		01	
Total M	19	16	21	10	23	13
TDD	-	-	-	-	-	-
TMD	-	-	-	-	-	-
TCEOD	-	-	01	01		-
TSD	01	01	01	-	-	-
Total D	01	01	02	01		-
Grand total	20	17	23	11	23	13

Key:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Details of rationale for reactive self interest (R2):

Pressure assumptions from internal context of Bangladesh

- S1- Increased social awareness (Internal factor)
- S2- Legislation (Internal factor)
- S3- Fear of internal media coverage (Internal factor)
- S4- Pressure from civil society (Civil groups especially of NGOs) (Internal factor)

Pressure assumptions from external context of Bangladesh

- S5- Pressure from parent company (External factor)
- S6- Pressure from international agencies and media

Matrix 5A

Further investigation into the rationale of corporate self-interest among directors and chairperson

INTERVIEWEES	M1	M2	M3	M4
DM1			√	√
DM2		√		
DM3	√		√	
DM4	√		√	
DM5	√	√		
DM6	√	√	√	
DM7	√	√	√	
DM8				
DM9	√	√		√
DM10				
DM11		√		√
DM12		√	√	
DM13	√		√	
DM14		√	√	
DD15	√			√
DD16	√			√
CM1		√	√	
Total	09	09	09	05

Sources: Compiled from interview script by the researcher

Key to Matrix 5A:

√ -Responsibility identified by the interviewee.

DM -Director or equivalent working in multinationals.

DD -Director or equivalent working in domestic company.

CM -Chairperson of a multinational.

Further investigation into the rationale of corporate self-interest:

M1- Shareholder is the owner of the company. Company is doing business with shareholder’s money. Broader social responsibility will only be recognised and approved by the shareholder as long as it enhances the profit maximisation.

M2- Parent company always monitors subsidiaries’ economic performance. This leads to pressure on subsidiaries if there are low returns. So there is little scope for investing in social issues by the subsidiaries if they have no impact on the economic aims of the company. Subsidiaries’ management has little choice in this matter.

M3- Behaving in a socially responsible way will enhance the reputation of the subsidiary. Managing reputation is becoming very important now. It has definite effect on the bottom line.

M4- Corporate social responsibility in less-developed country is an idealistic thought. In such a country, every sector of the society also firmly needs to recognise their broader responsibilities. Broader responsibility therefore should not always fall upon the corporate sector.

Other defensive rationales:

DM10, MM8 felt that corporate social responsibility is so broad a term that it could not be easily operationalised. It is often too complex for international business to know exactly how a company behaves.

DM14 felt that political corruption in a less developed country does not encourage business to exhibit social responsibility.

DD15 felt that it is the role of government and NGOs to work out social responsibility and not the role of business. The main and only business of a business is to do business.

Matrix 5B

Further investigation into the rationale of corporate self-interest among managers

INTERVIEWEES	M1	M2	M3	M4
MM1		√		
MM2	√	√	√	
MM3	√	√	√	
MM4	√	√	√	
MM5				√
MM6	√		√	
MM7		√	√	
MM8				
MM9	√	√	√	
MM10				
MM11			√	
MM12	√	√	√	
MM13	√	√	√	
MD14	√			√
MD15	√		√	
MD16	√		√	
MD17	√		√	
Total	11	08	12	02

Sources: Compiled from interview script by the researcher

Key to Matrix 5B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

Further investigation into the rationale of corporate self-interest:

M1- Shareholder is the owner of the company. Company is doing business with shareholder’s money. Broader social responsibility will only be recognised and approved by the shareholder as long as it enhances the profit maximisation.

M2- Parent company always monitors subsidiaries’ economic performance. This leads to pressure on subsidiaries if there are low returns. So there is little scope for investing in social issues by the subsidiaries if they have no impact on the economic aims of the company. Subsidiaries’ management has little choice in this matter.

M3- Behaving in a socially responsible way will enhance the reputation of the subsidiary. Managing reputation is becoming very important now. It has a definite effect on the bottom line.

M4- Corporate social responsibility in less-developed country is an idealistic thought. In such a country, every sector of the society also firmly needs to recognise their broader responsibilities. Broader responsibility therefore should not always fall upon the corporate sector.

Other defensive rationales:

DM10, MM8 felt that corporate social responsibility is so broad a term that it could not be easily operationalised. It is often too complex for international business to know exactly how a company behaves.

DM14 felt that political corruption in a less developed country does not encourage business to exhibit social responsibility.

DD15 felt that it is the role of government and NGOs to work out social responsibility and not the role of business. The main and only business of a business is to do business.

Matrix 5C

Further investigation into the rationale of corporate self-interest among chief executives and company secretaries

INTERVIEWEES	M1	M2	M3	M4
CEOM1			√	
CEOM2	√	√	√	
CEOM3				√
CEOM4		√	√	
CEOM5	√		√	
CEOM6				
CEOM7	√	√	√	
CEOM8				
CEOM9	√	√	√	
CEOD10				√
SM1	√	√	√	
SM2				
SD3	√		√	√
SD4				√
Total	06	05	08	04

Sources: Compiled from interview script by the researcher

Key to Matrix 5C:

- √ -Rationales identified by the interviewee.
- CEOM** -Chief executives working in multinationals.
- CEOD** -Chief executives working in domestic company.
- SM** -Company secretary working in multinationals
- SD** -Company secretary working at domestic company

Further investigation into the rationale of corporate self-interest:

- M1- Shareholder is the owner of the company. Company is doing business with shareholder’s money. Broader social responsibility will only be recognised and approved by the shareholder as long as it enhances the profit maximisation.
- M2- Parent company always monitors subsidiaries’ economic performance. This leads to pressure on subsidiaries if there are low returns. So there is little scope for investing in social issues by the subsidiaries if they have no impact on the economic aims of the company. Subsidiaries’ management has little choice in this matter.
- M3- Behaving in a socially responsible way will enhance the reputation of the subsidiary. Managing reputation is becoming very important now. It has a definite effect on the bottom line.

M4- Corporate social responsibility in a less-developed country is an idealistic thought. In such a country, every sector of the society also firmly needs to recognise their broader responsibilities. Broader responsibility therefore should not always fall upon the corporate sector.

Other defensive rationales:

DM10, MM8 felt that corporate social responsibility is so broad a term that it could not be easily operationalised. It is often too complex for international business to know exactly how a company behaves.

DM14 felt that political corruption in a less developed country does not encourage business to exhibit social responsibility.

DD15 felt that it is the role of government and NGOs to work out social responsibility and not the role of business. The main and only business of a business is to do business.

Matrix 5D

Further investigation into the rationale of corporate self-interest according to the role of the executives

INTERVIEWEES	M1	M2	M3	M4
TDM	07	08	08	03
TCM	-	01	01	-
TMM	07	08	09	01
TCEOM	04	04	06	01
TSM	01	01	01	-
Total M	19	22	25	05
TDD	02	-	-	02
TMD	04	-	03	01
TCEOD	-	-	-	01
TSD	01	-	01	02
Total D	07	-	04	06
Grand total	26	22	29	11

Sources: Compiled from interview script by the researcher

Key to Matrix 5D:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Further investigation into the rationale of corporate self-interest:

M1- Shareholder is the owner of the company. Company is doing business with shareholder's money. Broader social responsibility will only be recognised and approved by the shareholder as long as it enhances the profit maximisation.

M2- Parent company always monitors subsidiaries' economic performance. This leads to pressure on subsidiaries if there are low returns. So there is little scope for investing in social issues by the subsidiaries if they have no impact on the economic aims of the company. Subsidiaries' management has little choice in this matter.

M3- Behaving socially responsible way will enhance the reputation of the subsidiary. Managing reputation is becoming very important now. It has a definite effect on the bottom line.

M4- Corporate social responsibility in a less-developed country is an idealistic thought. In such a country, every sector of the society also firmly needs to recognise their broader responsibilities. Broader responsibility therefore should not always fall upon the corporate sector.

Other defensive rationales:

DM10, MM8 felt that corporate social responsibility is so broad a term that it could not be easily operationalised. It is often too complex for international business to know exactly how a company behaves.

DM14 felt that political corruption in a less developed country does not encourage business to exhibit social responsibility.

DD15 felt that it is the role of government and NGOs to work out social responsibility and not the role of business. The main and only business of a business is to do business.

Matrix 6A

Further details of obligation to the society recognised by directors and chairperson

INTERVIEWEES	O1	O2	O3
DM1	√		√
DM2			
DM3			
DM4	√	√	
DM5			
DM6			
DM7	√		
DM8			
DM9			
DM10			
DM11			
DM12			
DM13			
DM14			
DD15	√	√	
DD16			
CM1			
Total	04	02	01

Key to Matrix 6A:

- √ -Responsibility identified by the interviewee.
- DM** -Director or equivalent working in multinationals.
- DD** -Director or equivalent working in domestic company.
- CM** -Chairperson of a multinational.

Further details of obligation/duty owed:

- O1- A general sense of an obligation owed to the society, ethical and moralistic in tone, not driven by any one thing in particular.
- O2- A general sense of an obligation owed to the society, ethical and moralistic in tone, driven by the notion of “giving something back” to the society.
- O3- A general sense of social responsibility motivated by humane intentions.

Matrix 6B

Further details of obligation to the society recognised by managers

INTERVIEWEES	O1	O2	O3
MM1			
MM2	√		
MM3			
MM4			
MM5			
MM6			
MM7			
MM8			
MM9			
MM10			
MM11			
MM12			
MM13			
MD14			
MD15	√	√	
MD16			
MD17			
Total	02	01	

Key to Matrix 6B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

Further details of obligation/duty owed:

O1- A general sense of an obligation owed to the society, ethical and moralistic in tone, not driven by any one thing in particular.

O2- A general sense of an obligation owed to the society, ethical and moralistic in tone, driven by the notion of “giving something back” to the society.

O3- A general sense of social responsibility motivated by humane intentions.

Matrix 6C

Further details of obligation to the society recognised by chief executives and company secretaries

INTERVIEWEES	O1	O2	O3
CEOM1	√	√	
CEOM2			
CEOM3			
CEOM4			
CEOM5			
CEOM6			
CEOM7			
CEOM8			
CEOM9			
CEOD10			
SM1			
SM2			
SD3			
SD4			
Total	01	01	

Key to Matrix 5C:

- √ -Rationales identified by the interviewee.
- CEOM** -Chief executives working in multinationals.
- CEOD** -Chief executives working in domestic company.
- SM** -Company secretary working in multinationals
- SD** -Company secretary working at domestic company

Further details of obligation/duty owed:

- O1- A general sense of an obligation owed to the society, ethical and moralistic in tone, not driven by any one thing in particular.
- O2- A general sense of an obligation owed to the society, ethical and moralistic in tone, driven by the notion of “giving something back” to the society.
- O3- A general sense of social responsibility motivated by humane intentions.

Matrix 6D

Further details of obligation to the society recognised by executives according to their role

INTERVIEWEES	O1	O2	O3
TDM	03	01	-
TCM	-	-	-
TMM	01	-	-
TCEOM	01	01	-
TSM	-	-	-
Total M	05	02	01
TDD	01	01	-
TMD	01	01	-
TCEOD	-	-	-
TSD	-	-	-
Total D	02	02	-
Grand total	07	04	01

Key to Matrix 6D:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Further details of obligation/duty owed:

O1- A general sense of an obligation owed to the society, ethical and moralistic in tone, not driven by any one thing in particular.

O2- A general sense of an obligation owed to the society, ethical and moralistic in tone, driven by the notion of “giving something back” to the society.

O3- A general sense of social responsibility motivated by humane intentions.

Matrix 7A

Further details of parent company influence recognised by directors and chairperson

INTERVIEWEES	P1	P2	P3
DM1	√		√
DM2			√
DM3			√
DM4	√		√
DM5	√		
DM6		√	
DM7			√
DM8			
DM9	√	√	
DM10			
DM11			√
DM12			√
DM13	√		√
DM14		√	
DD15			
DD16			
CM1	√		√
Total	06	03	09

Key to Matrix 7A:

√ -Responsibility identified by the interviewee.

DM -Director or equivalent working in multinationals.

DD -Director or equivalent working in domestic company.

CM -Chairperson of a multinational.

Further details of parent company influence impacting on corporate culture:

P1- Social concern often originated from parent company’s good management practices. Subsidiary always adopts parent company’s good management practice. A proactive stance supported or encouraged by parent company.

P2- Social concern is not driven by the parent company. Subsidiary is encouraged by parent company only to comply with legal requirements of the country where they operate.

P3- Parent company shows much concern about subsidiary’s social and environmental performance. Parent company sets standard and strongly monitors subsidiary’s social and environmental performance regularly as if any bad thing happens in the subsidiary, parent company will be exposed to the global society. A re-active stance taken by parent company.

Matrix 7B

Further details of parent company influence recognised by managers

INTERVIEWEES	P1	P2	P3
MM1			√
MM2	√	√	√
MM3			√
MM4			
MM5			√
MM6	√		√
MM7			√
MM8			
MM9			√
MM10			
MM11	√		√
MM12	√		√
MM13	√	√	
MD14			
MD15			
MD16			
MD17			
Total	05	02	09

Key to Matrix 7B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

Further details of parent company influence impacting on corporate culture:

P1- Social concern often originated from parent company’s good management practices. Subsidiary always adopts parent company’s good management practice. A proactive stance supported or encouraged by parent company.

P2- Social concern is not driven by the parent company. Subsidiary is encouraged by parent company only to comply with legal requirements of the country where they operate.

P3- Parent company sets standard and strongly monitors subsidiary’s social and environmental performance regularly. Parent company shows much concern about subsidiary’s social and environmental performance. If any bad thing happens in the subsidiary parent company will be exposed. A re-active stance taken by parent company.

Matrix 7C

Further details of Parent company influence recognised by chief executives and company secretaries

INTERVIEWEES	P1	P2	P3
CEOM1	√	√	
CEOM2			√
CEOM3	√	√	
CEOM4	√		√
CEOM5			
CEOM6			
CEOM7	√		√
CEOM8			
CEOM9	√	√	
CEOD10			
SM1	√		√
SM2			
SD3			
SD4			
Total	06	03	04

Sources: Compiled from interview script by the researcher

Key to Matrix 7C:

- √ -Rationales identified by the interviewee.
- CEOM** -Chief executives working in multinationals.
- CEOD** -Chief executives working in domestic company.
- SM** -Company secretary working in multinationals
- SD** -Company secretary working at domestic company

Further details of parent company influence impacting on corporate culture:

P1- Social concern often originated from parent company’s good management practices. Subsidiary always adopts parent company’s good management practice. A proactive stance supported or encouraged by parent company.

P2- Social concern is not driven by the parent company. Subsidiary is encouraged by parent company only to comply with legal requirements of the country where they operate.

P3- Parent company sets standard and strongly monitors subsidiary’s social and environmental performance regularly. Parent company shows much concern about subsidiary’s social and environmental performance. If any bad thing happens in the subsidiary parent company will be exposed. A re-active stance taken by parent company.

Matrix 7D

Further details of parent company influence recognised by executives according to their role

INTERVIEWEES	P1	P2	P3
TDM	05	03	08
TCM	01	-	01
TMM	05	03	07
TCEOM	03	02	04
TSM	-	-	01
Total M	14	8	21
TDD	-	-	-
TMD	-	-	-
TCEOD	-	-	-
TSD	-	-	-
Total D	-	-	-
Grand total	17	8	22

Key to Matrix 7D:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Further details of parent company influence impacting on corporate culture:

P1- Social concern often originated from parent company’s good management practices. Subsidiary always adopts parent company’s good management practice. A proactive stance supported or encouraged by parent company.

P2- Social concern is not driven by the parent company. Subsidiary is encouraged by parent company only to comply with legal requirements of the country where they operate.

P3- Parent company sets standard and strongly monitors subsidiary’s social and environmental performance regularly. Parent company shows much concern about subsidiary’s social and environmental performance. If any bad thing happens in the subsidiary parent company will be exposed. A re-active stance taken by parent company.

Matrix 8 A

Social and environmental issues recognised by directors and chairperson as a part of social and environmental reporting in the annual report

INTERVIEWEES	EMP	COM	VAI	ENV	PR	OTH
DM1	√	√	√	√	√	√
DM2	√	√	√	√	√	√
DM3	√	√	√	√	√	√
DM4	√	√	√	√	√	√
DM5	√	√	√	√	√	√
DM6	√	√	√	√	√	√
DM7	√	√	√	√		√
DM8					√	
DM9	√	√	√	√		√
DM10					√	
DM11	√	√	√	√		
DM12	√	√		√	√	√
DM13	√	√	√	√		
DM14	√	√	√	√		
DD15	√	√			√	√
DD16	√	√	√		√	
CM1	√	√	√	√	√	√
Total	15	15	13	13	12	11

Key:

√ -Responsibility identified by the interviewee.

DM -Director or equivalent working in multinationals.

DD -Director or equivalent working in domestic company.

CM -Chairperson of a multinational.

EMP - To mean Employees.

COM - To mean Community of Bangladeshi people.

ENV - To mean Natural environment of Bangladesh.

VAI - To mean Value added and distribution information.

PR - To mean product related information

OTH - To mean other information (i.e., company mission and accountability information, Ethical information like Child labour information, foreign currency earned and expenditure to pay dividend and particular expenditure).

Matrix 8B
Social and environmental issues recognised by managers as a part of social and environmental reporting in the annual report

INTERVIEWEES	EMP	COM	VAI	ENV	PR	OTH
MM1	√	√	√	√	√	√
MM2	√	√	√	√	√	√
MM3	√	√	√	√	√	
MM4	√	√	√	√		
MM5	√	√	√	√		√
MM6	√	√	√	√		
MM7	√	√	√	√	√	√
MM8						
MM9	√	√	√	√	√	√
MM10					√	
MM11	√	√	√	√	√	√
MM12	√	√	√	√	√	
MM13	√	√	√	√		√
MD14	√	√	√	√	√	
MD15	√	√				
MD16	√	√				
MD17	√	√	√	√	√	
MD18	√	√	√	√		
Total	16	16	14	14	10	07

Sources: Compiled from interview script by the researcher

Key:

- √ - Responsibility identified by the interviewee.
- MM - Managers working in multinationals.
- MD - Managers working in domestic company.
- EMP - To mean Employees.
- COM - To mean Community of Bangladeshi people.
- ENV - To mean Natural environment of Bangladesh.
- VAI - To mean Value added and distribution information.
- PR - To mean product related information
- OTH - To mean other information (i.e., company mission and accountability statement, Ethical information like Child labour information, foreign currency earned and expenditure to pay dividend and particular expenditure).

Matrix 8C

Primary social and environmental issues recognised by chief executives and company secretaries as a part of social and environmental reporting in the annual report

INTERVIEWEES	EMP	COM	VAI	ENV	PR	OTH
CEOM1	√	√	√	√	√	√
CEOM2	√	√	√	√		
CEOM3		√	√	√	√	
CEOM4	√	√	√	√		
CEOM5	√	√	√	√		
CEOM6						
CEOM7	√	√		√		
CEOM8					√	
CEOM9	√	√	√	√		
CEOD10	√					
SM1	√	√	√	√	√	
SM2	√	√		√		
SD3	√	√	√			
SD4	√	√				√
Total	11	11	08	09	04	02

Sources: Compiled from interview script by the researcher

Key:

√ - Responsibility identified by the interviewee.

CEOM - Chief executives working in multinationals.

CEOD - Chief executives working in domestic company.

SM - Company secretary working in multinationals

SD - Company secretary working at domestic company

EMP - To mean Employees.

COM - To mean Community of Bangladeshi people.

ENV - To mean Natural environment of Bangladesh.

VAI - To mean Value added and distribution information.

PR - To mean product related information

OTH - To mean other information (i.e., company mission and accountability information, Ethical information like Child labour information, foreign currency earned and expenditure to pay dividend and particular expenditure).

Matrix 8 D

Primary social and environmental issues recognised as a part of social and environmental reporting in the annual report according to the role of the executives

INTERVIEWEES	EMP	COM	VAI	ENV	PR	OTH
TDM	12	12	11	12	10	10
TCM	01	01	01	01	01	01
TMM	11	11	11	11	08	07
TCEOM	06	07	06	07	03	01
TSM	02	02	01	02	01	00
Total M	32	33	30	33	23	19
TDD	02	02	01	00	01	00
TMD	05	05	03	03	02	00
TCEOD	01	00	00	00	00	00
TSD	02	02	01	00	00	00
Total D	10	09	05	03	03	01
Grand total	42	42	35	36	26	20

Key:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.
- EMP** - To mean Employees.
- COM** - To mean Community of Bangladeshi people.
- ENV** - To mean Natural environment of Bangladesh.
- VAI** - To mean Value added and distribution information.
- PR** - To mean product related information
- OTH** - To mean other information (i.e., company mission and accountability information, Child labour information, foreign currency earned and expenditure to pay dividend and particular expenditure).

Matrix- 8 E
Number of interviewees desire to disclose social and environmental issues in the annual report

No. of Issues	Total number of Interviewees	No. of Interviewees desire to report	In (%)
At least one issue	49	47	95 %
At least Two issues	49	43	88 %
At least Three issues	49	38	78 %
At least Four issues	49	35	71 %
At least Five issues	49	22	45 %
Six issues	49	12	24 %

Matrix 9A
Reasons for Corporate Social Reporting recognised by directors and chairperson

INTERVIEWEES	T1	T2	T3	T4	T5	T6
DM1	√	√	√	√		
DM2	√	√		√		√
DM3	√			√		√
DM4	√		√	√		√
DM5	√			√		√
DM6	√	√		√		
DM7	√	√	√	√		
DM8	√	√		√		√
DM9				√	√	√
DM10	√			√	√	√
DM11	√	√			√	
DM12		√		√		√
DM13		√		√		√
DM14	√			√	√	
DD15	√		√		√	
DD16	√	√			√	
CM1	√	√			√	
Total	14	10	04	13	07	09

Key to Matrix 9A:

- √ -Responsibility identified by the interviewee.
- DM -Director or equivalent working in multinationals.
- DD -Director or equivalent working in domestic company.
- CM -Chairperson of a multinational.

Reasons for corporate social reporting:

- T1- Corporation tries to enhance its image (corporate PR activities) through demonstrating corporate good citizenship.
- T2- Response to increased industry and social awareness.
- T3- Obligated to report to the society considering society has the right to know. Can help to discharge moral obligation.
- T4- Parent company expresses desire to disclose social information in the less developed country other than in the home country.
- T5- It is fashionable and may be undertaken as a strategy to win over the competitor in the market.
- T6- Annual report is the legal and widely accepted document which overall comments on company’s performance.

Matrix 9B
Reasons for Corporate Social Reporting recognised by managers

INTERVIEWEES	T1	T2	T3	T4	T5	T6
MM1	√			√		
MM2	√		√		√	
MM3	√	√		√		
MM4	√	√		√		√
MM5	√				√	√
MM6	√			√		
MM7	√	√		√		
MM8	√	√		√		√
MM9						√
MM10	√			√		√
MM11	√			√		
MM12	√			√		
MM13				√		
MD14		√				√
MD15	√	√			√	√
MD16	√		√		√	√
MD17	√				√	√
MD18						
Total	14	06	02	10	05	09

Key to Matrix 9B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

Reasons for corporate social reporting:

T1- Corporation tries to enhance its image (corporate PR activities) through demonstrating corporate good citizenship.

T2- Response to increased industry and social awareness.

T3- Obligated to report to the society considering society has the right to know. Can help to discharge moral obligation.

T4- Parent company expresses desire to disclose social information in the less developed country other than in the home country.

T5- It is fashionable and may be undertaken as a strategy to win over the competitor in the market.

T6- Annual report is the legal and widely accepted document which overall comments on company’s performance.

Matrix 9C
Reasons for Corporate Social Reporting recognised by chief executives and company secretaries

INTERVIEWEES	T1	T2	T3	T4	T5	T6
CEOM1	√	√	√	√	√	
CEOM2	√	√	√	√	√	
CEOM3	√	√		√	√	
CEOM4	√			√		√
CEOM5	√	√		√		√
CEOM6	√	√		√		√
CEOM7					√	√
CEOM8					√	√
CEOM9	√		√	√		
CEOD10	√			√		
SM1	√			√	√	√
SM2	√	√		√	√	√
SD3	√	√			√	√
SD4			√		√	√
Total	11	07	04	10	09	09

Key to Matrix 9C:

- √ -Rationales identified by the interviewee.
- CEOM** -Chief executives working in multinationals.
- CEOD** -Chief executives working in domestic company.
- SM** -Company secretary working in multinationals.
- SD** -Company secretary working at domestic company.

Reasons for corporate social reporting:

- T1- Corporation tries to enhance its image (corporate PR activities) through demonstrating corporate good citizenship.
- T2- Response to increased industry and social awareness.
- T3- Obligated to report to the society considering society has the right to know. Can help to discharge moral obligation.
- T4- Parent company expresses desire to disclose social information in the less developed country other than in the home country.
- T5- It is fashionable and may be undertaken as a strategy to win over the competitor in the market.
- T6- Annual report is the legal and widely accepted document which overall comments on company’s performance.

Matrix 9D
Reasons for Corporate Social Reporting recognised by executives according to their role

INTERVIEWEES	T1	T2	T3	T4	T5	T6
TDM	11	08	03	13	04	09
TCM	01	01	00	00	01	00
TMM	11	04	01	10	02	05
TCEOM	02	05	03	07	05	05
TSM	02	01	00	02	02	02
Total M	32	19	07	32	14	21
TDD	02	01	01	00	02	00
TMD	03	02	01	00	03	04
TCEOD	01	00	00	01	00	00
TSD	01	01	01	00	02	02
Total D	07	04	03	01	07	06
Grand total	39	23	10	33	21	27

Key to Matrix 9D:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** -Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Reasons for corporate social reporting:

- T1- Corporation tries to enhance its image (corporate PR activities) through demonstrating corporate good citizenship.
- T2- Response to increased industry and social awareness.
- T3- Obligated to report to the society considering society has the right to know. Can help to discharge moral obligation.
- T4- Parent company expresses desire to disclose social information in the less developed country other than in the home country.
- T5- It is fashionable and may be undertaken as a strategy to win over the competitor in the market.
- T6- Annual report is the legal and widely accepted document which overall comments on company’s performance.

Matrix 10 A

Negative factors regarding Corporate Social Reporting recognised by directors and chairperson

INTERVIEWEES	N1	N2	N3	N4	N5
DM1	√		√	√	√
DM2	√	√		√	√
DM3	√	√		√	√
DM4		√	√	√	
DM5	√			√	√
DM6	√	√		√	√
DM7		√		√	√
DM8	√				√
DM9	√		√		√
DM10				√	
DM11	√			√	
DM12	√	√	√	√	
DM13	√	√		√	
DM14	√	√		√	√
DD15	√	√			√
DD16	√				√
CM1	√				√
Total	14	09	04	12	12

Key to Matrix 10 A:

√ -Responsibility identified by the interviewee.

DM -Director or equivalent working in multinationals.

DD -Director or equivalent working in domestic company.

CM -Chairperson of a multinational.

Negative perspectives regarding Corporate Social Reporting

N1- CSR would be counterproductive in Bangladeshi context as the society could treat it with suspicion.

N2- CSR would have a negative impact in the form of increased demand for information.

N3- CSR would have a negative impact in the form of increased expectation placed on the company for more social and environmental involvement.

N4- There is very low demand from the external parties for such information within Bangladesh.

N5- Annual report is not appropriate media to communicate CSR information in Bangladesh.

Matrix 10 B

Negative perspective of Corporate Social Reporting recognised by managers

INTERVIEWEES	N1	N2	N3	N4	N5
MM1	√	√	√		√
MM2	√	√		√	√
MM3	√	√	√	√	√
MM4	√			√	√
MM5	√			√	√
MM6					√
MM7	√	√		√	√
MM8			√	√	√
MM9	√	√	√		√
MM10	√	√			
MM11	√	√			√
MM12			√		√
MM13				√	√
MD14	√			√	
MD15	√			√	
MD16					
MD17	√				
Total	12	07	05	09	12

Key to Matrix 10 B:

√ -Rationales identified by the interviewee.

MM -Managers working in multinationals.

MD -Managers working in domestic company.

Negative perspectives regarding Corporate Social Reporting

N1- CSR would be counterproductive in Bangladeshi context as the society could treat it with suspicion.

N2- CSR would have a negative impact in the form of increased demand for information.

N3- CSR would have a negative impact in the form of increased expectation placed on the company for more social and environmental involvement.

N4- There is very low demand from the external parties for such information within Bangladesh.

N5- Annual report is not appropriate media to communicate CSR information in Bangladesh.

Matrix 10 C
Negative perspectives of Corporate Social Reporting recognised by chief executives and company secretaries

INTERVIEWEES	N1	N2	N3	N4	N5
CEOM1		√			√
CEOM2		√		√	√
CEOM3	√			√	√
CEOM4	√			√	√
CEOM5	√	√	√	√	√
CEOM6		√			√
CEOM7	√	√	√		
CEOM8	√		√		√
CEOM9	√		√	√	√
CEOD10				√	√
SM1					√
SM2	√	√	√	√	√
SD3	√	√	√	√	
SD4		√	√	√	
Total	08	08	07	09	11

Key to Matrix 10 C:

- √ -Rationales identified by the interviewee.
- CEOM** -Chief executives working in multinationals.
- CEOD** -Chief executives working in domestic company.
- SM** -Company secretary working in multinationals
- SD** -Company secretary working at domestic company

Negative perspectives regarding Corporate Social Reporting

- N1- CSR would be counterproductive in Bangladeshi context as the society could treat it with suspicion.
- N2- CSR would have a negative impact in the form of increased demand for information.
- N3- CSR would have a negative impact in the form of increased expectation placed on the company for more social and environmental involvement.
- N4- There is very low demand from the external parties for such information within Bangladesh.
- N5- Annual report is not appropriate media to communicate CSR information in Bangladesh.

Matrix 10 D
Negative perspectives of Corporate Social Reporting recognized by the executives according to their role

INTERVIEWEES	N1	N2	N3	N4	N5
TDM	11	08	04	12	09
TCM	01	00	00	00	01
TMM	09	07	05	07	12
TCEOM	06	05	04	05	08
TSM	01	01	01	01	02
Total M	28	21	14	25	32
TDD	02	01	00	00	02
TMD	03	00	00	02	00
TCEOD	00	00	00	01	01
TSD	01	02	02	02	00
Total D	06	03	02	05	03
Grand total	34	24	16	30	35

Key to Matrix 10 D:

- TDM** - Total number of Directors or equivalent from multinationals responded in the issue.
- TDD** - Total number of Directors or equivalent from domestic company responded in the issue.
- TMM** - Total number of managers from multinationals responded in the issue.
- TCM** - Total number of managers from domestic company responded in the issue.
- TCEOM** - Total numbers of Chief executives from multinationals responded in the issue.
- TCEOD** - Total number of chief executives from domestic companies responded in the issue.
- TSM** - Total number of Company secretary from multinationals responded in the issue.
- TSD** - Total number of Company secretary from domestic companies responded in the issue.

Negative perspectives regarding Corporate Social Reporting

- N1- CSR would be counterproductive in Bangladeshi context as the society could treat it with suspicion.
- N2- CSR would have a negative impact in the form of increased demand for information.
- N3- CSR would have a negative impact in the form of increased expectation placed on the company for more social and environmental involvement.
- N4- There is very low demand from the external parties for such information within Bangladesh.
- N5- Annual report is not appropriate media to communicate CSR information in Bangladesh.

Matrix 11 A
Perceptions of executives from social and environmental NGOs regarding CSR

INTERVIEWEES	D1	D2	D3
I-1	√	√	
I-2	√	√	
I-3	√	√	√
I-4		√	√
I-5		√	√
I-6	√	√	√
I-7		√	√
I-8		√	√
I-9	√	√	√
Total	5	9	7

Key to Matrix 11 A:

- √ -Rationales identified by the interviewee.
- I -To mean Interviewee from social and environmental NGOs

Perspectives regarding Corporate Social Reporting

- D1- CSR reporting is used to frame company’s own view on certain issue. Company frames its own view on some selected social and environmental issues for its own interest.
- D2- Corporations report social and environmental issues to create and manage their philanthropic image in the community. Such activities could have direct impact in the commercial benefit of the companies.
- D3- Annual report is not an appropriate communicating device for CSR.

Matrix-12 A

Rationales offered by executives from social and environmental NGOs regarding absence of CSR

INTERVIEWEES	B1	B2	B3
I-1		√	
I-2	√		√
I-3	√	√	√
I-4	√		√
I-5	√	√	√
I-6	√	√	√
I-7	√	√	√
I-8	√		√
I-9	√	√	
Total	8	6	7

Key to Matrix 12 A:

- √ -Rationales identified by the interviewee.
- I -To mean Interviewee from social and environmental NGOs

Rationales behind absence of CSR

- B1- CSR reporting is less priority and counter productive to economic development.
- B2- Socio-cultural context does not appreciate CSR reporting in Bangladesh.
- B3- Legal and political contexts do not at all encourage corporations in such reporting.

Matrix-12 B

Further details of economic development rationale (B 1) offered by executives from social and environmental NGOs regarding absence of CSR

INTERVIEWEES	A1	A2	A3	A4
I-1				
I-2	√	√	√	√
I-3	√	√	√	√
I-4	√		√	√
I-5	√	√	√	√
I-6	√	√	√	√
I-7	√	√		√
I-8	√	√		√
I-9	√	√		√
Total	8	6	5	8

Key to Matrix 12 B:

- √ -Rationales identified by the interviewee.
- I -To mean Interviewee from social and environmental NGOs.

Details of economic development rationale (B 1)

A1 -Government priority in economic activities does not encourage social and environmental issues to report.

A2 -Community driven by poverty prioritised income generating activities rather than social and environmental reporting.

A3 -Fear of losing job if subsidiaries shut down the factory and go away, undervalued concern for social and environmental issues of these subsidiaries.

A4 -Multinationals need to be involved directly in community development programs to discharge their social responsibility rather than self-reporting CSR activities as they have resources to do it.

Matrix-12 C

Further details of culture (B 2) offered by executives from social and environmental NGOs regarding absence of CSR

INTERVIEWEES	G1	G2	G3
I-1	√	√	√
I-2			
I-3	√	√	√
I-4			
I-5	√	√	
I-6	√	√	√
I-7	√	√	√
I-8			
I-9	√	√	√
Total	6	6	5

Sources: Compiled from interview script by the researcher

Key to Matrix 12 C:

- √ -Rationales identified by the interviewee.
- I -To mean Interviewee from social and environmental NGOs

Details of culture (B2) as a rationale

G1-Some cultural traits derived from the Islamic religion in Bangladesh do not encourage CSR reporting.

G2- Business and stakeholders’ interaction or engagement is very low in this country.

G3- Annual report is not widely understood by the majority of community people.

Matrix-12 D

Further details of political context (B 3) offered by executives from social and environmental NGOs regarding absence of CSR

INTERVIEWEES	B3	H1	H2	H3
I-1				
I-2	√	√		√
I-3	√	√	√	√
I-4	√	√	√	√
I-5	√	√	√	√
I-6	√	√	√	√
I-7	√	√		
I-8	√	√	√	
I-9				
Total	7	7	5	5

Key to Matrix 12 A:

- √ -Rationales identified by the interviewee.
- I -To mean Interviewee from social and environmental NGOs

Details of political context as a rational

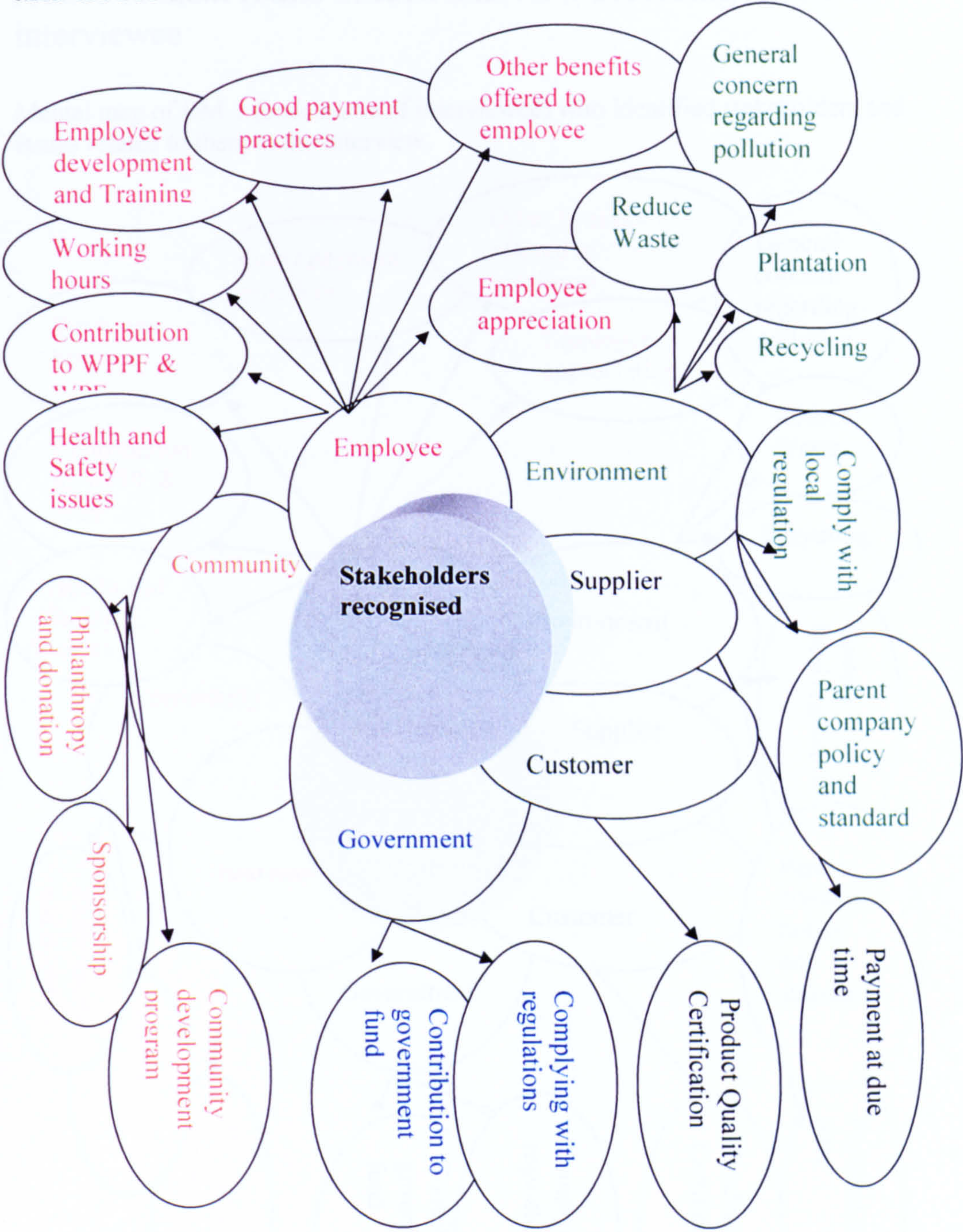
- H1- State is extremely weak in controlling large business and multinationals’ practices within it.
- H2- Government of Bangladesh does not consciously initiate CSR issues or encourage CSR reporting through stronger regulation as this could upset foreign direct investment and large corporations.
- H3- The very low level of implementation of law in this country is another factor that reduced the motivation for holding corporations socially responsible and social responsibility reporting.

Appendix 6

NETWORK CHARTS AND MENTAL MAPS OF INTERVIEWEES SHOWING CONNECTEDNESS BETWEEN MAJOR THEMES AND ACCOUNTS

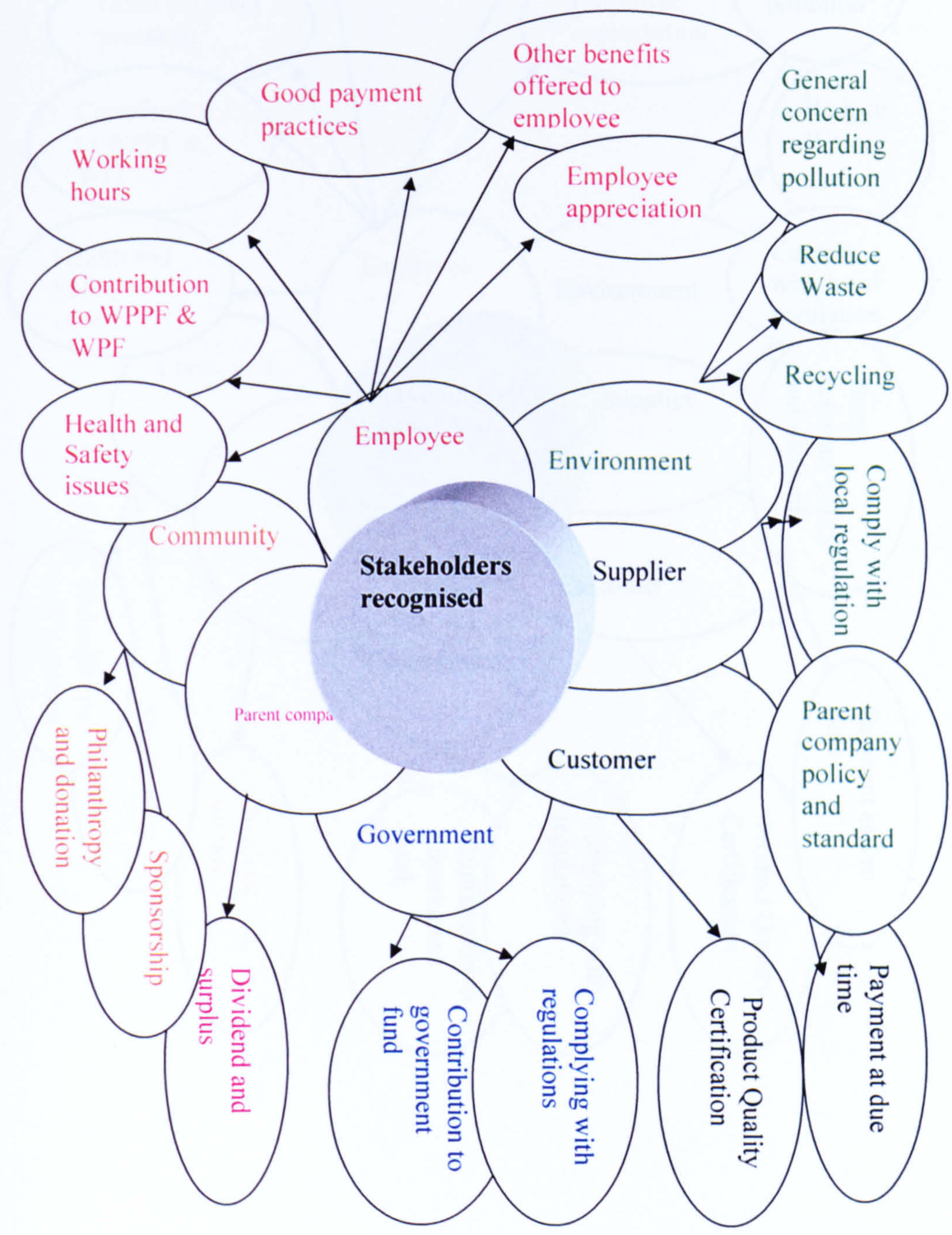
- 6.1. Network chart showing overall stakeholders identified and issues related to them found in the interview
- 6.2. Network chart showing stakeholders identified and issues related to them found in each interview according to role of interviewee
- 6.3. Network chart showing overall motivations driving social and environmental responsibility to identified stakeholders found in the interview
- 6.4. Network chart showing motivations driving social and environmental responsibility to identified stakeholders by each interviewee
- 6.5. Network chart showing overall issues that CSR interviewees mentioned they report
- 6.6. Network chart showing CSR issues each interviewee mentioned they report
- 6.7. Network chart showing overall motivations behind CSR identified by company executives
- 6.8. Network chart showing motivations of CSR identified by each interviewee
- 6.9. Network chart showing overall reasons for absence of CSR identified by company executives
- 6.10. Network chart showing reasons for absence of CSR identified by each company executive
- 6.11. Network chart showing overall views of NGO executives regarding CSR
- 6.12. Network chart showing views of each NGO executive regarding CSR

6.1 Network chart showing overall stakeholders identified and issues related to them found in the interview

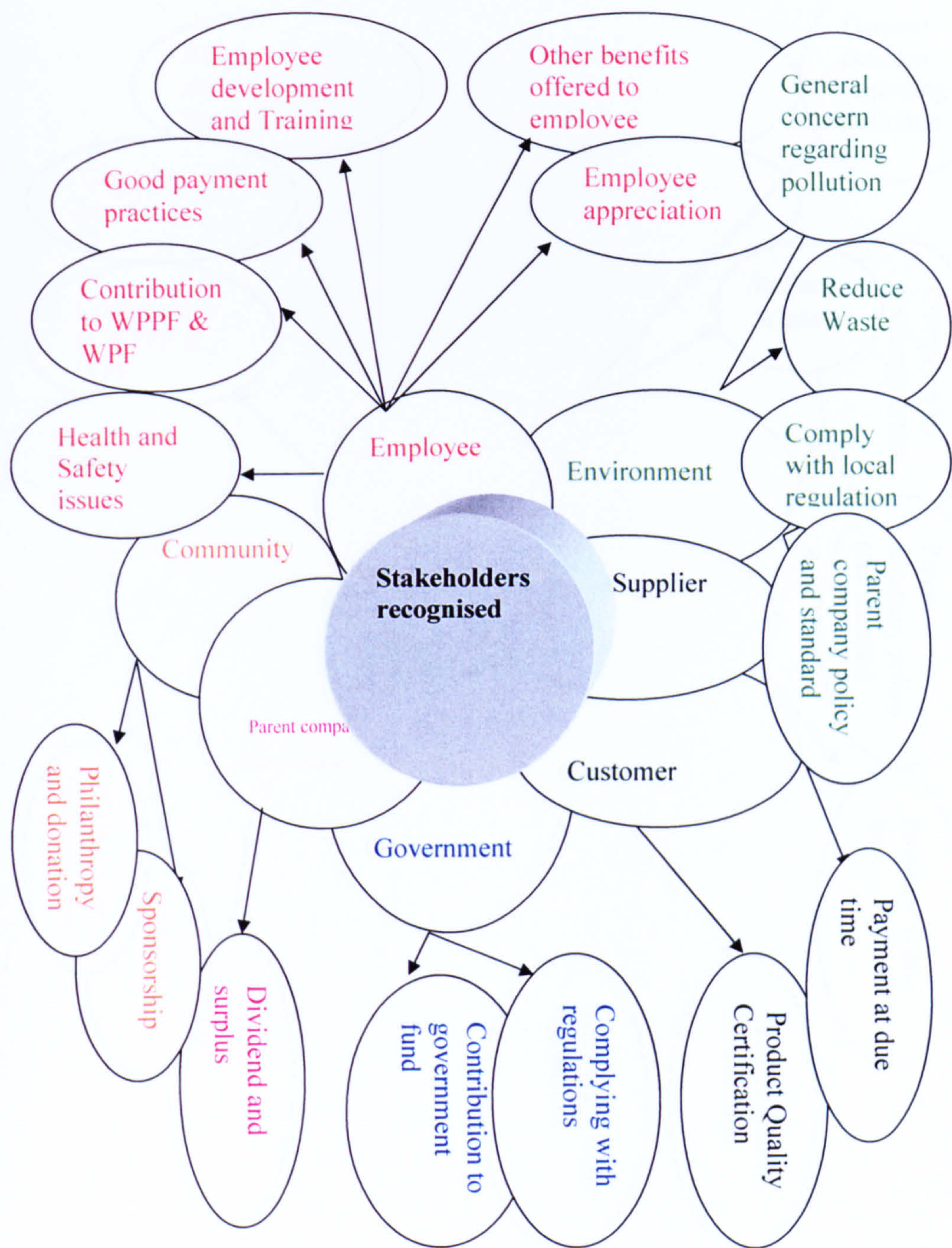


6.2 Network chart showing stakeholders identified and issues related to them found in each interview according to role of interviewee

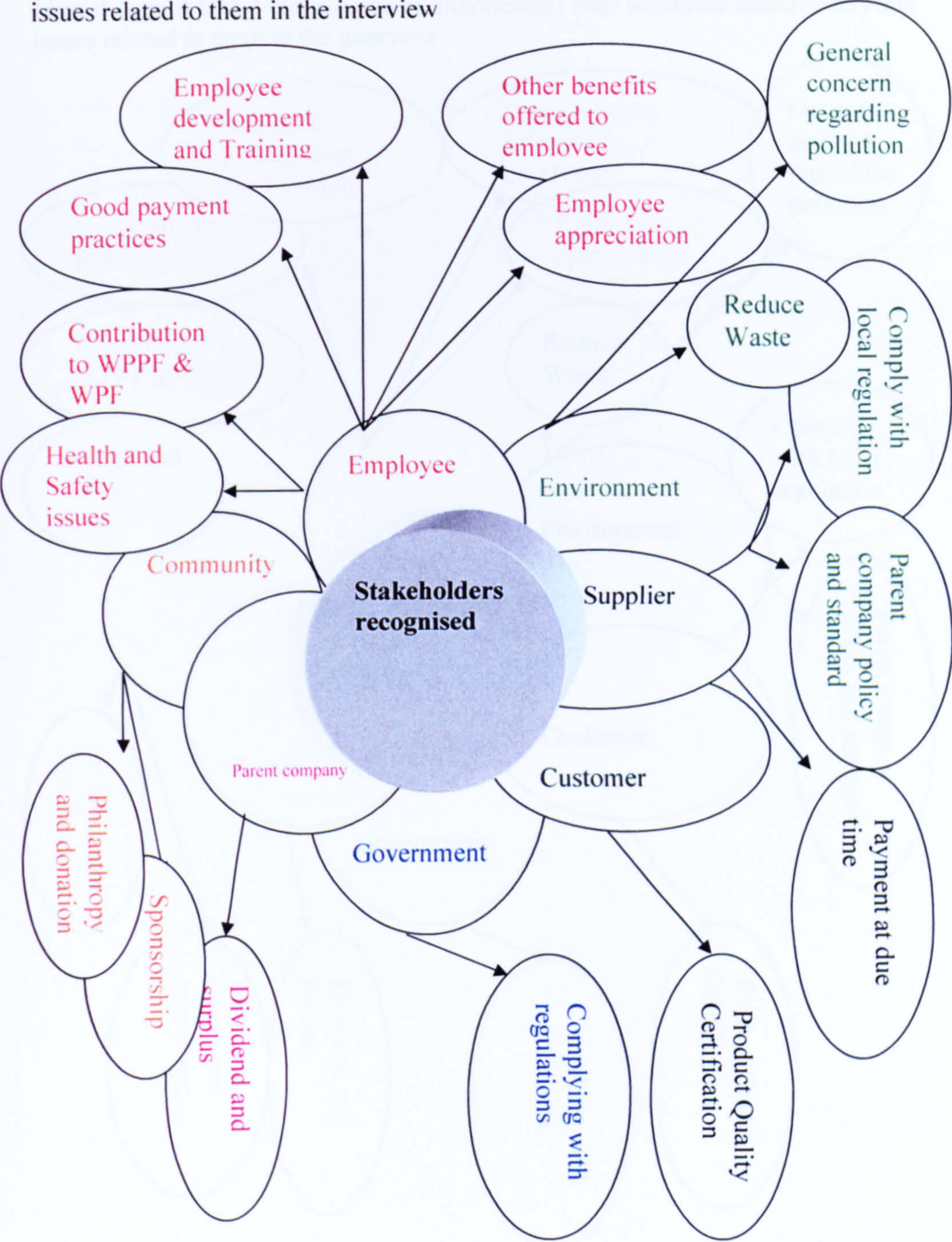
Mental map of DM-1 (code name of interviewee) who identified stakeholders and issues related to them in the interview



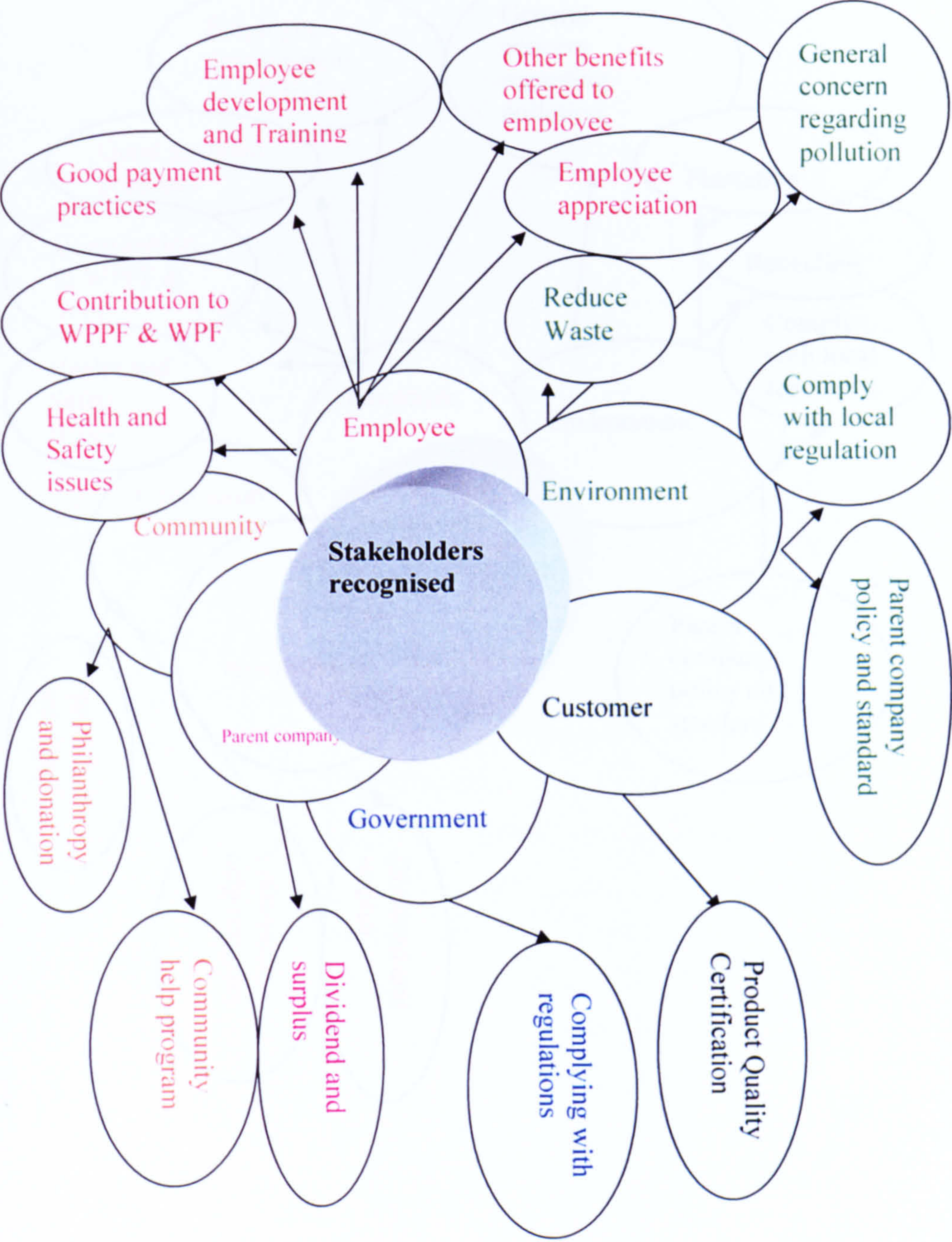
Mental map of DM-2 (code name of interviewee) who identified stakeholders and issues related to them in the interview



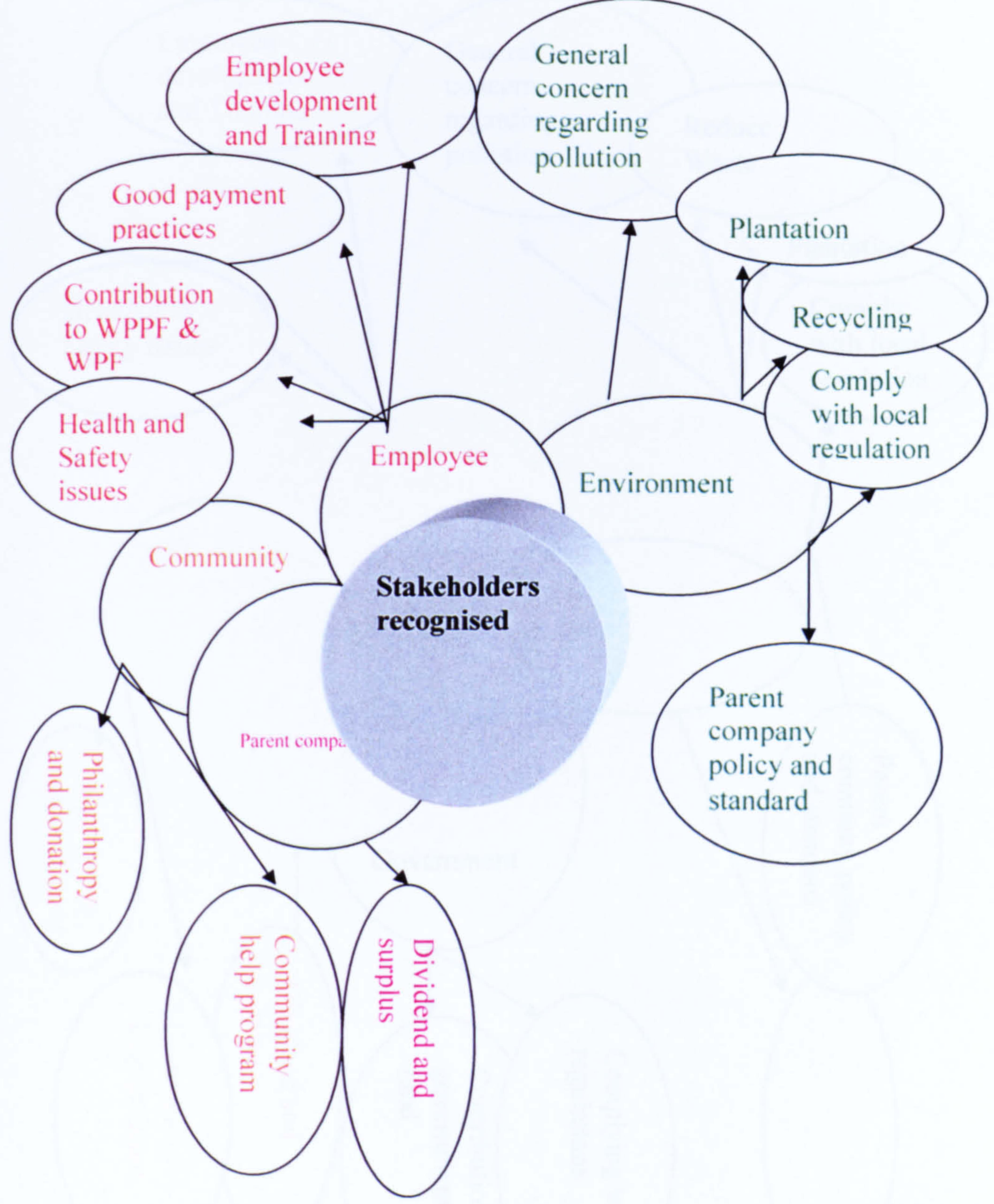
Mental map of DM-3 (code name of interviewee) who identified stakeholders and issues related to them in the interview



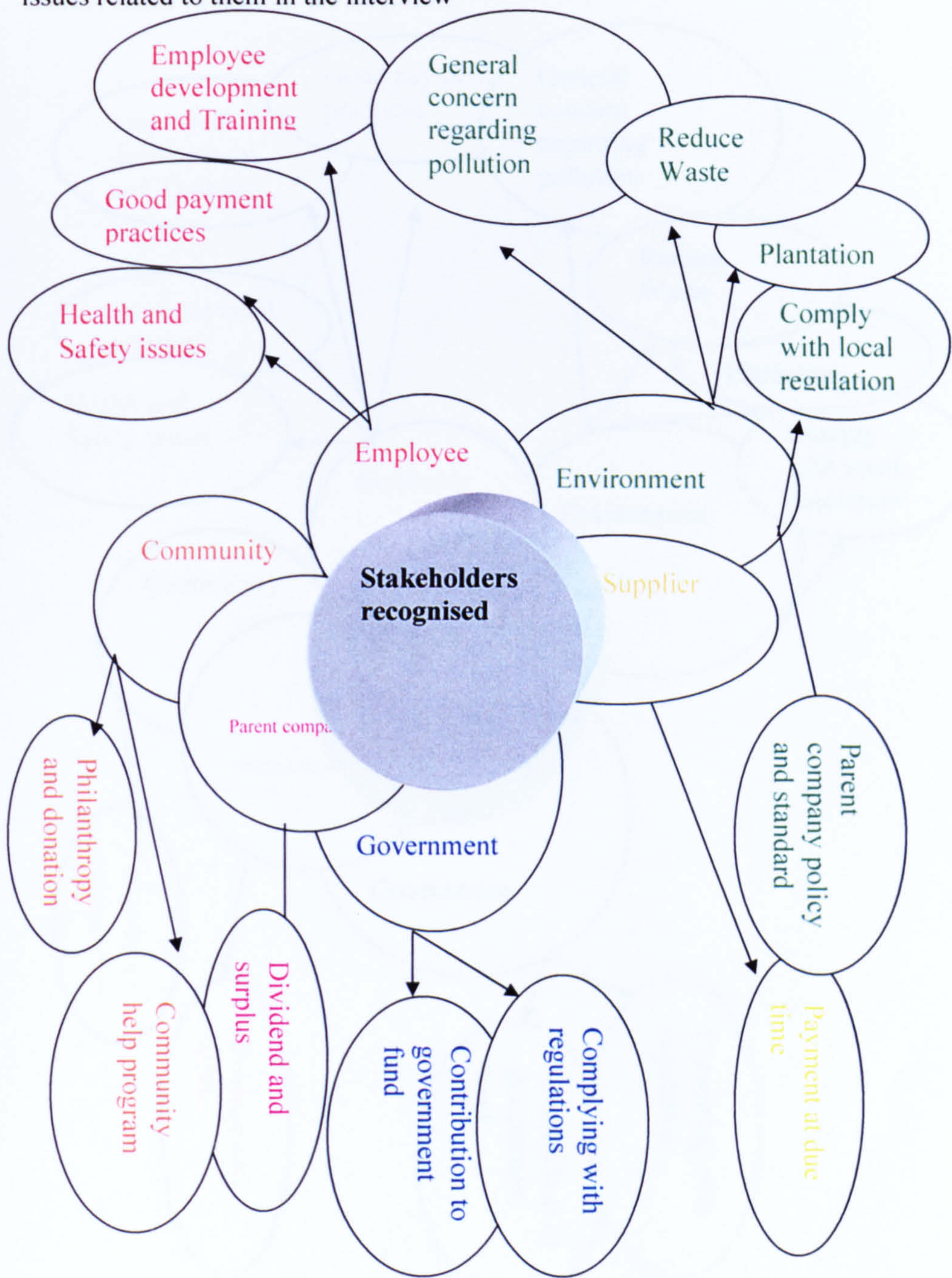
Mental map of DM-4 (code name of interviewee) who identified stakeholders and issues related to them in the interview



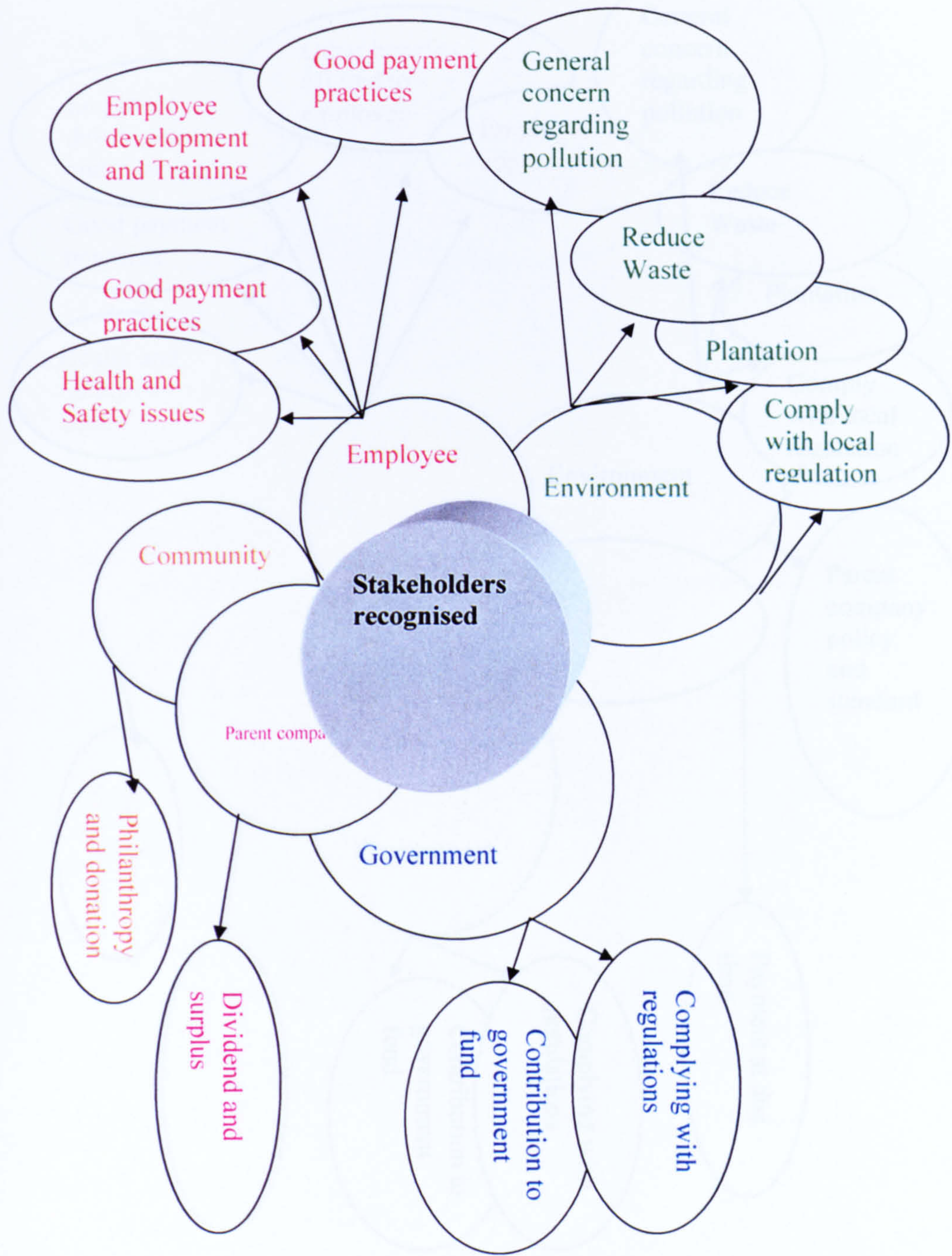
Mental map of DM-5 (code name of interviewee) who identified stakeholders and issues related to them in the interview



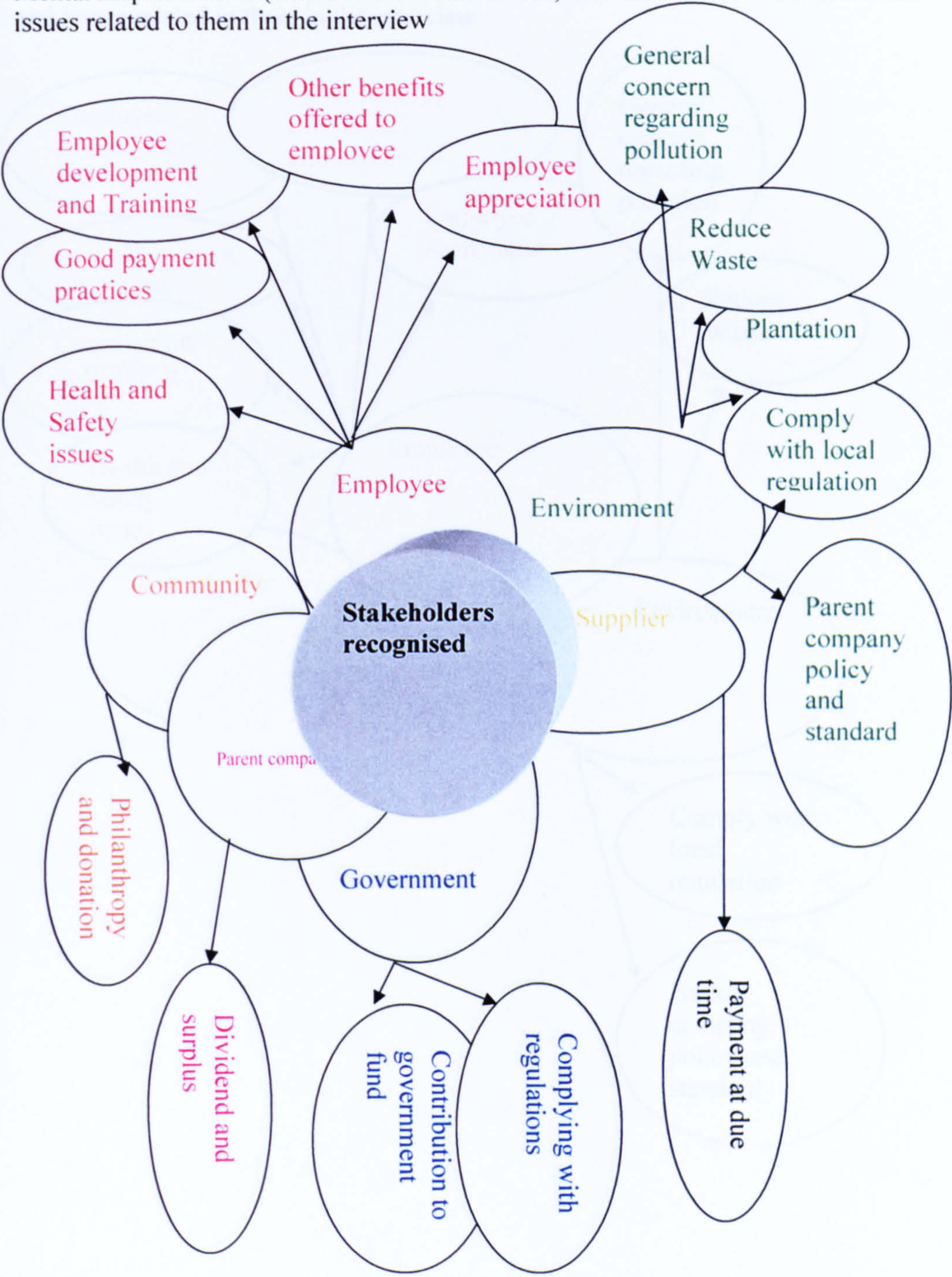
Mental map of DM-6 (code name of interviewee) who identified stakeholders and issues related to them in the interview



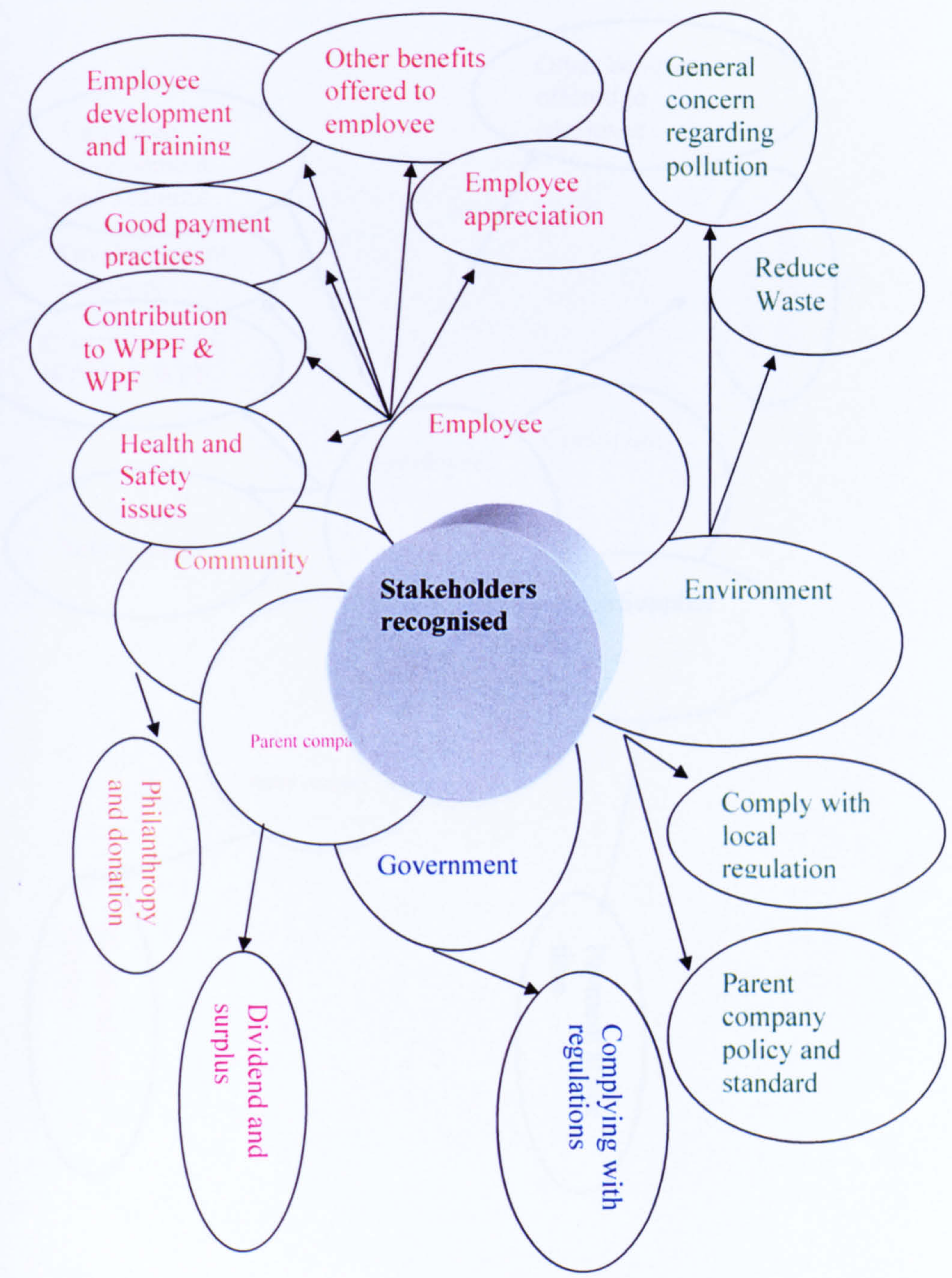
Mental map of DM-7 (code name of interviewee) who identified stakeholders and issues related to them in the interview



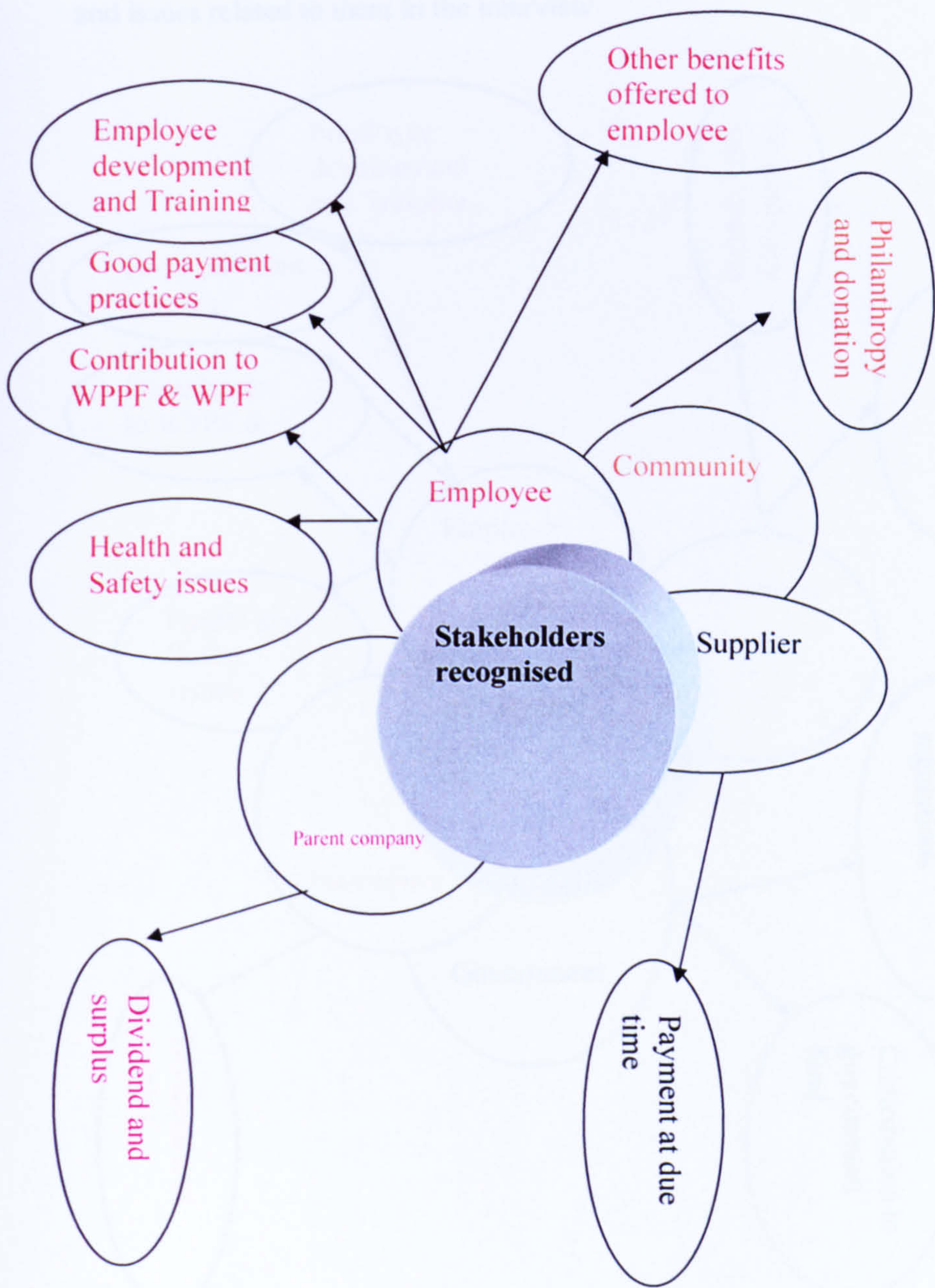
Mental map of DM- 9 (code name of interviewee) who identified stakeholders and issues related to them in the interview



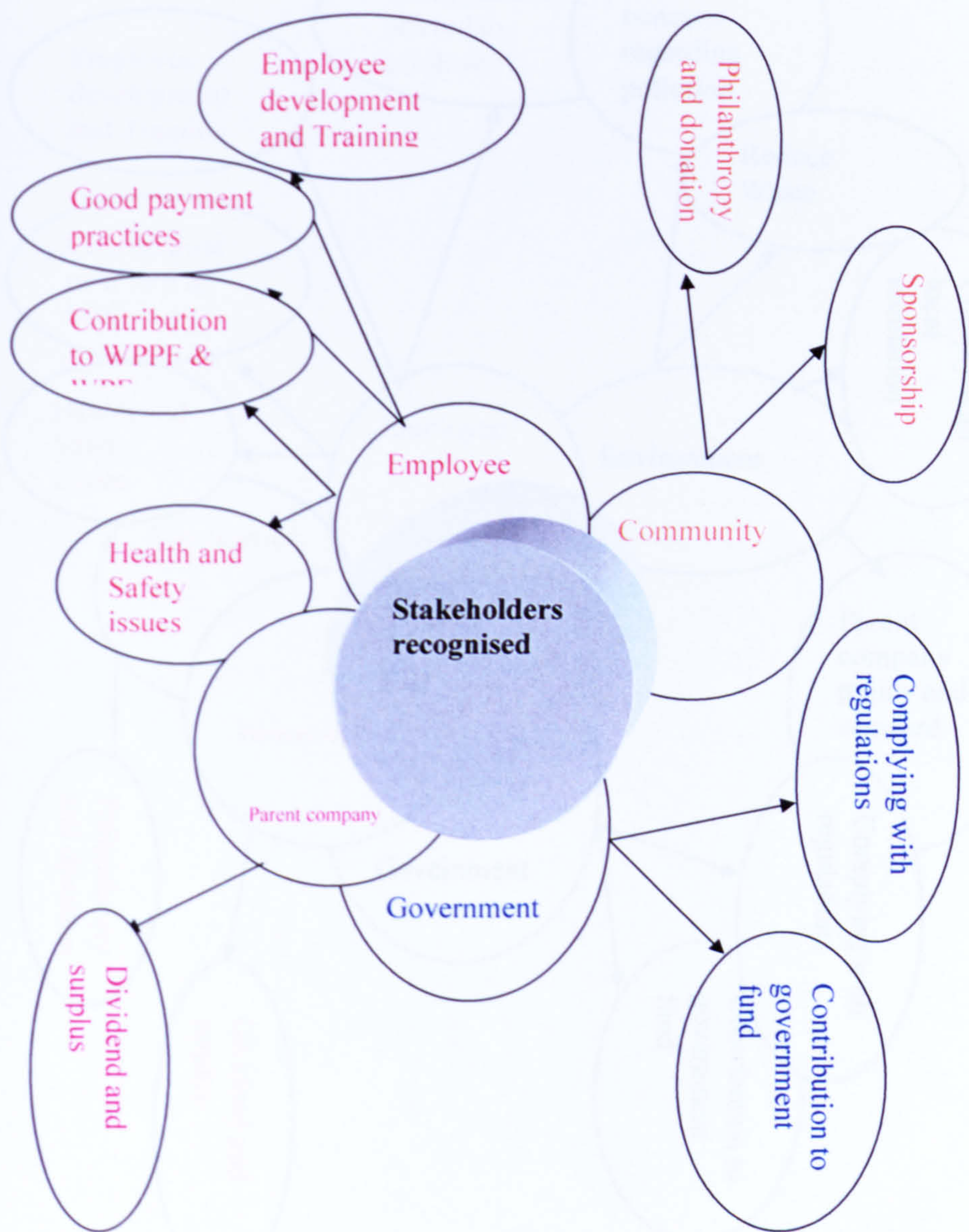
Mental map of DM-11 (code name of interviewee) who identified stakeholders and issues related to them in the interview



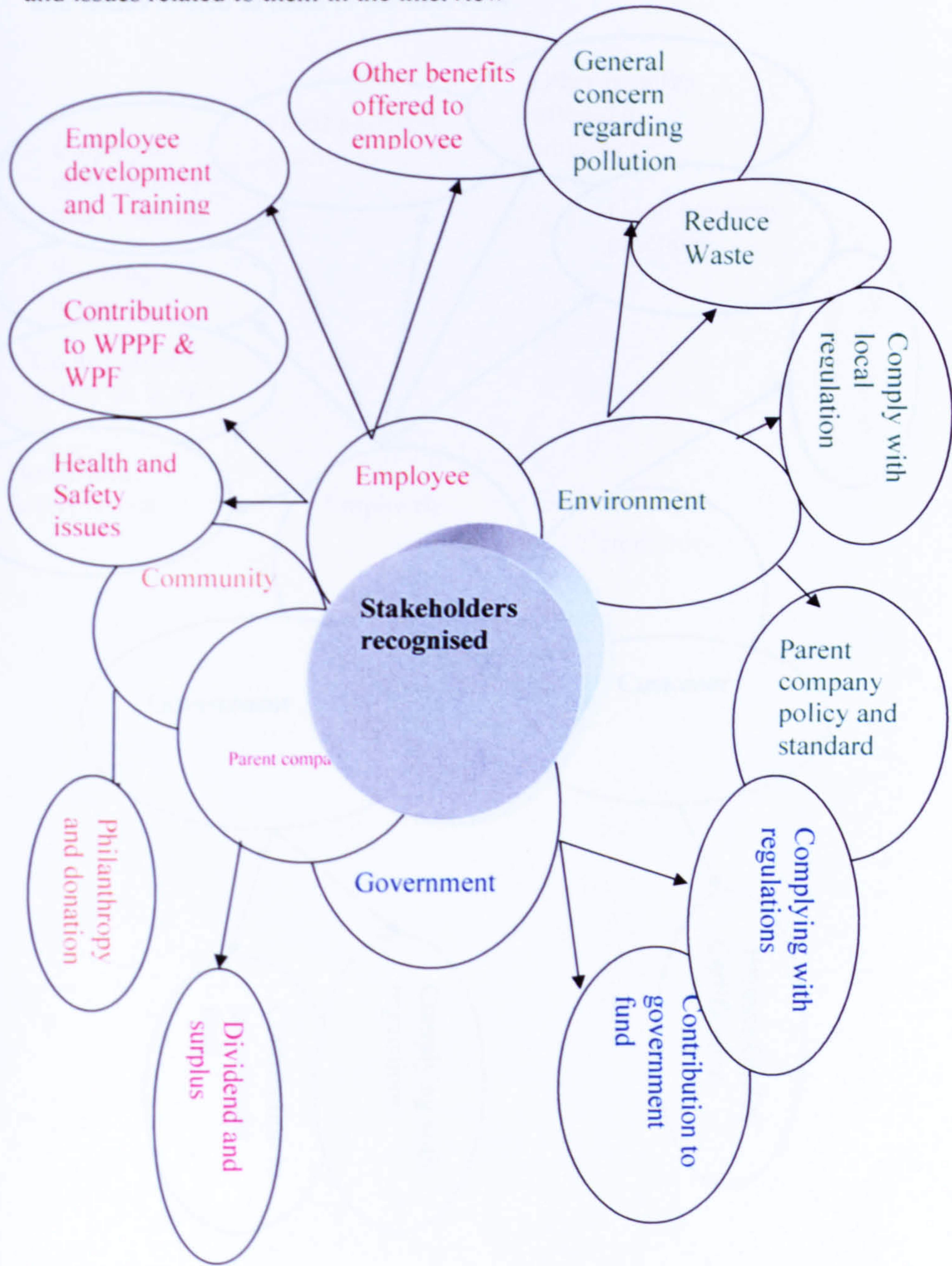
Mental map of DM-12 (code name of interviewee) who identified stakeholders and issues related to them in the interview



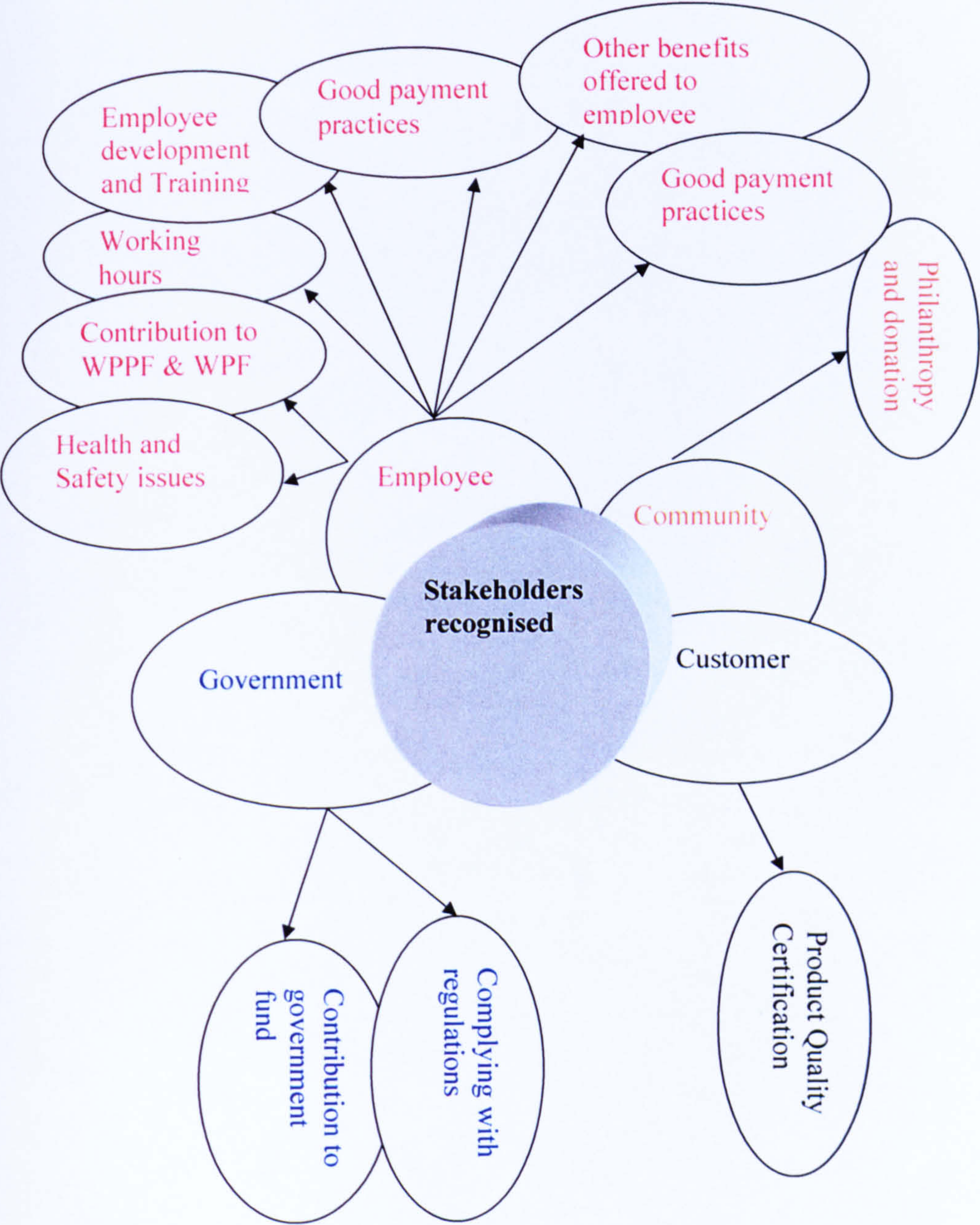
Mental map of DM-13 (code name of interviewee) who identified stakeholders and issues related to them in the interview



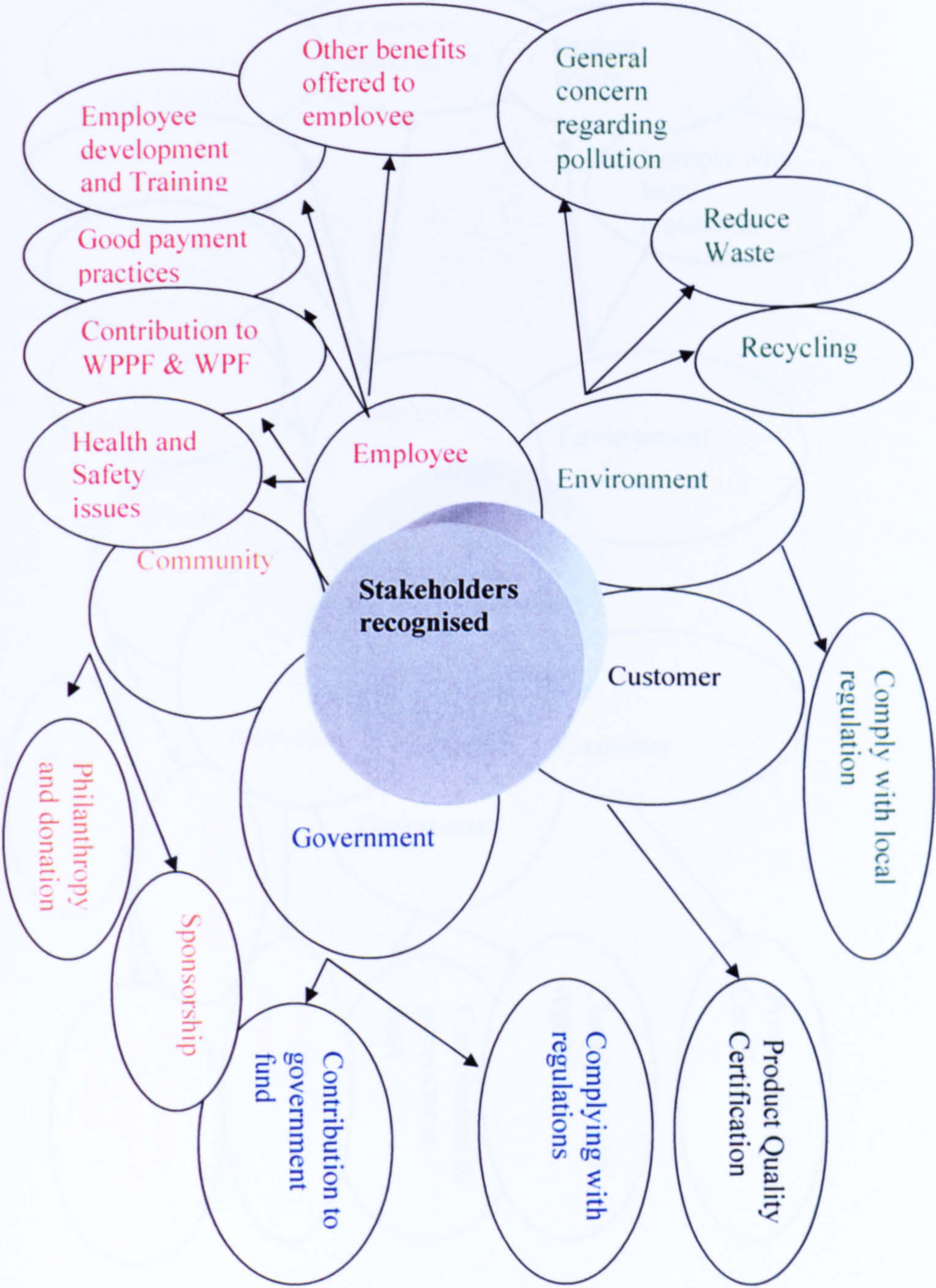
Mental map of DM-14 (code name of interviewee) who identified stakeholders and issues related to them in the interview



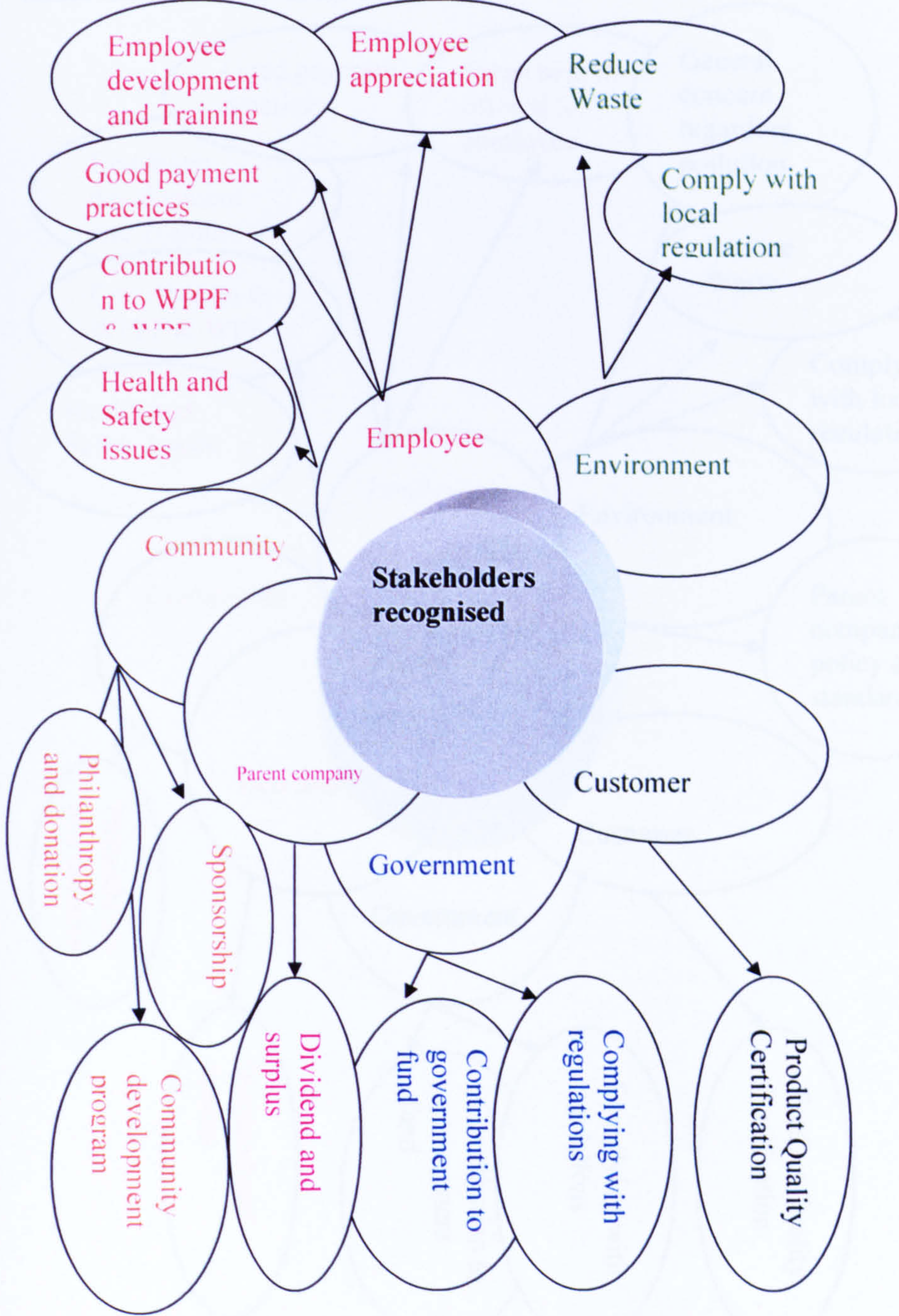
Mental map of DM-15 (code name of interviewee) who identified stakeholders and issues related to them in the interview



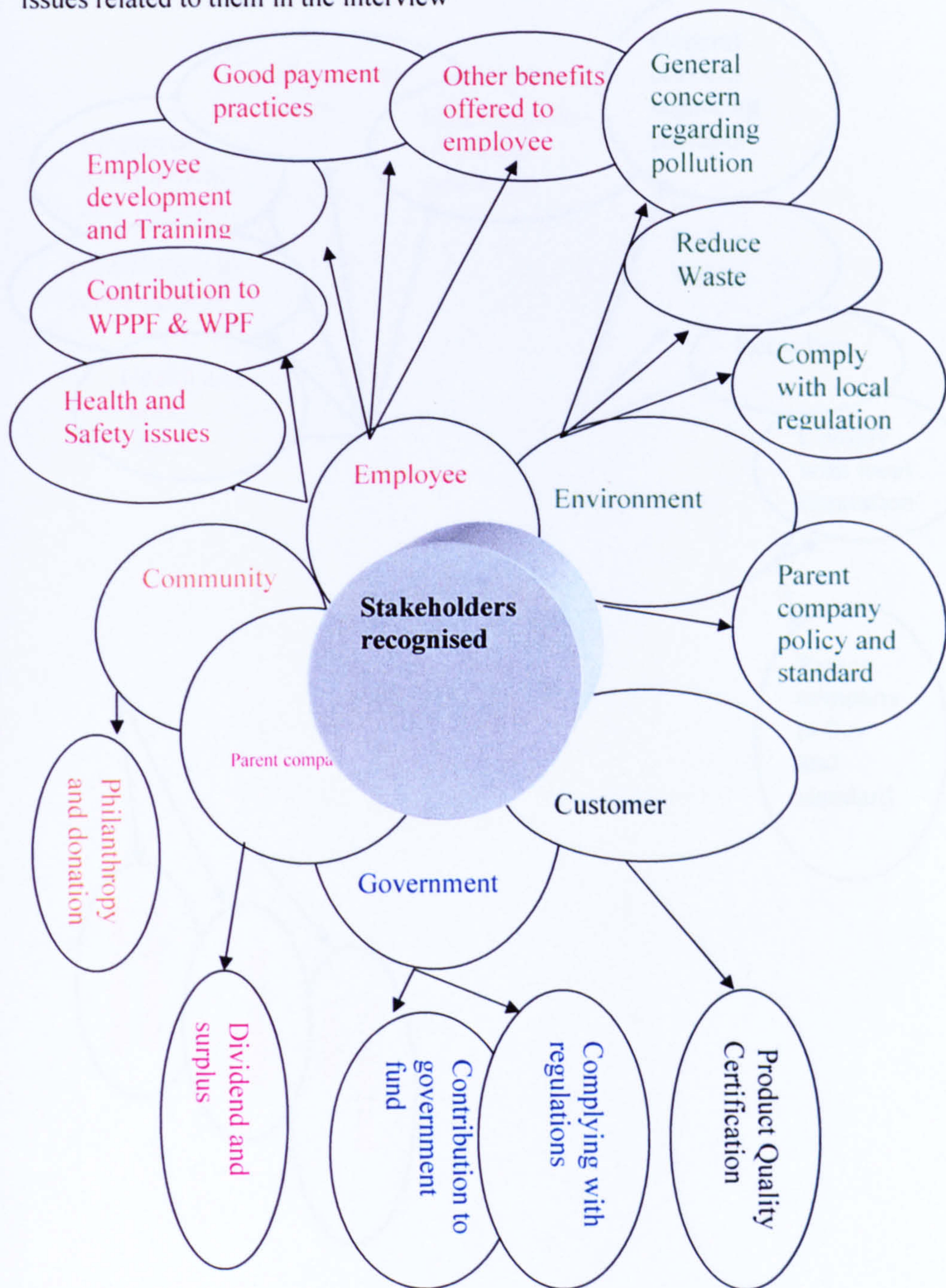
Mental map of DD-16 (code name of interviewee) who identified stakeholders and issues related to them in the interview



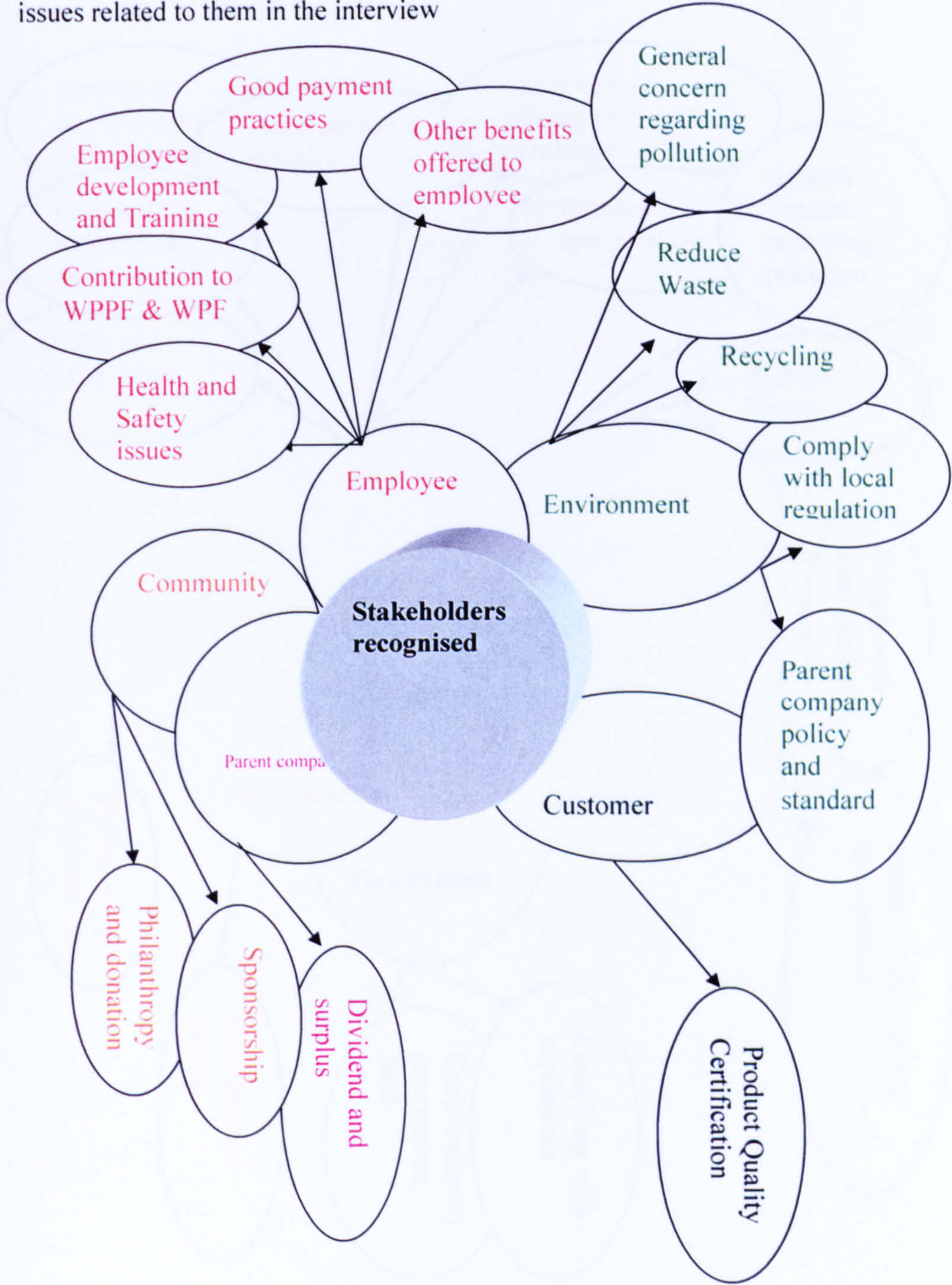
Mental map of CM-1(code name of interviewee) who identified stakeholders and issues related to them in the interview



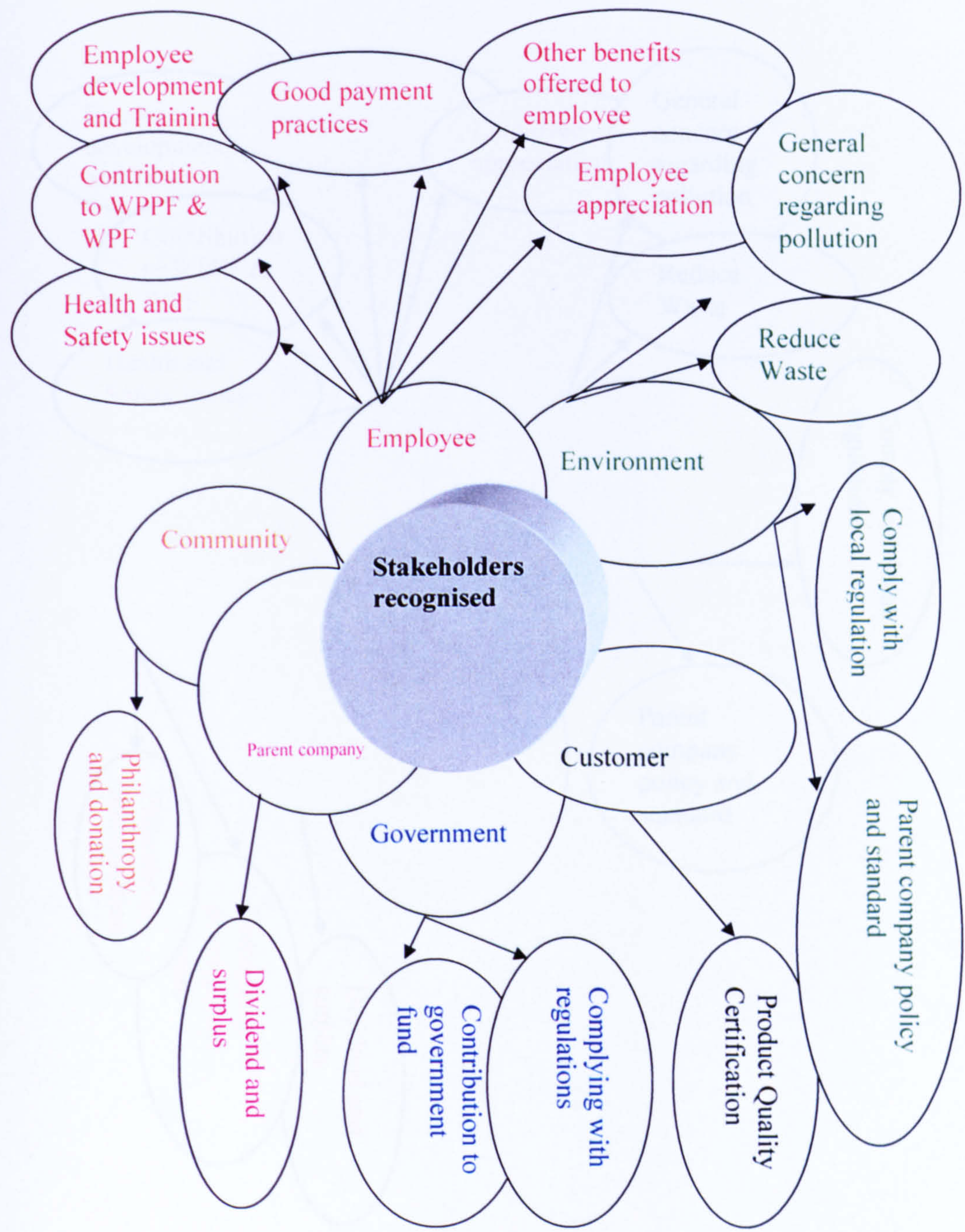
Mental map of MM-1 (code name of interviewee) who identified stakeholders and issues related to them in the interview



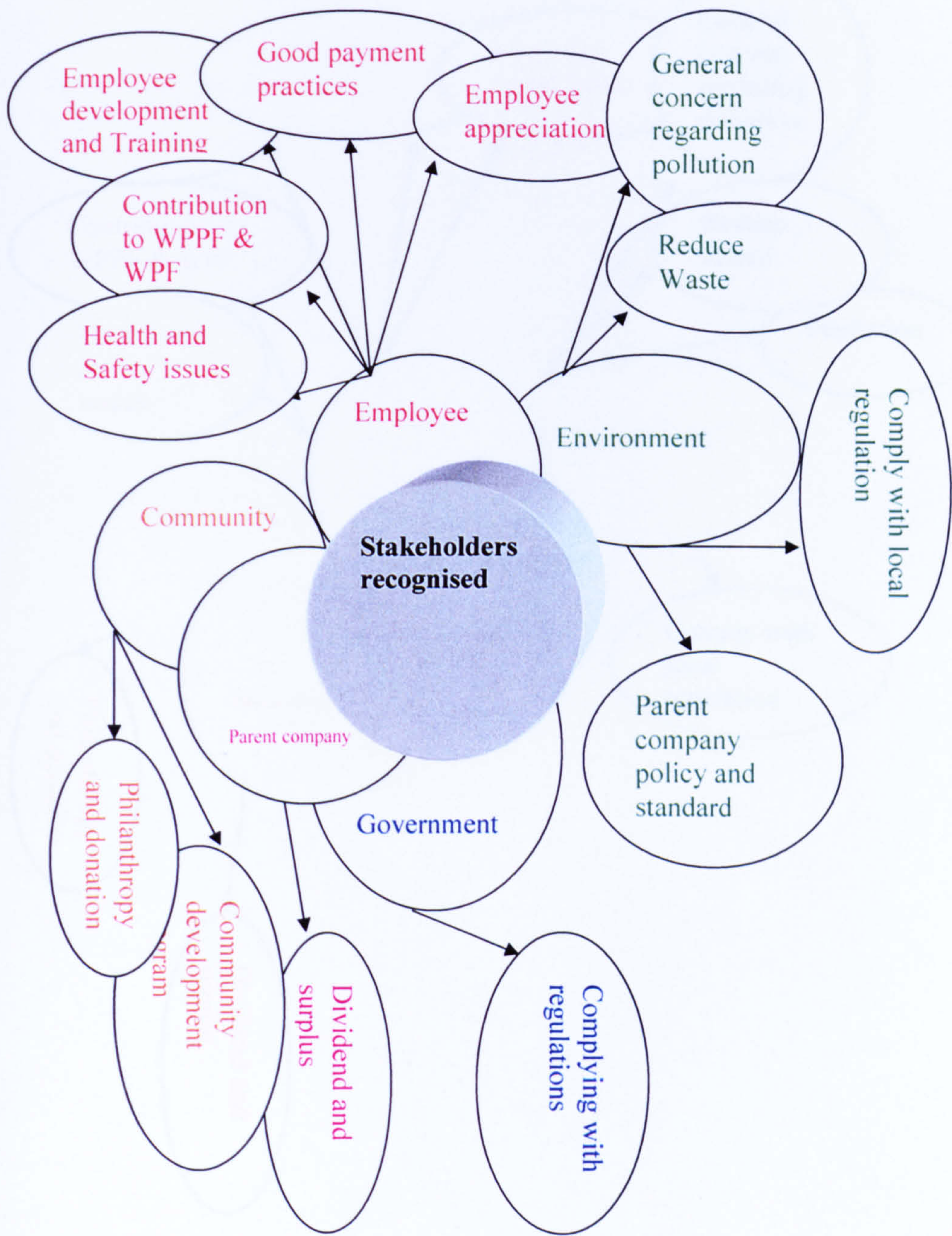
Mental map of MM-2 (code name of interviewee) who identified stakeholders and issues related to them in the interview



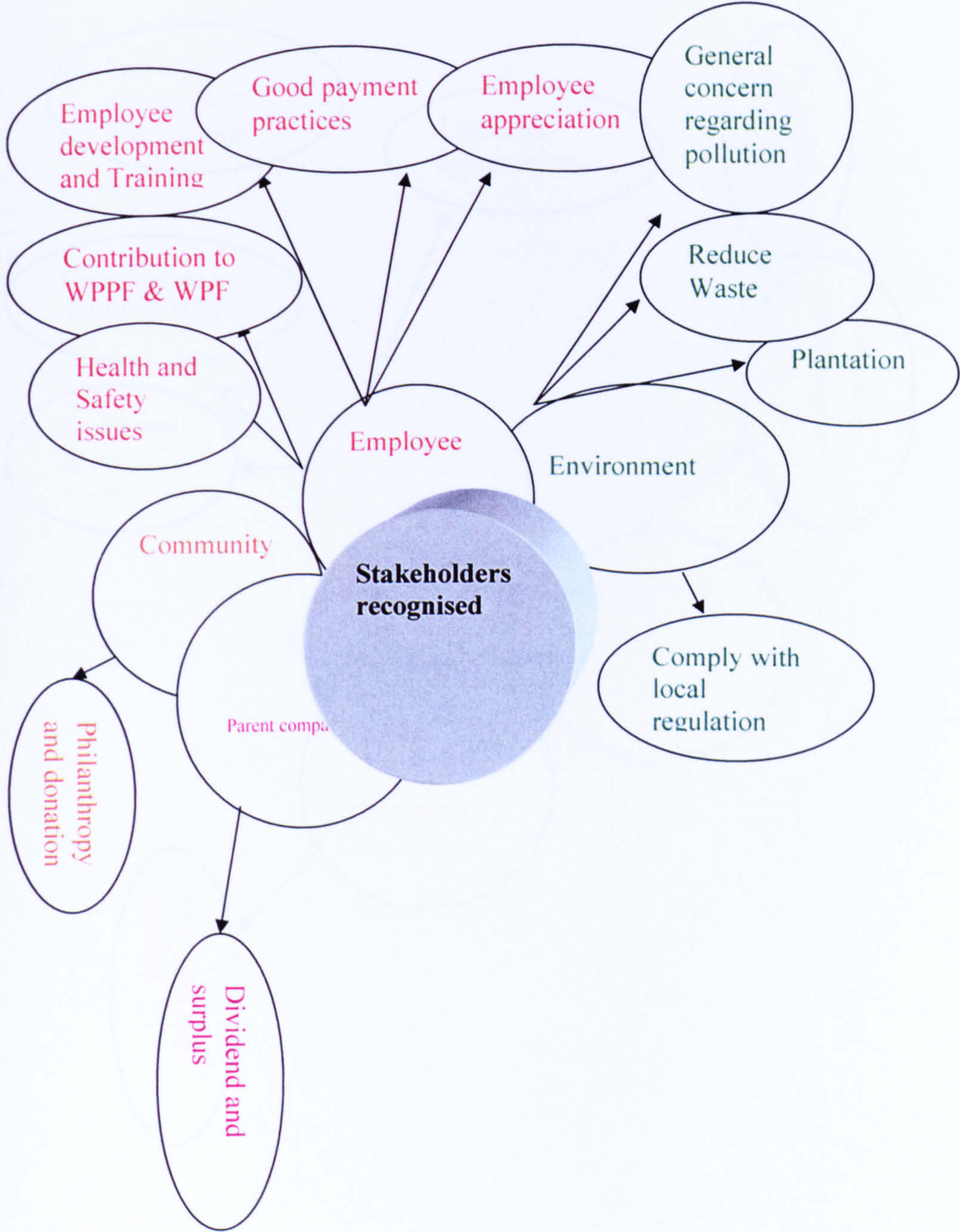
Mental map of MM-3 (code name of interviewee) who identified stakeholders and issues related to them in the interview



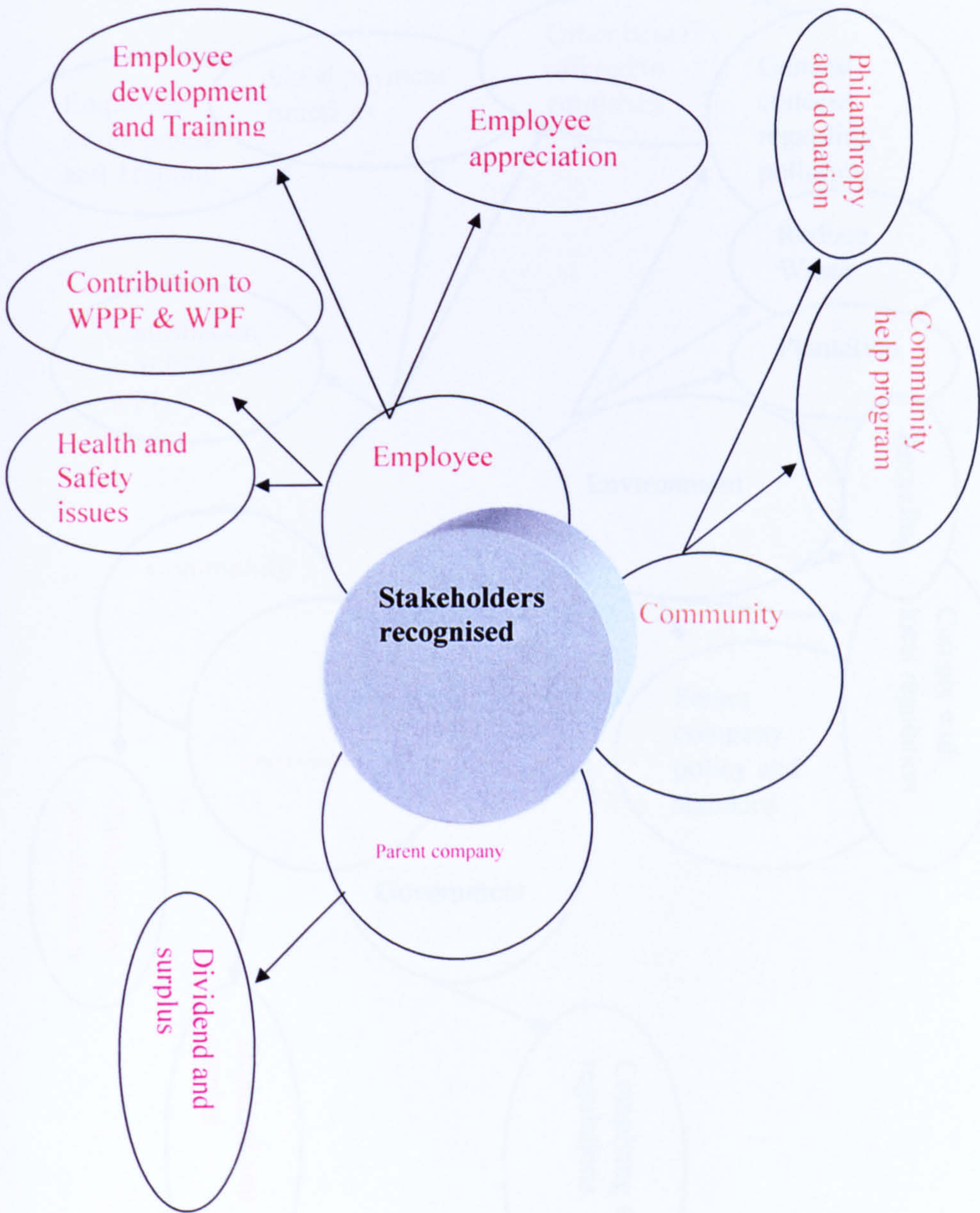
Mental map of MM-4 (code name of interviewee) who identified stakeholders and issues related to them in the interview



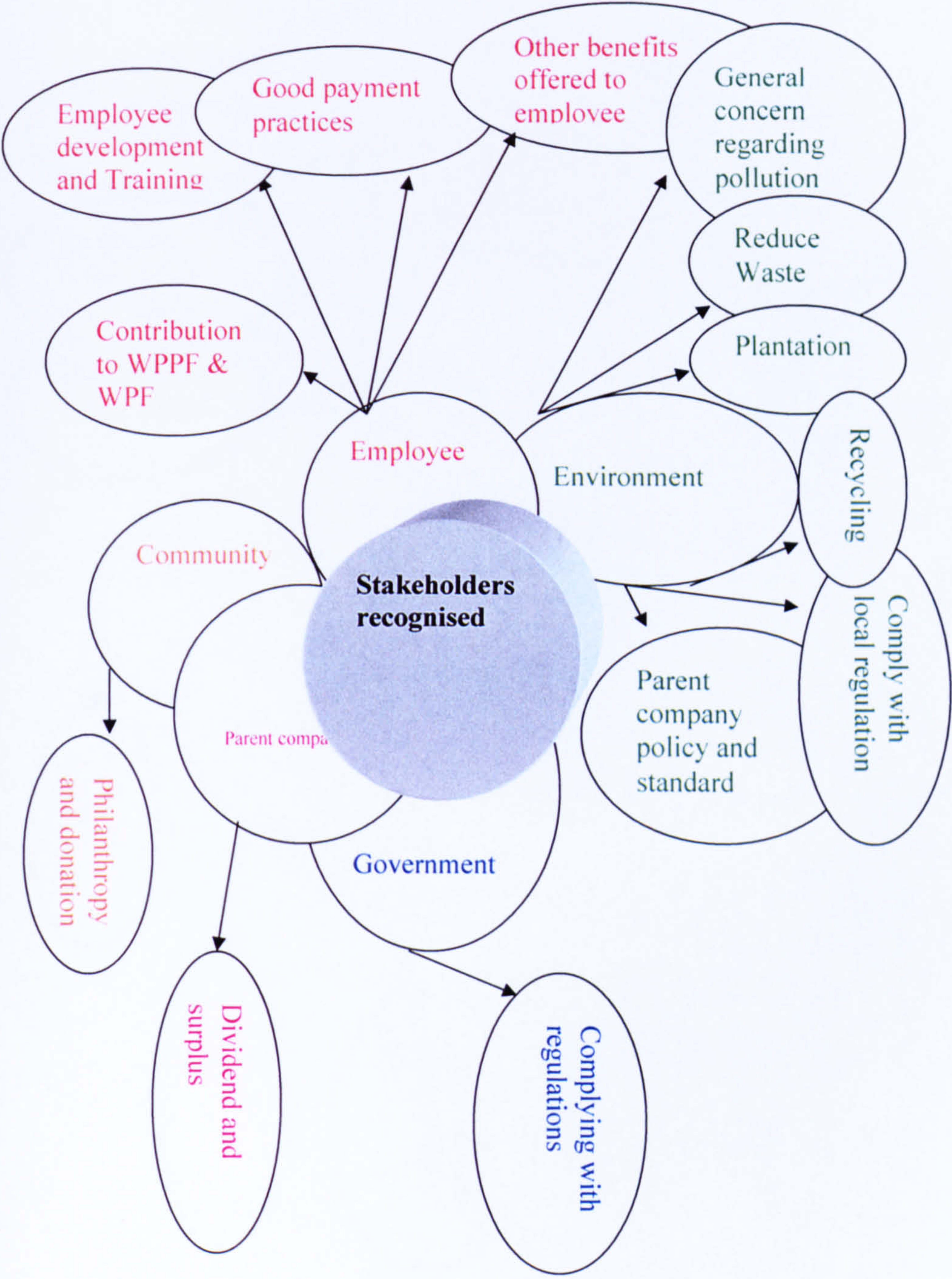
Mental map of MM-5 (code name of interviewee) who identified stakeholders and issues related to them in the interview



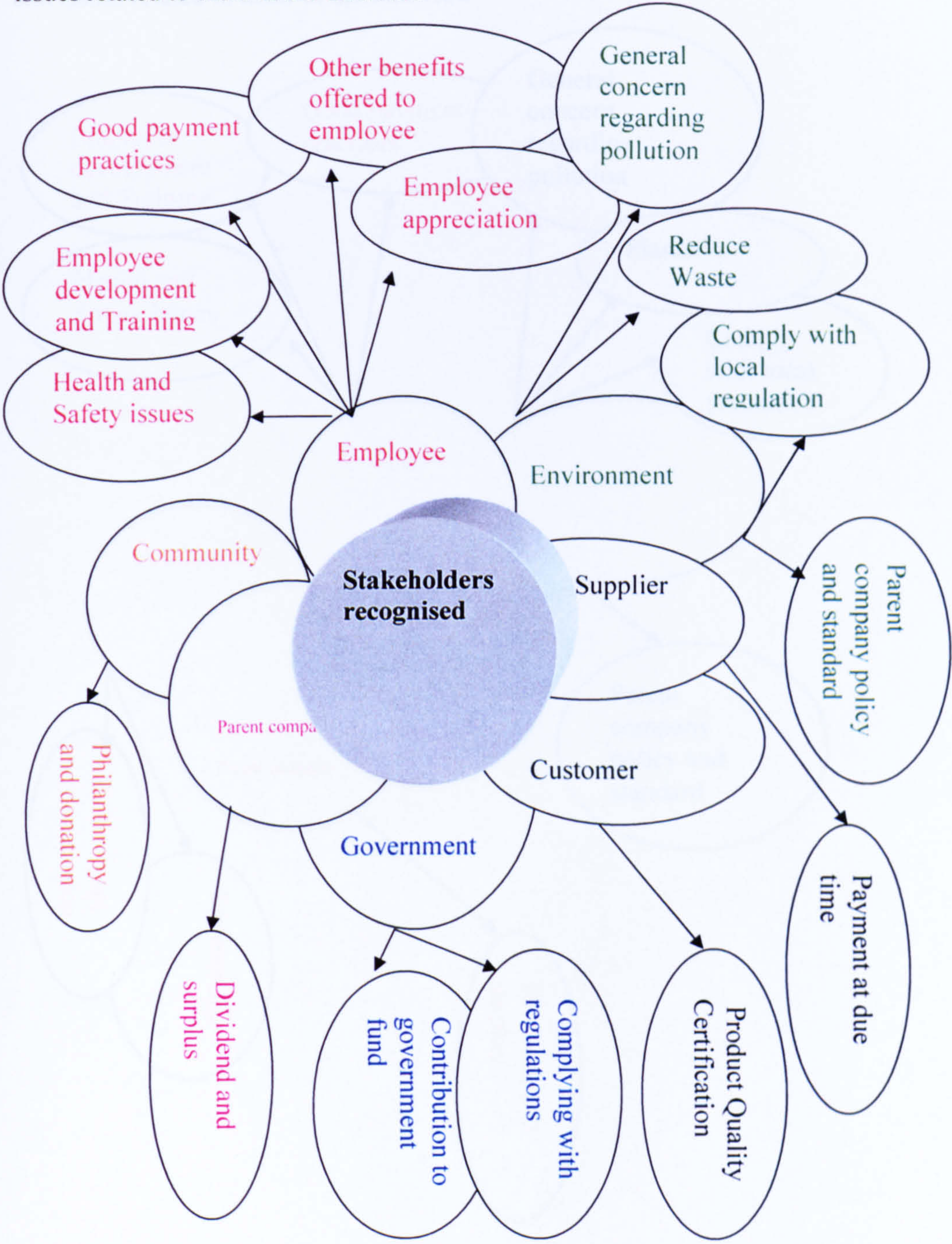
Mental map of MM-6 (code name of interviewee) who identified stakeholders and issues related to them in the interview



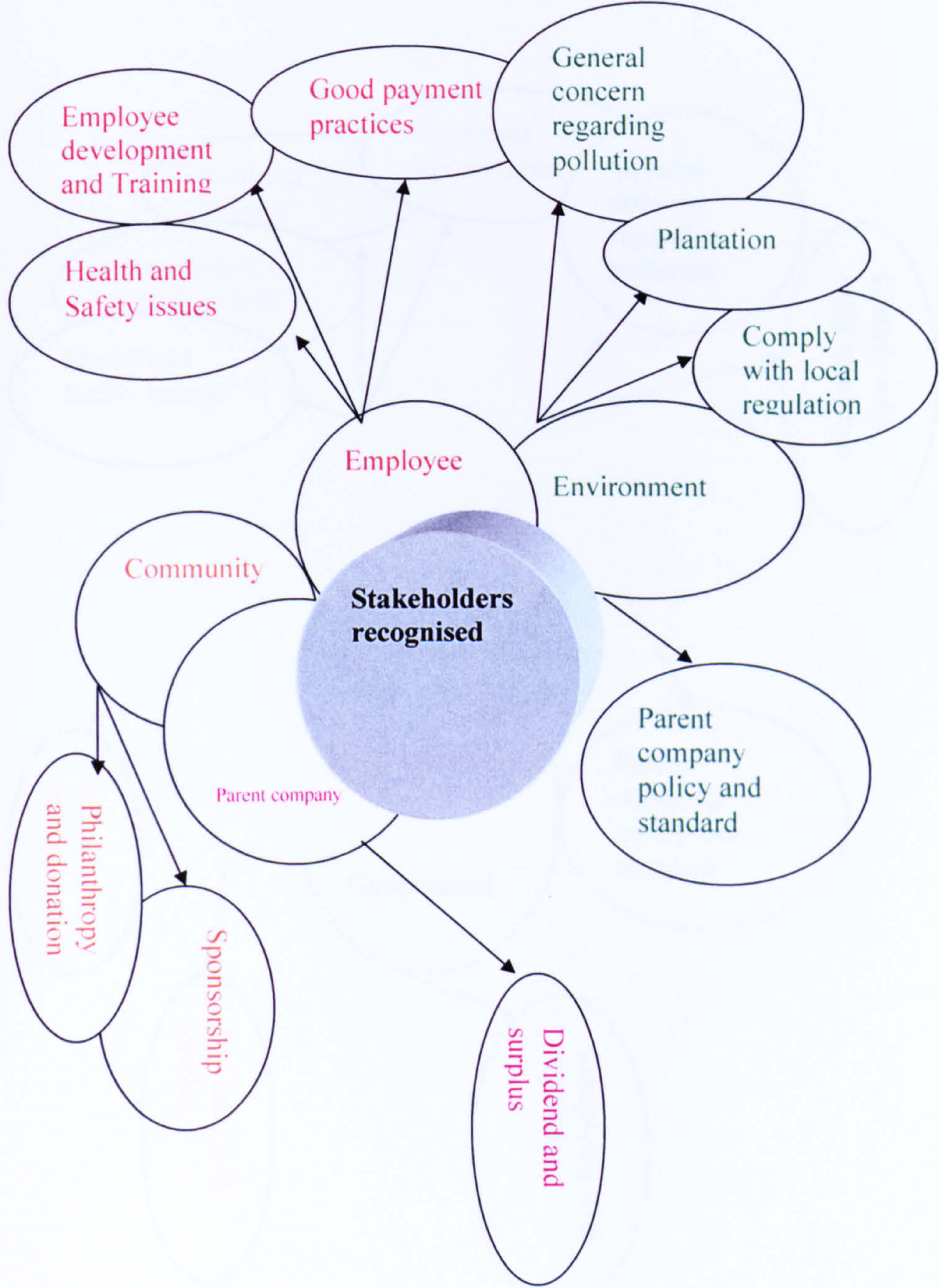
Mental map of MM-7 (code name of interviewee) who identified stakeholders and issues related to them in the interview



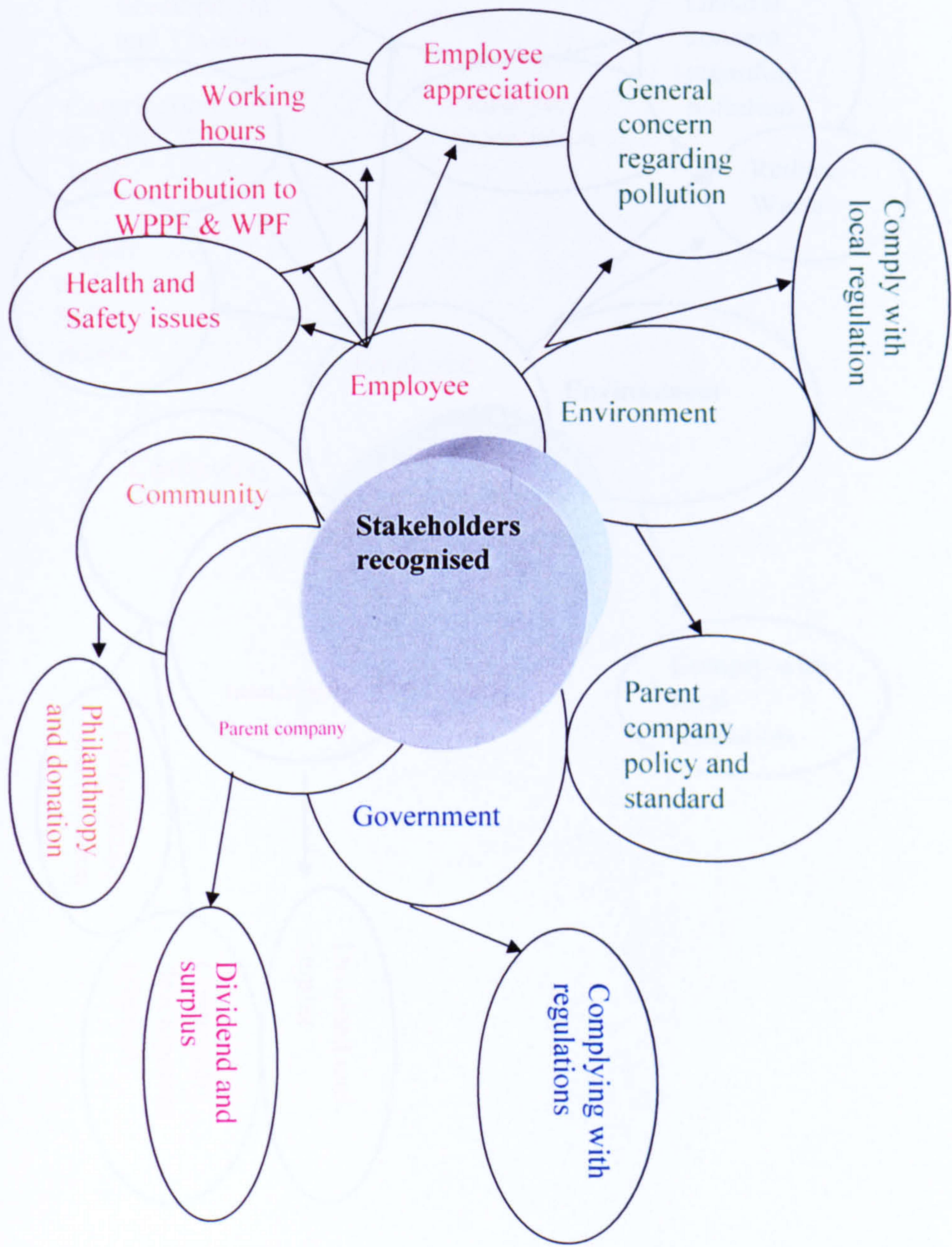
Mental map of MM-9 (code name of interviewee) who identified stakeholders and issues related to them in the interview



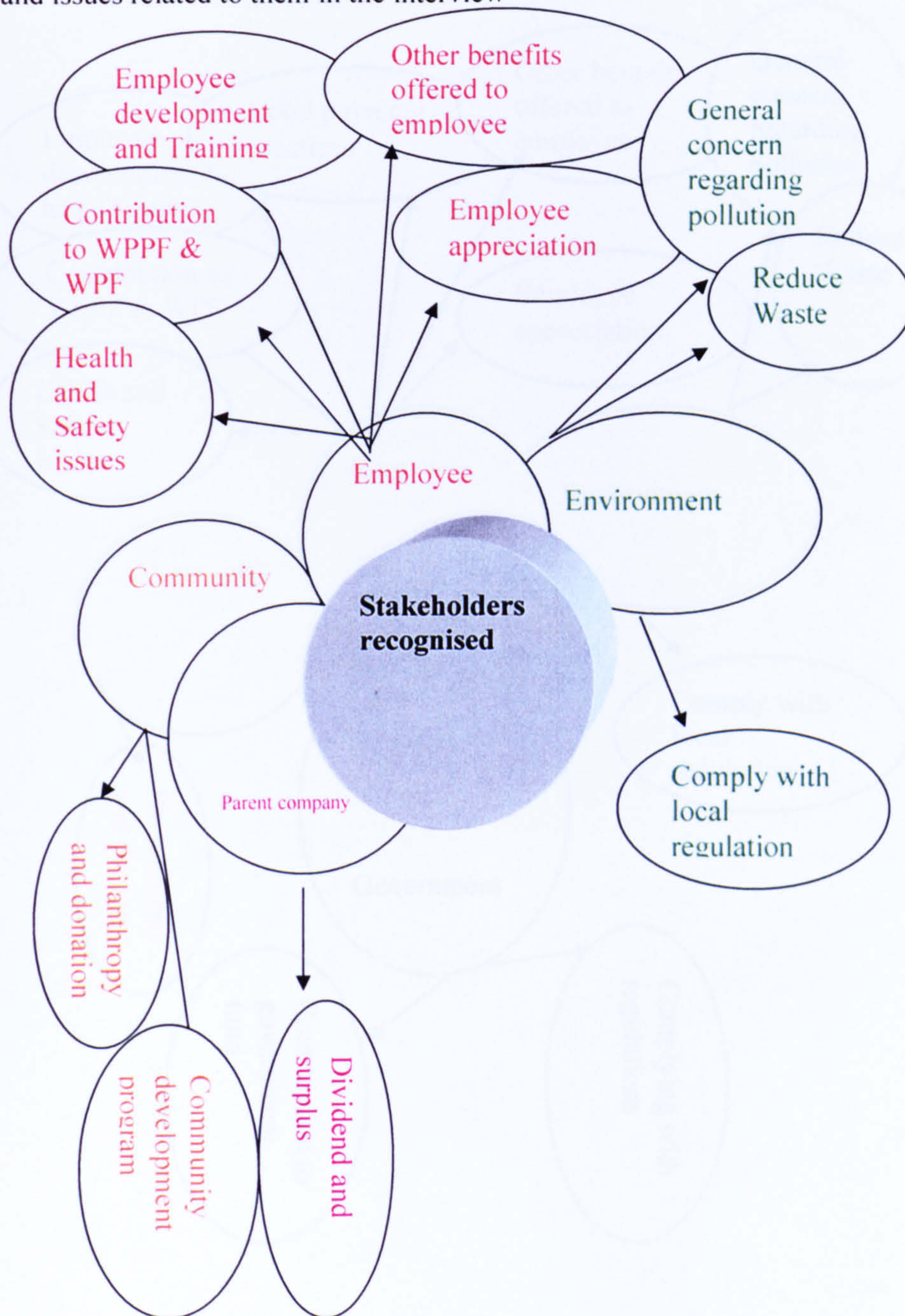
Mental map of MM-11 (code name of interviewee) who identified stakeholders and issues related to them in the interview



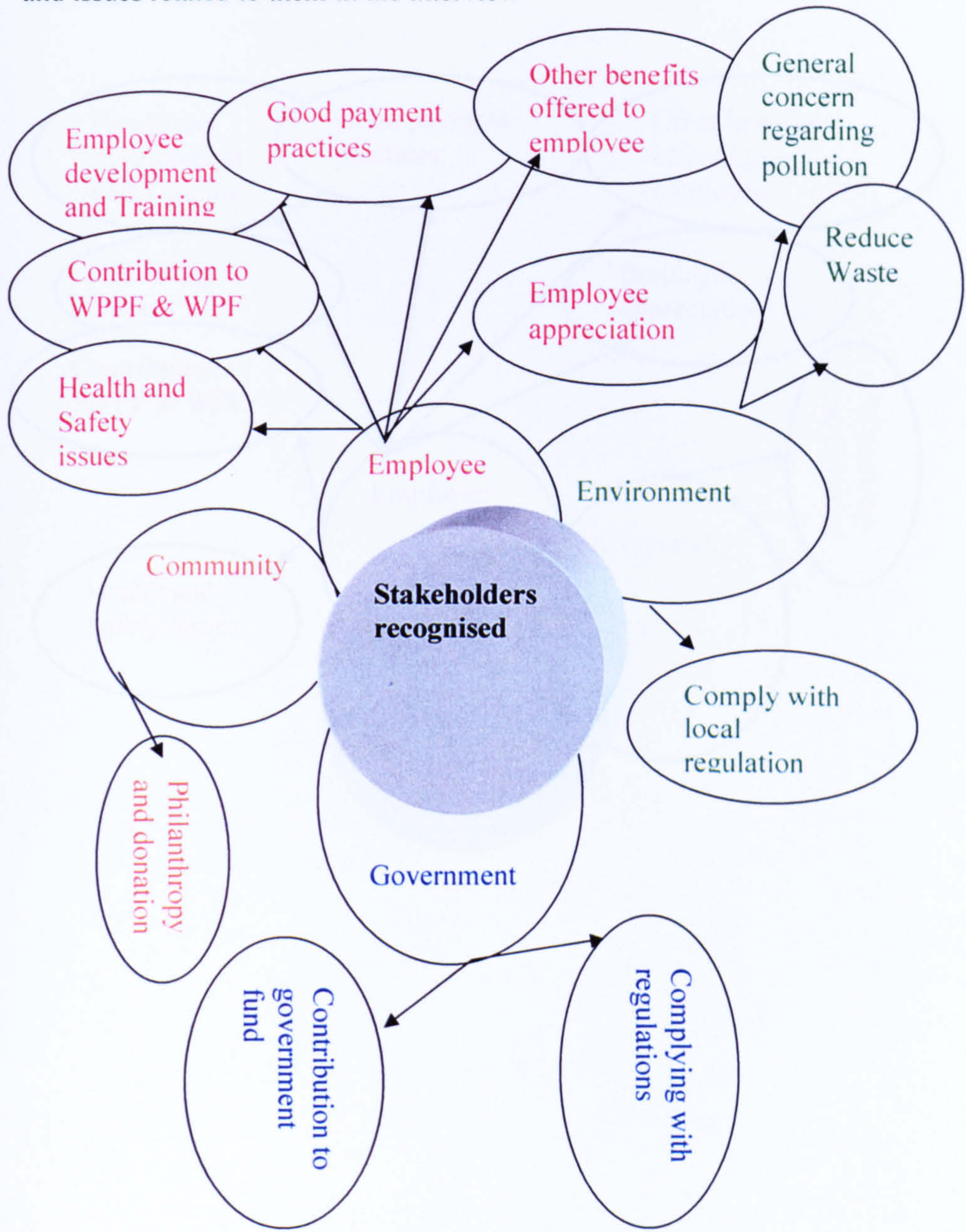
Mental map of MM-12 (code name of interviewee) who identified stakeholders and issues related to them in the interview



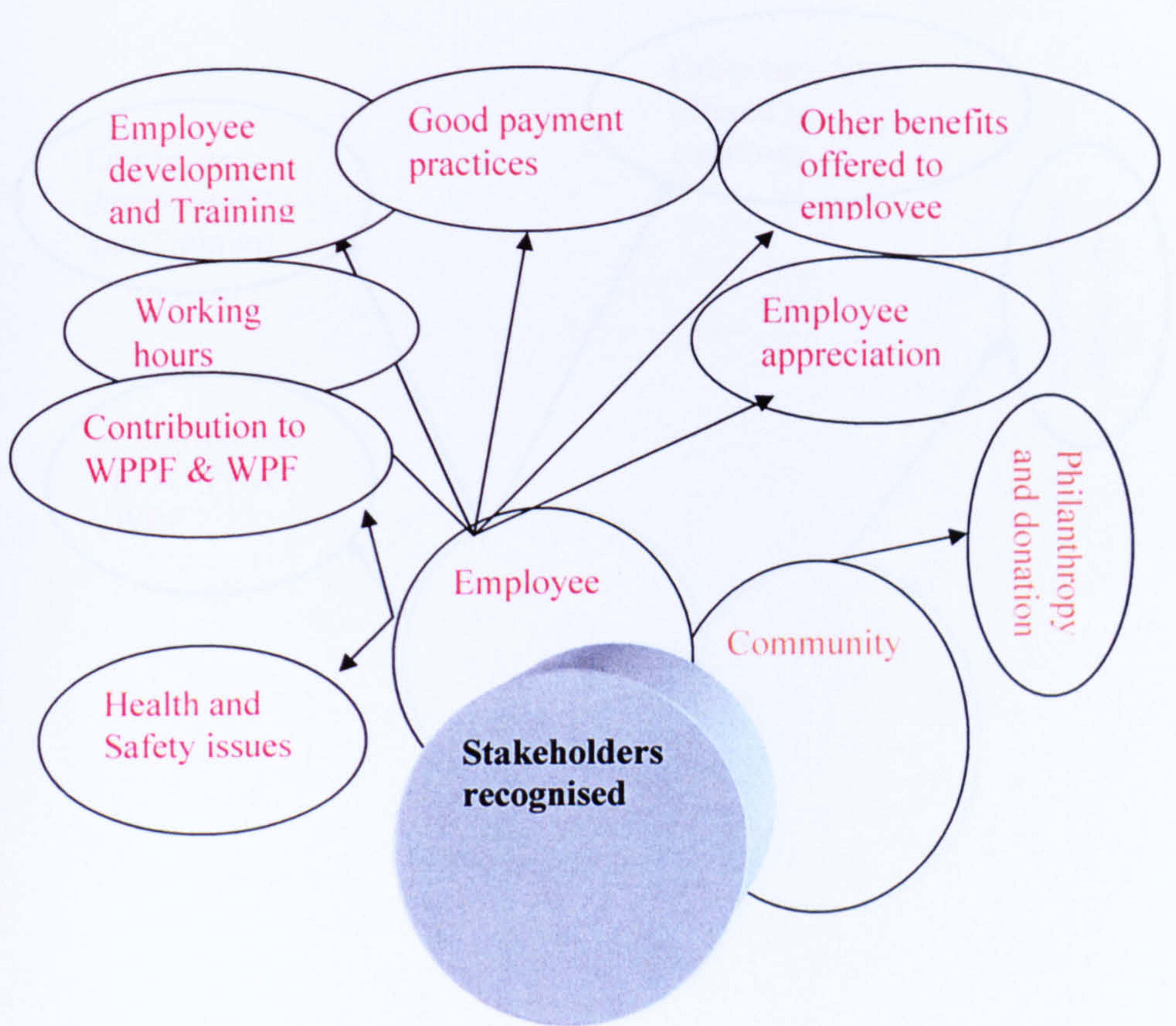
Mental map of MM-13 (code name of interviewee) who identified stakeholders and issues related to them in the interview



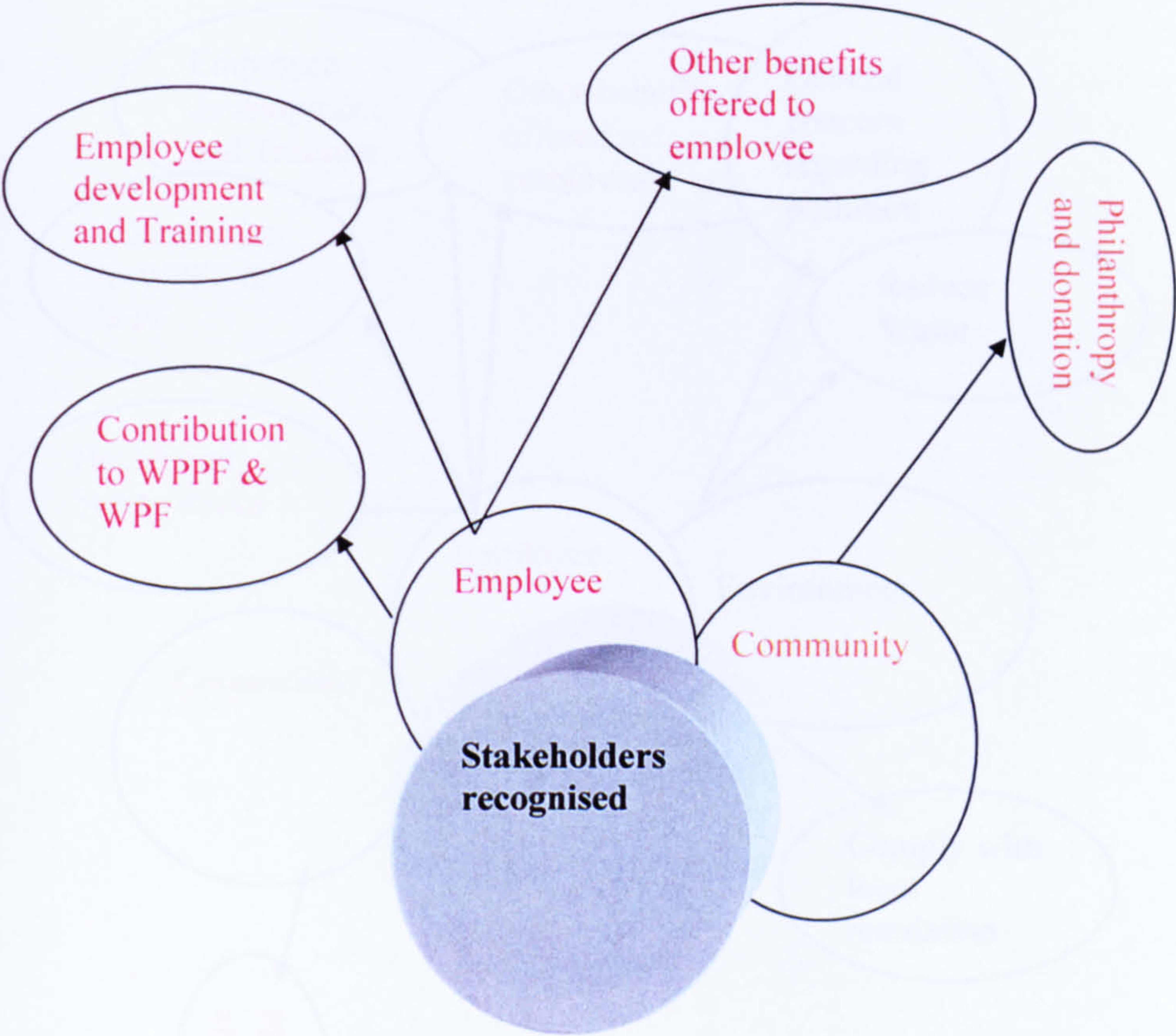
Mental map of MD-14 (code name of interviewee) who identified stakeholders and issues related to them in the interview



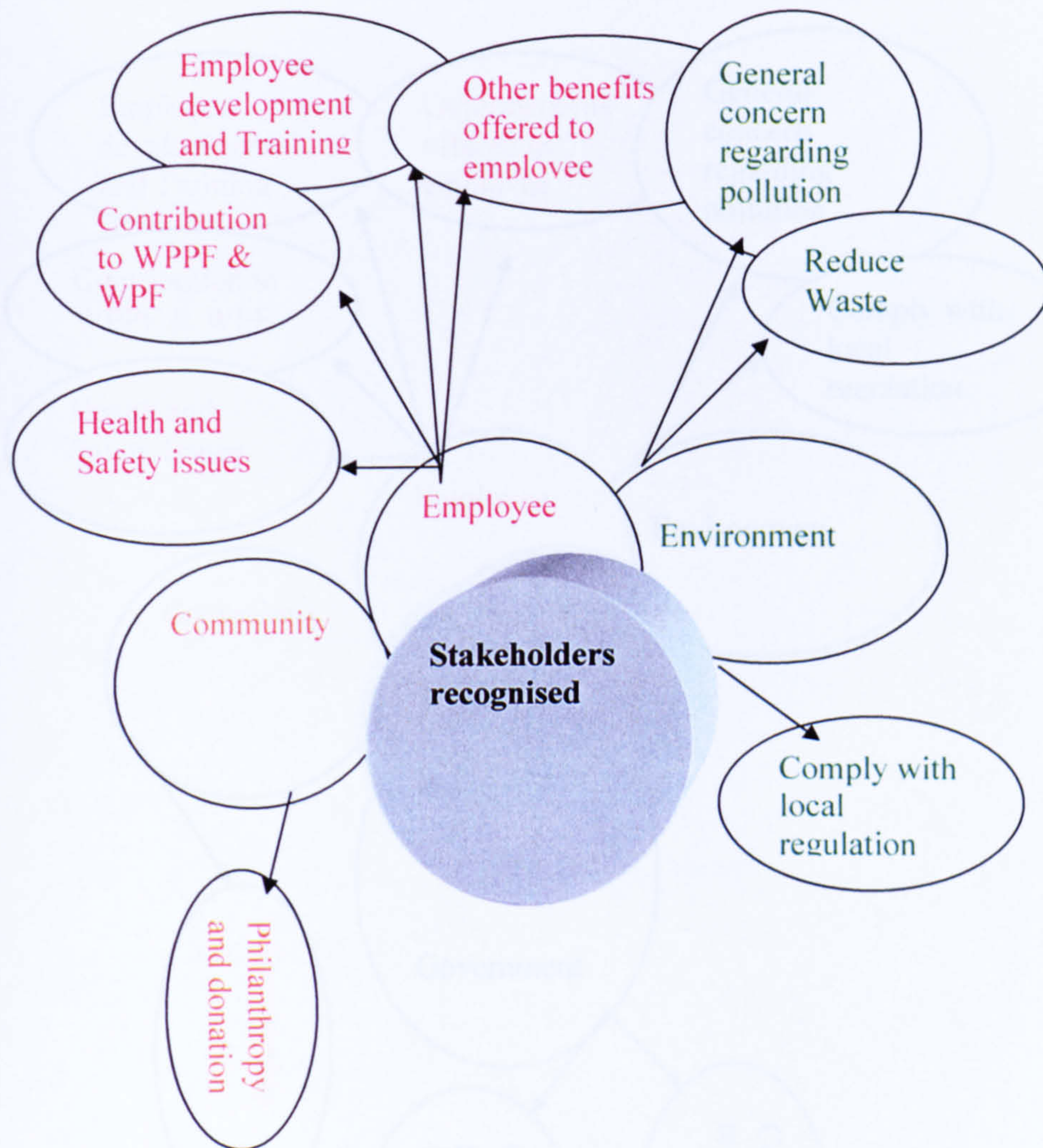
Mental map of MD-15 (code name of interviewee) who identified stakeholders and issues related to them in the interview



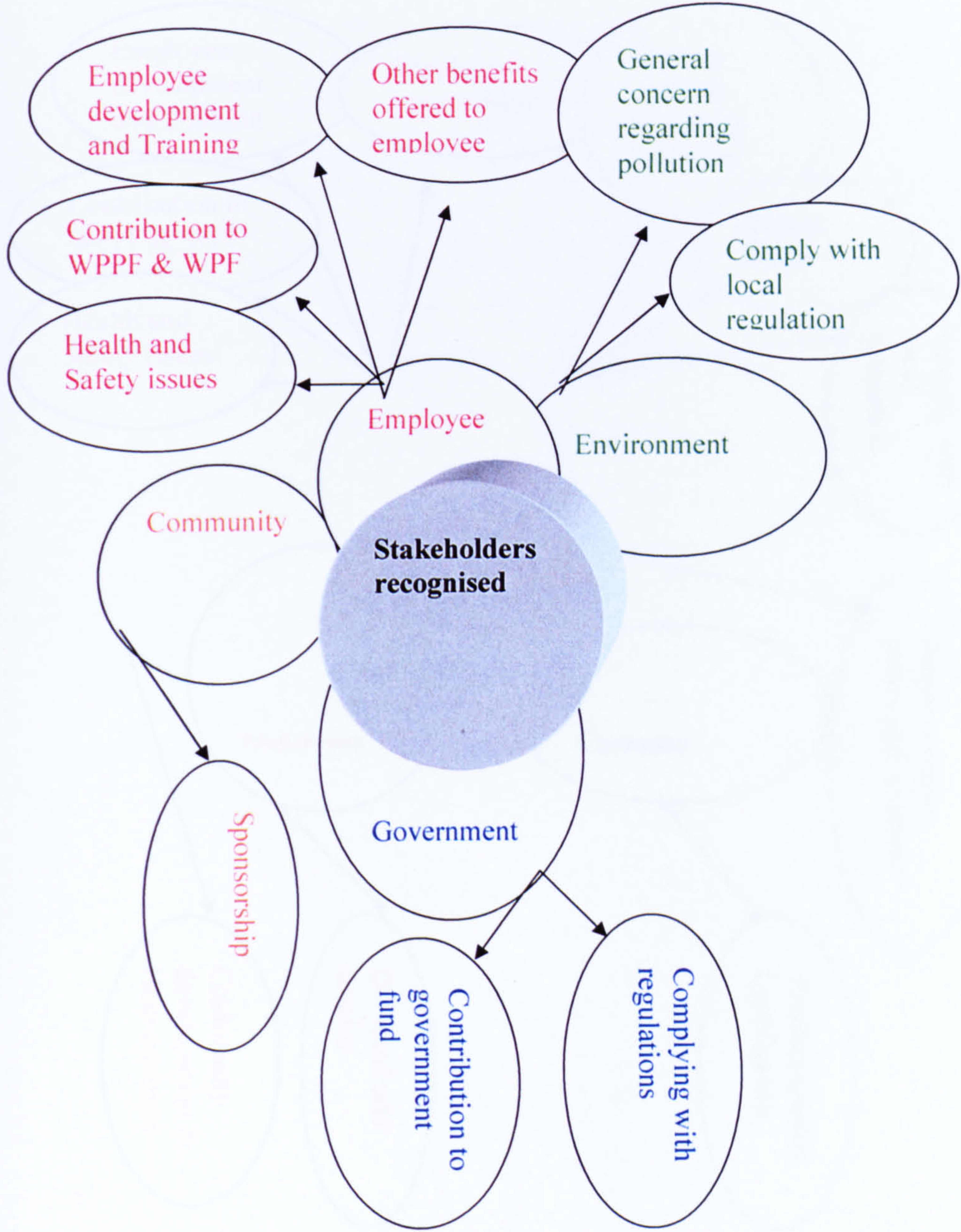
Mental map of MD-16 (code name of interviewee) who identified stakeholders and issues related to them in the interview



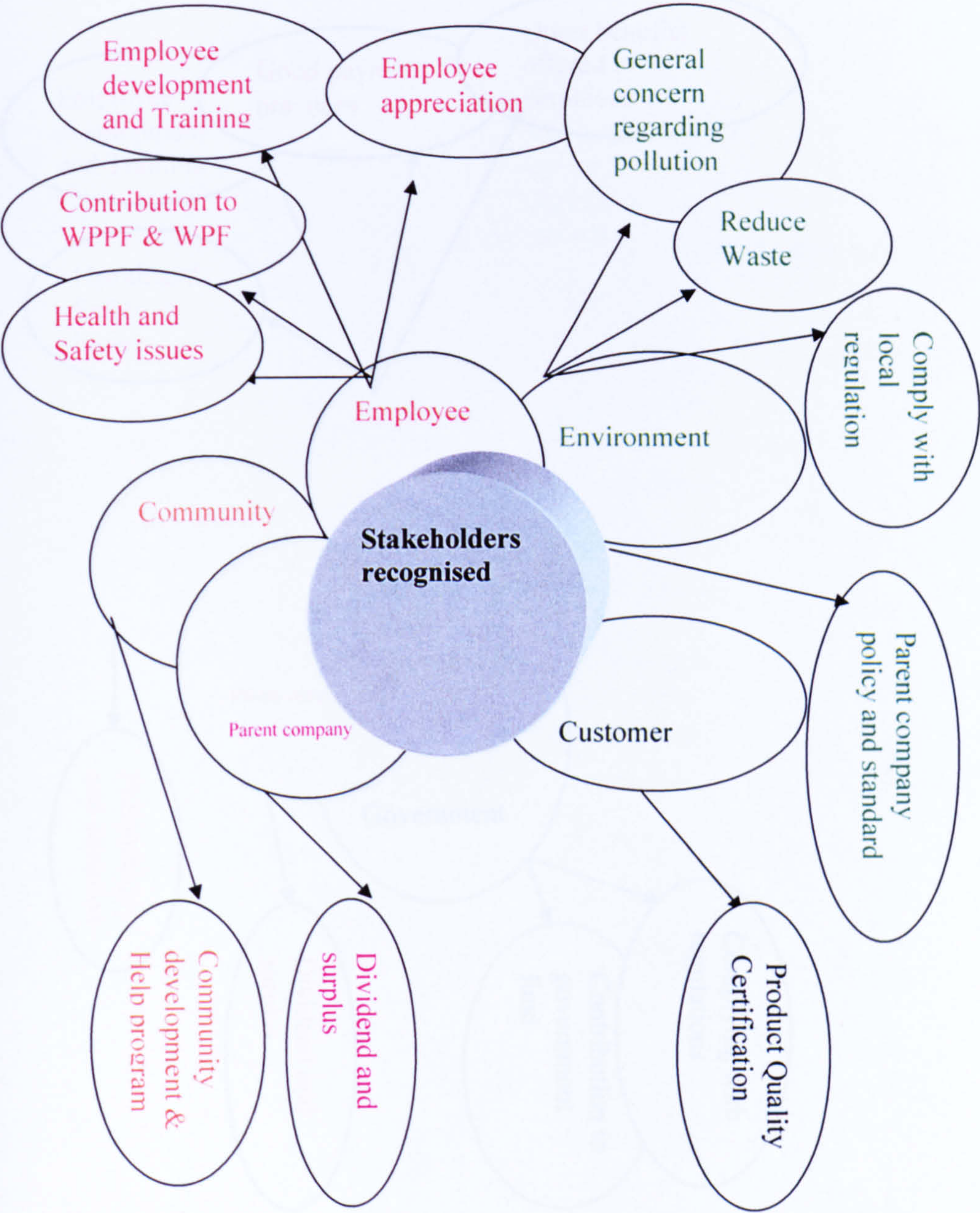
Mental map of MD-17 (code name of interviewee) who identified stakeholders and issues related to them in the interview



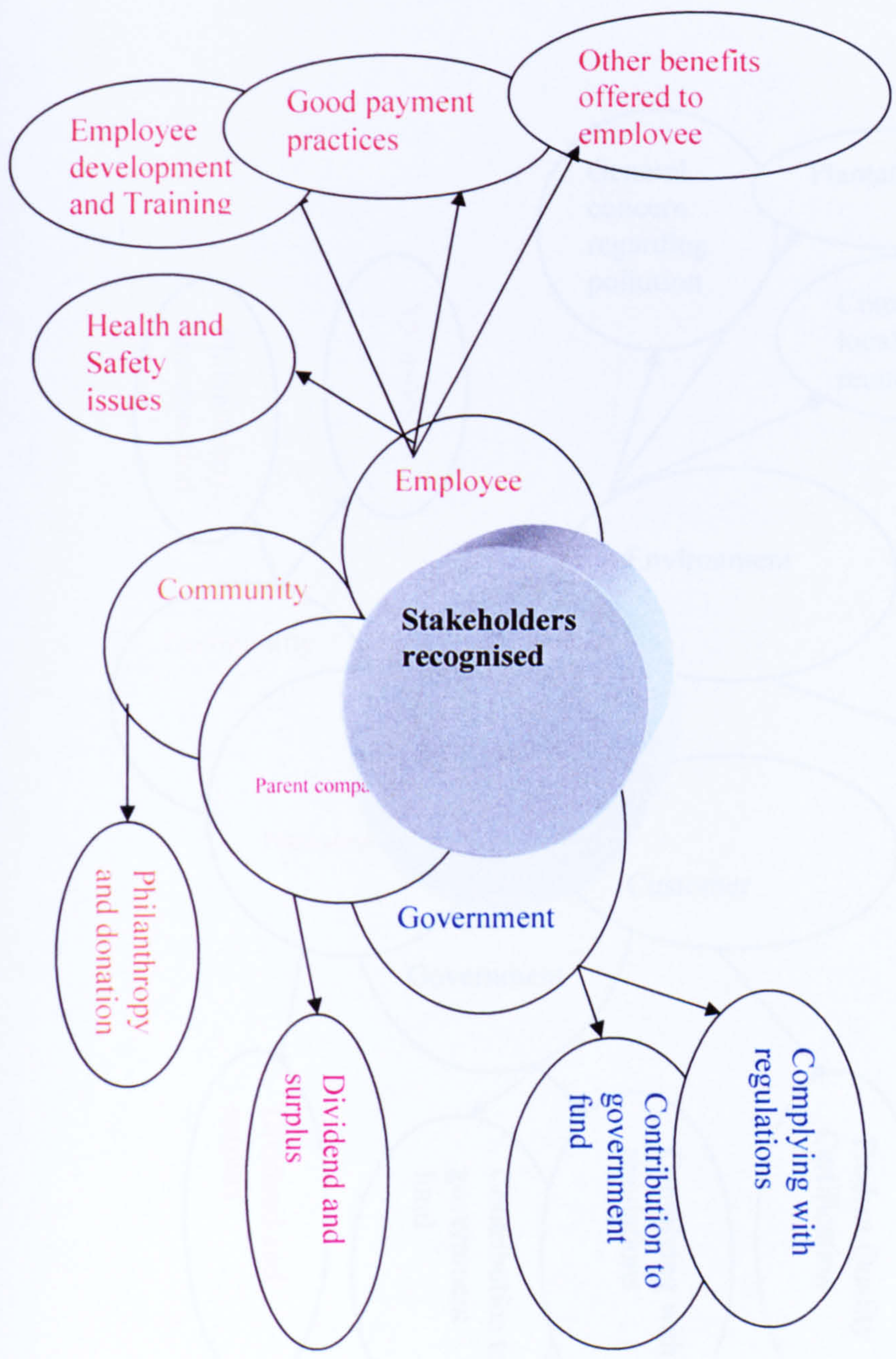
Mental map of MD-18 (code name of interviewee) who identified stakeholders and issues related to them in the interview



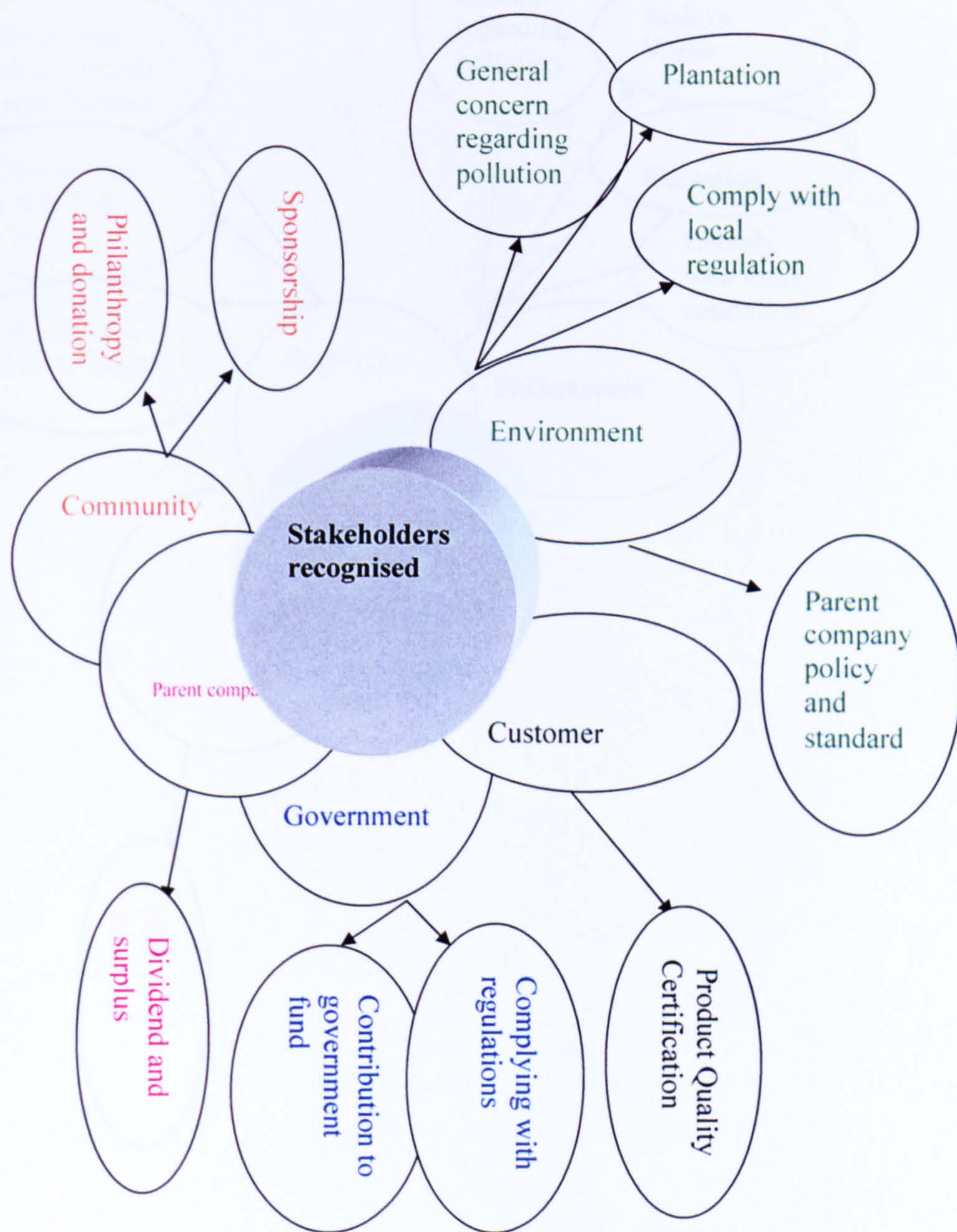
Mental map of CEOM-1 (code name of interviewee) who identified stakeholders and issues related to them in the interview



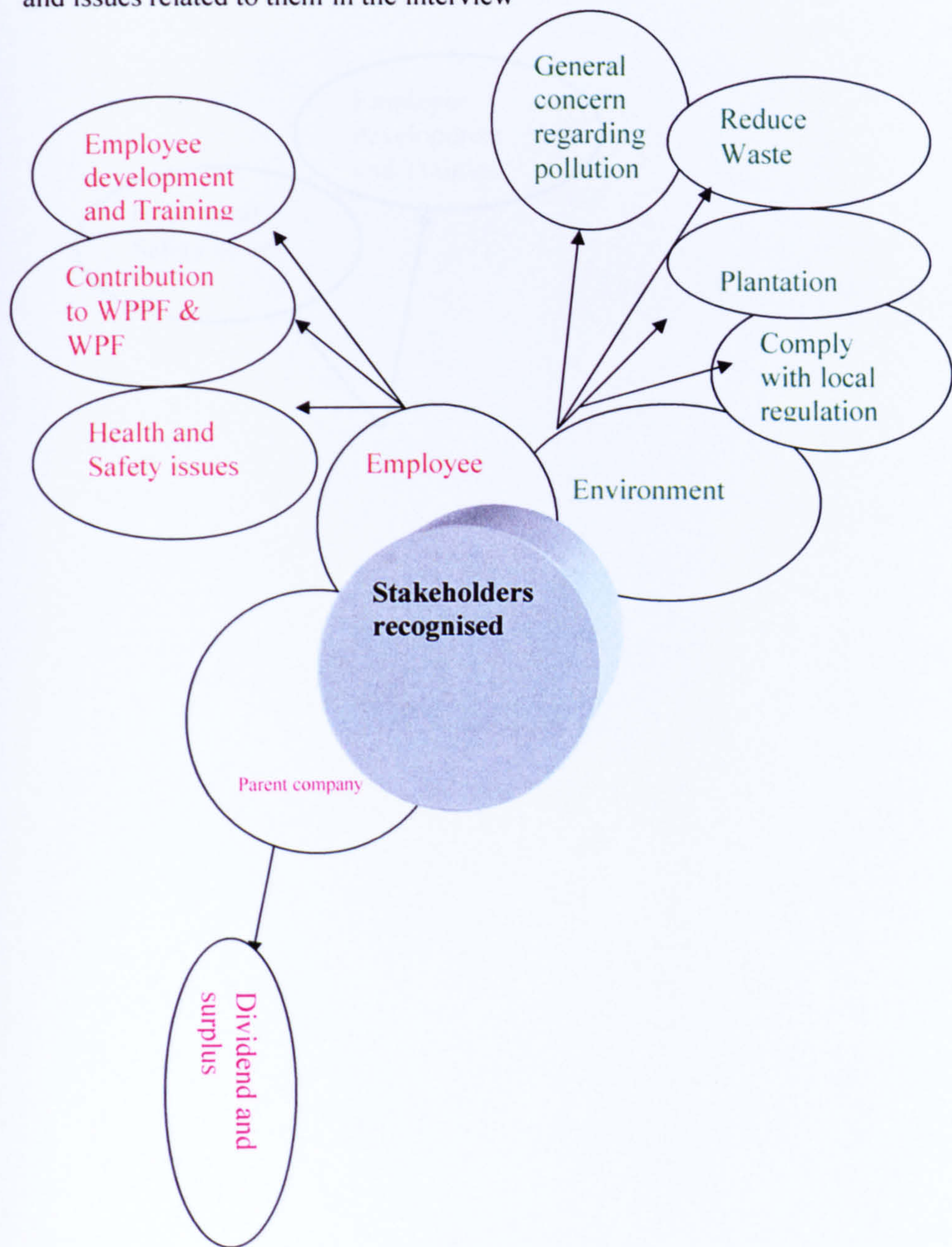
Mental map of CEOM-2 (code name of interviewee) who identified stakeholders and issues related to them in the interview



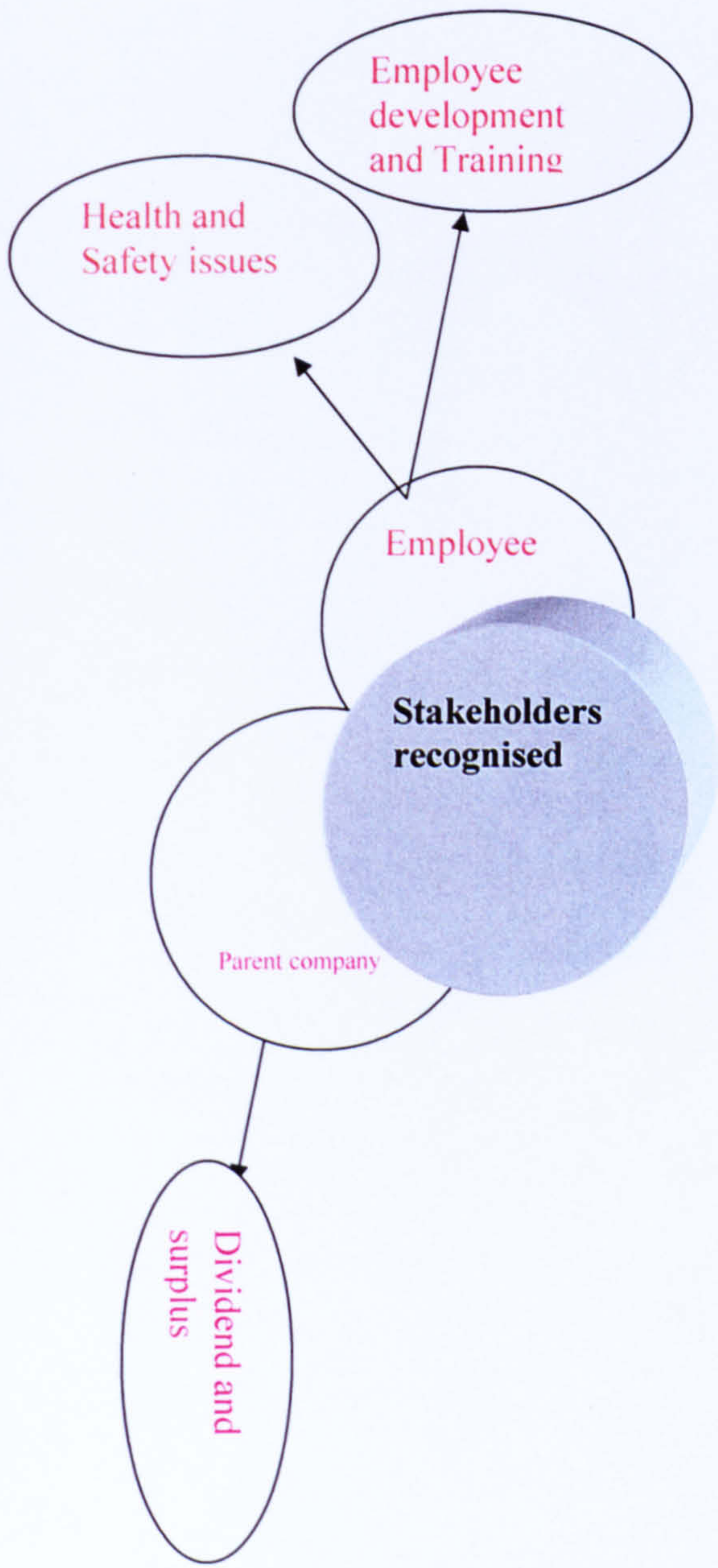
Mental map of CEOM-3 (code name of interviewee) who identified stakeholders and issues related to them in the interview



Mental map of CEOM-4 (code name of interviewee) who identified stakeholders and issues related to them in the interview



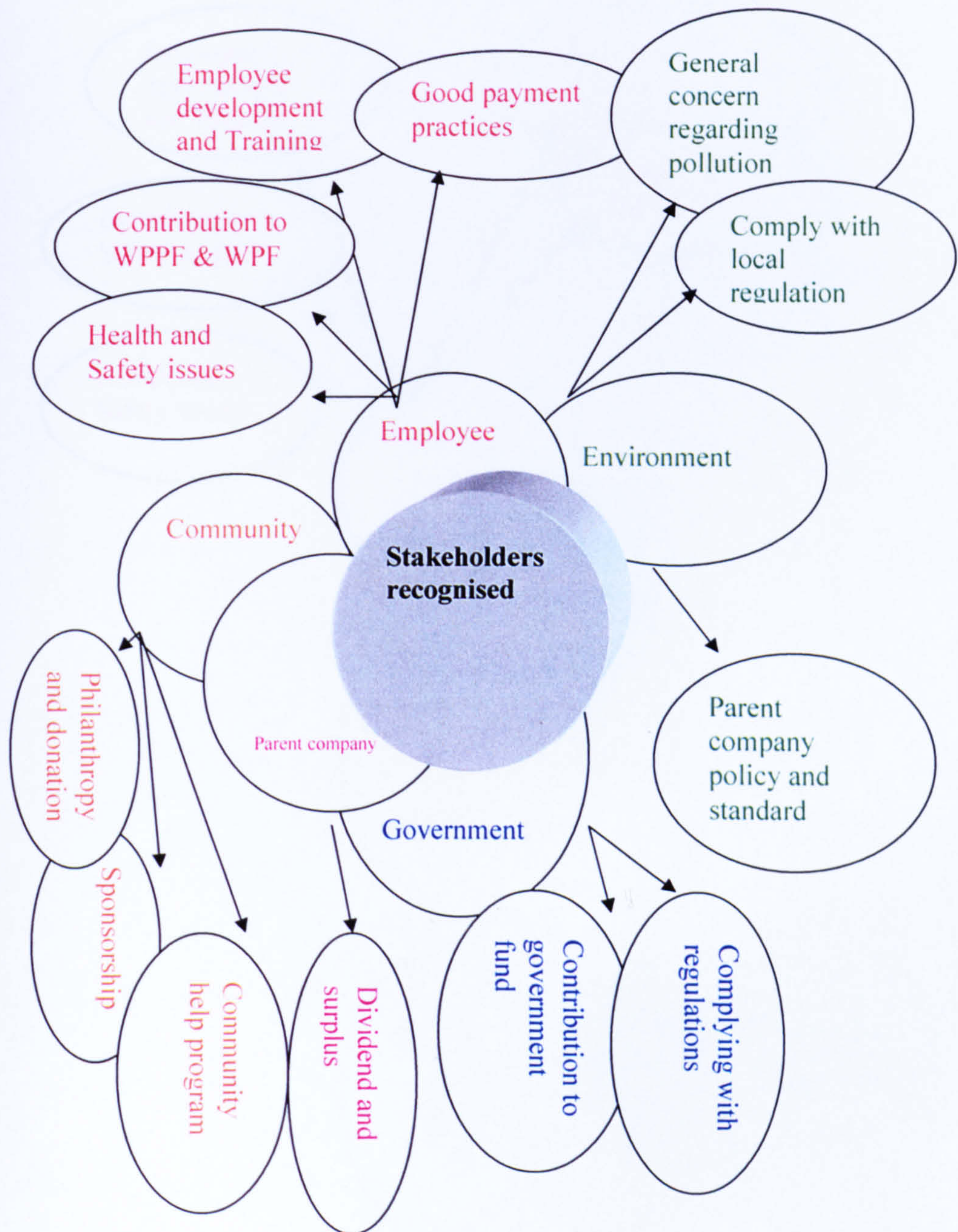
Mental map of CEOM-5 (code name of interviewee) who identified stakeholders and issues related to them in the interview



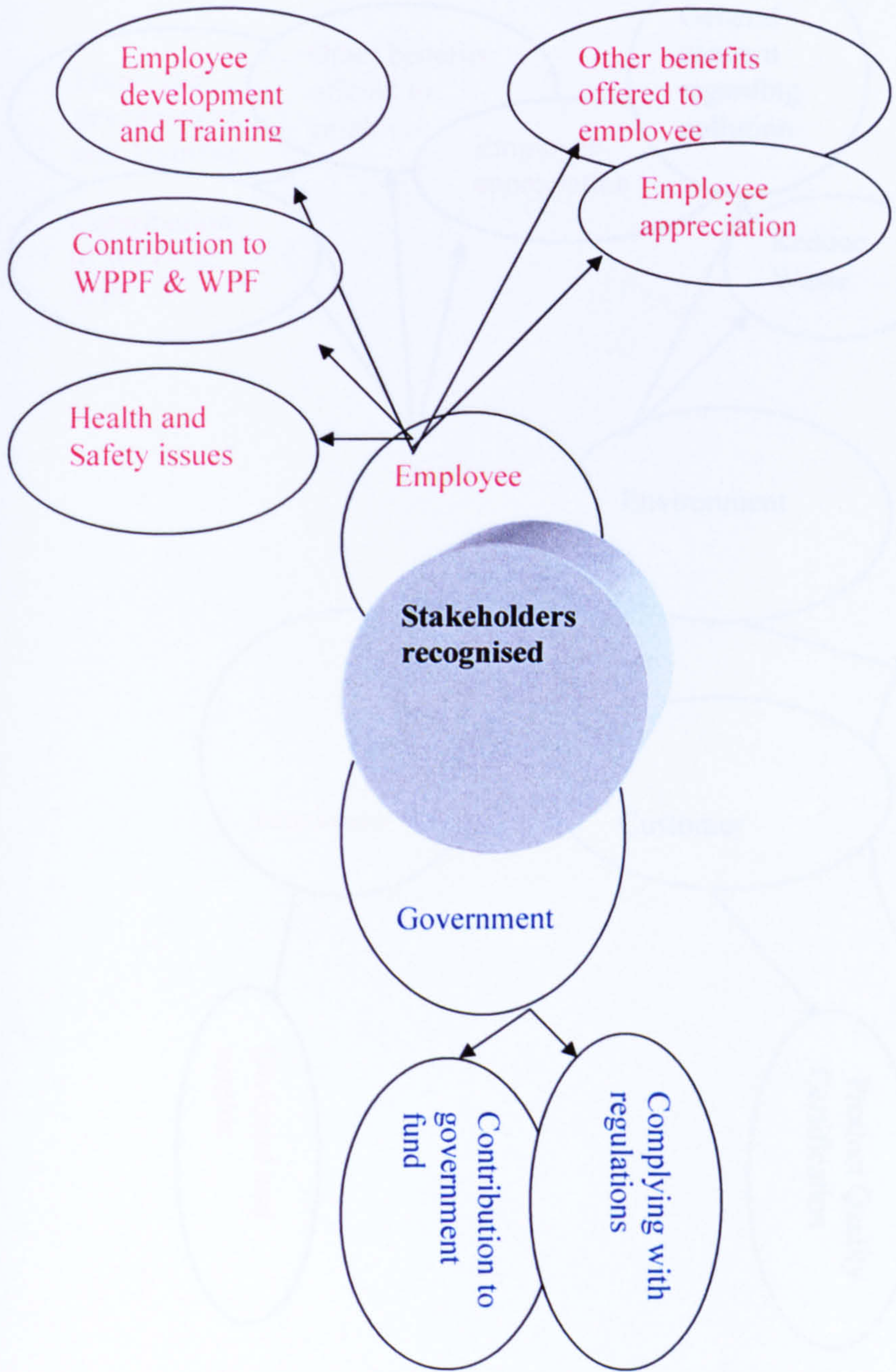
Mental map of CEOM-7 (code name of interviewee) who identified stakeholders and issues related to them in the interview



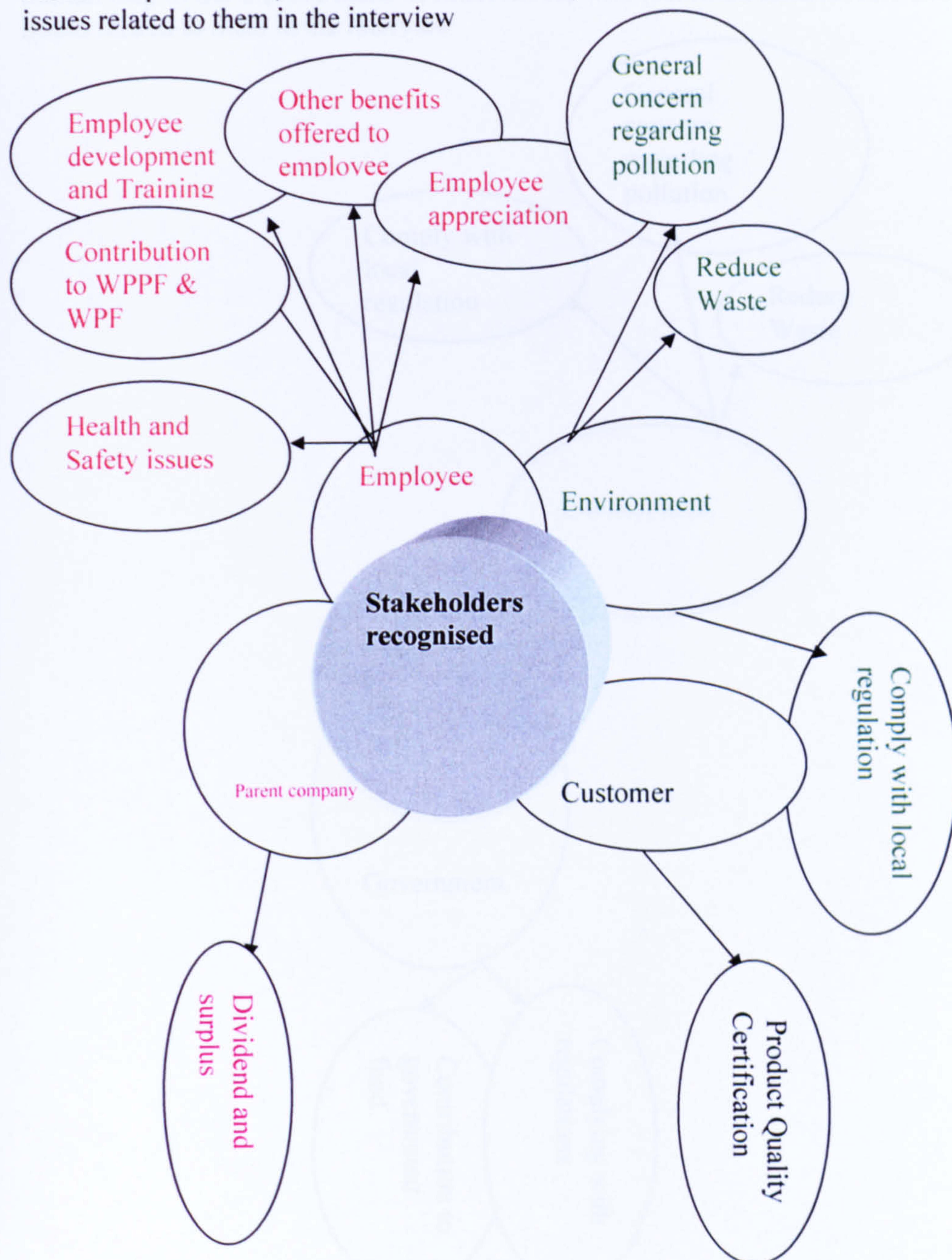
Mental map of CEOM-9 (code name of interviewee) who identified stakeholders and issues related to them in the interview



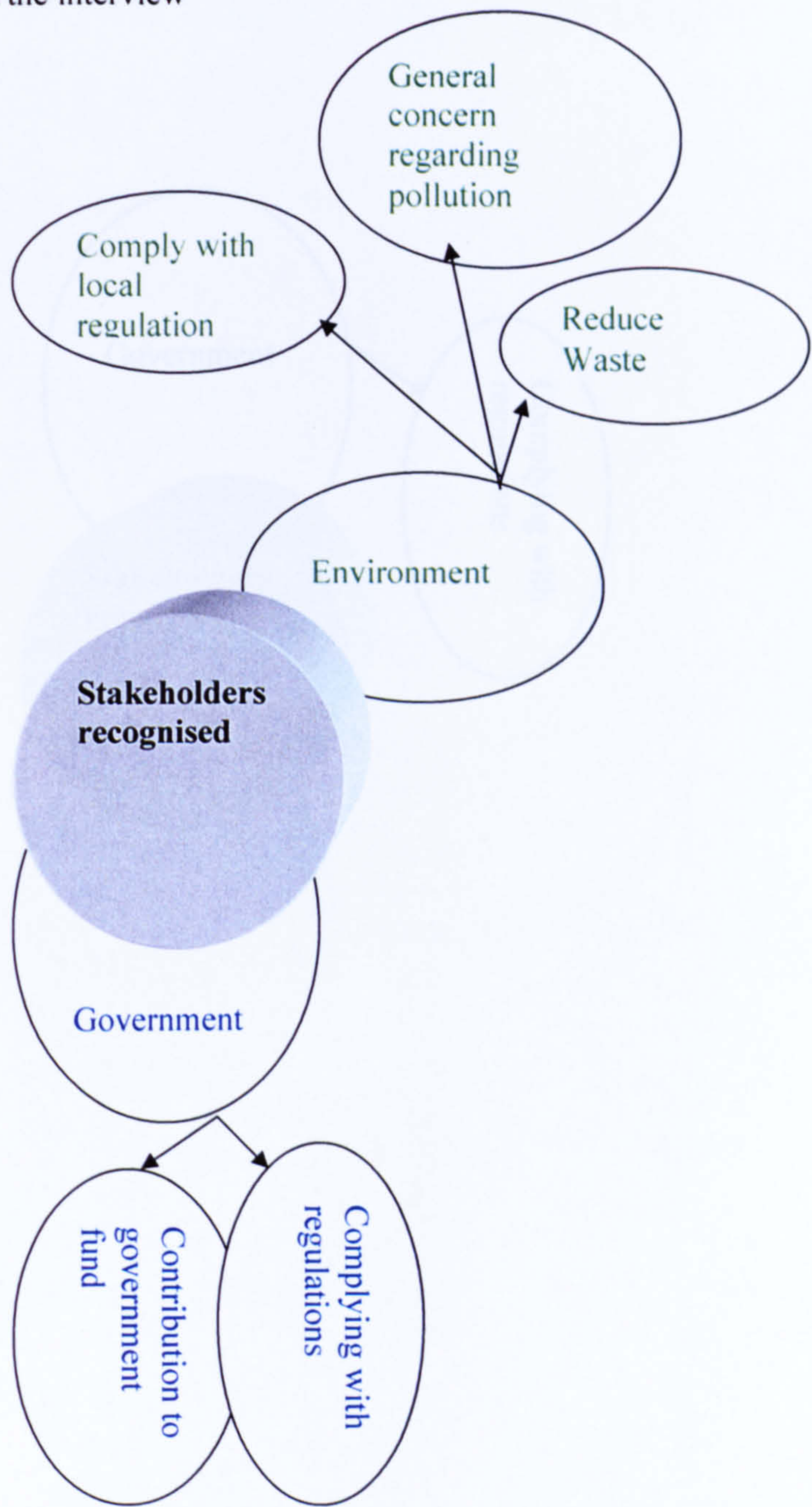
Mental map of CEOD-1 (code name of interviewee) who identified stakeholders and issues related to them in the interview



Mental map of SM-1 (code name of interviewee) who identified stakeholders and issues related to them in the interview

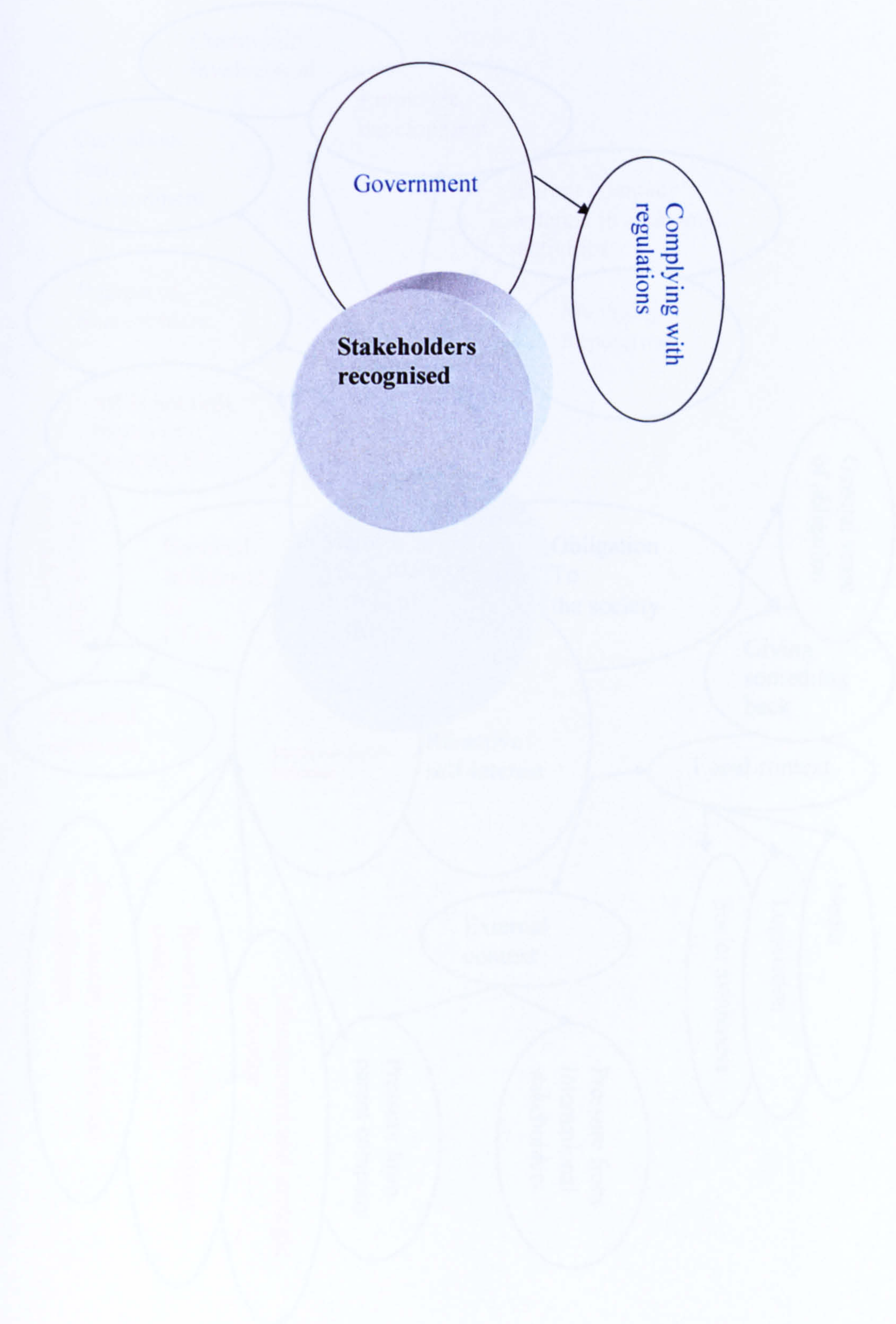


Mental map of SD-3 (code name of interviewee) who identified stakeholders and issues related to them in the interview

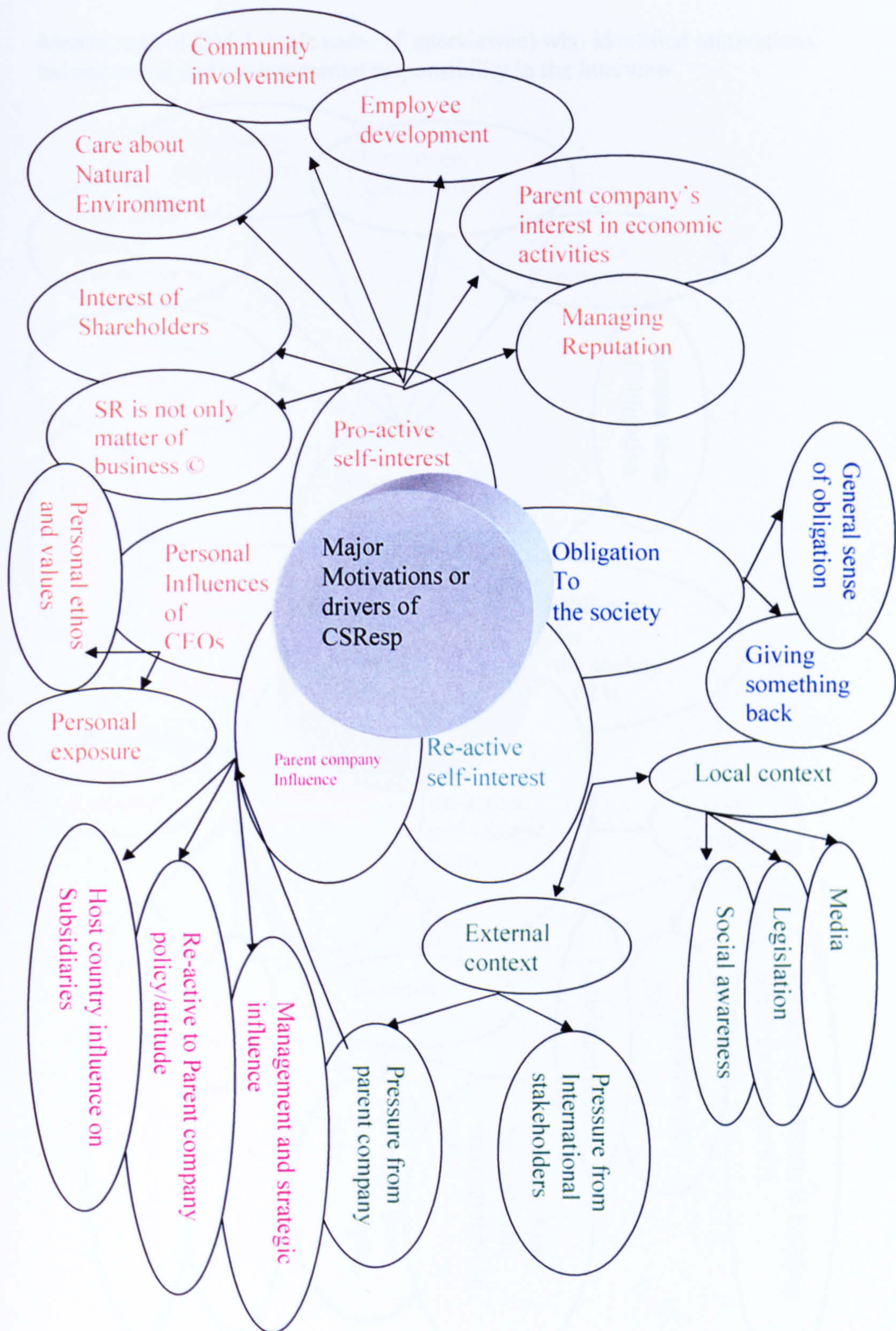


Mental map of SM-4 (code name of interviewee) who identified stakeholders and issues related to them in the interview

Stakeholders identified by SM-4
found in the interview

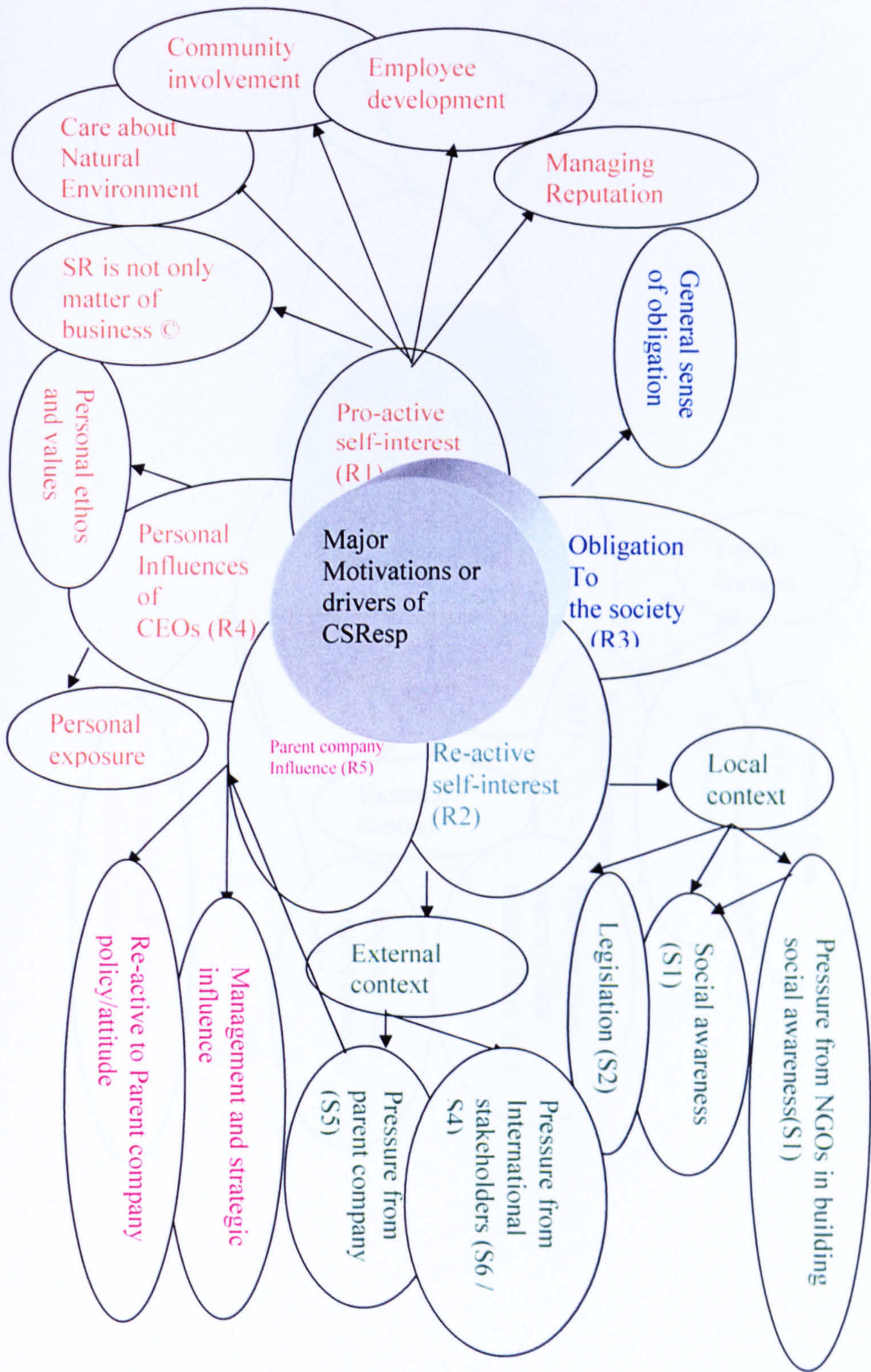


6.3 Network chart showing overall motivations driving social and environmental responsibility to identified stakeholders found in the interview

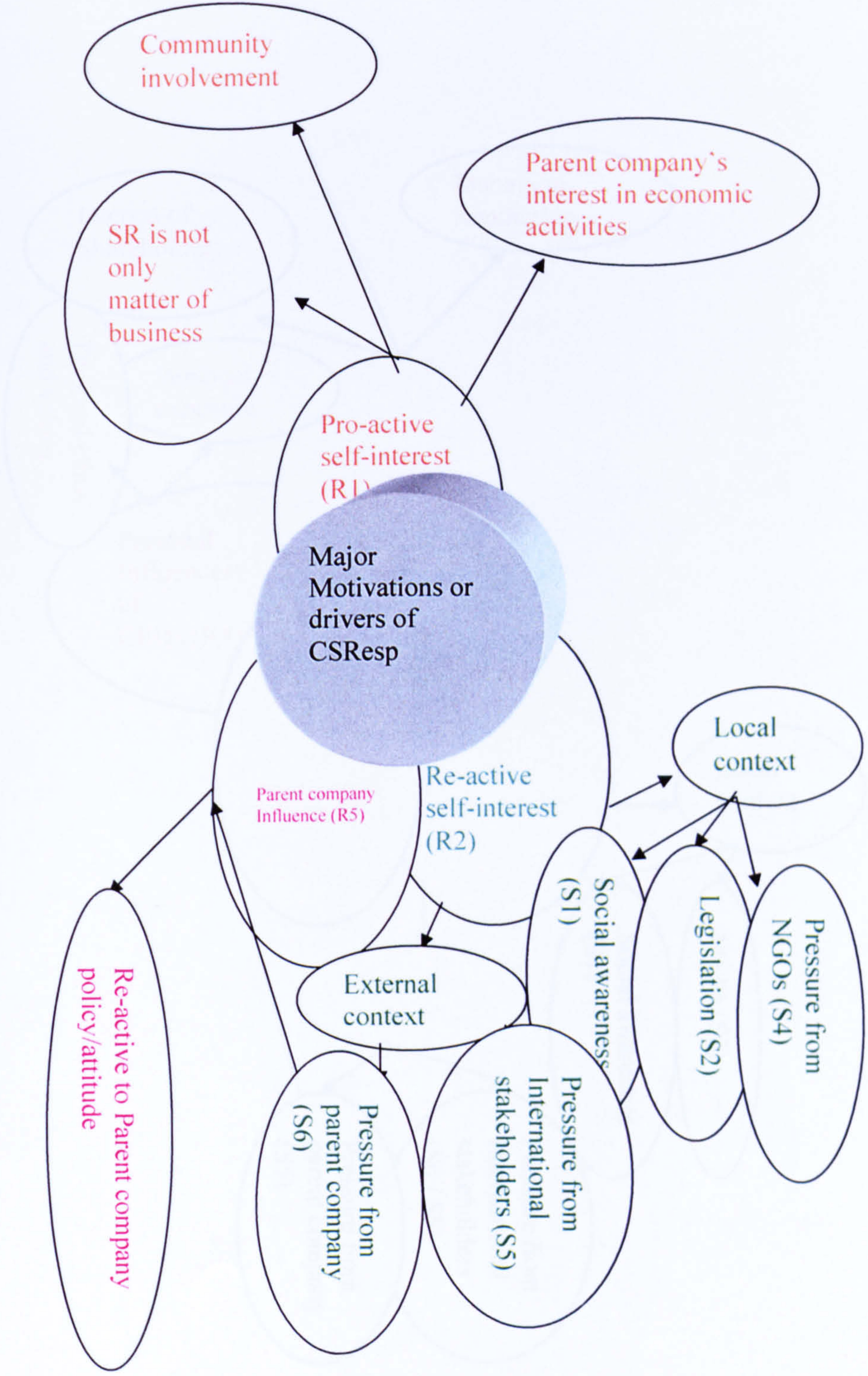


6.4 Network chart showing motivations driving social and environmental responsibility to identified stakeholders by each interviewee

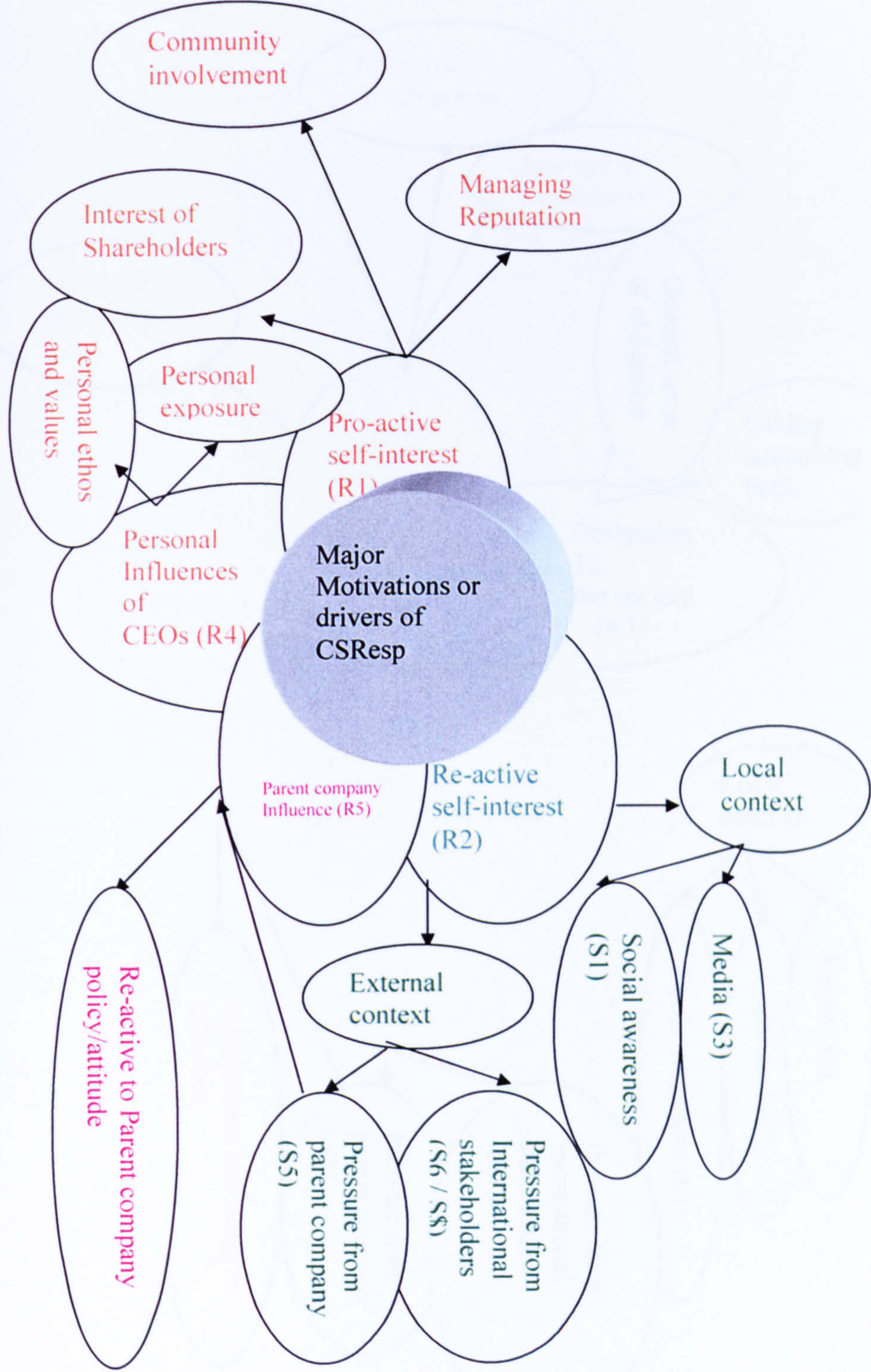
Mental map of DM-1 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



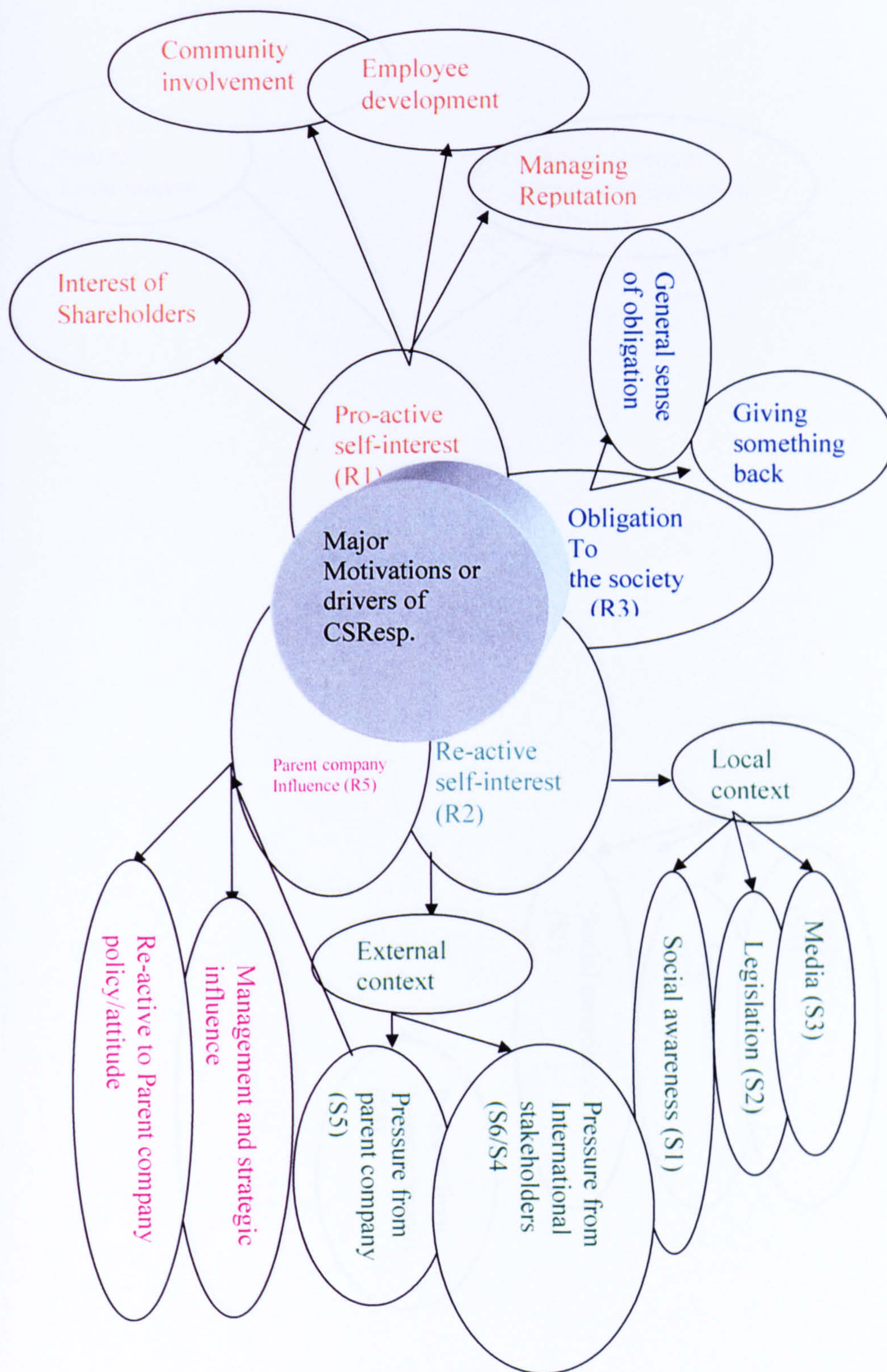
Mental map of DM-2 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



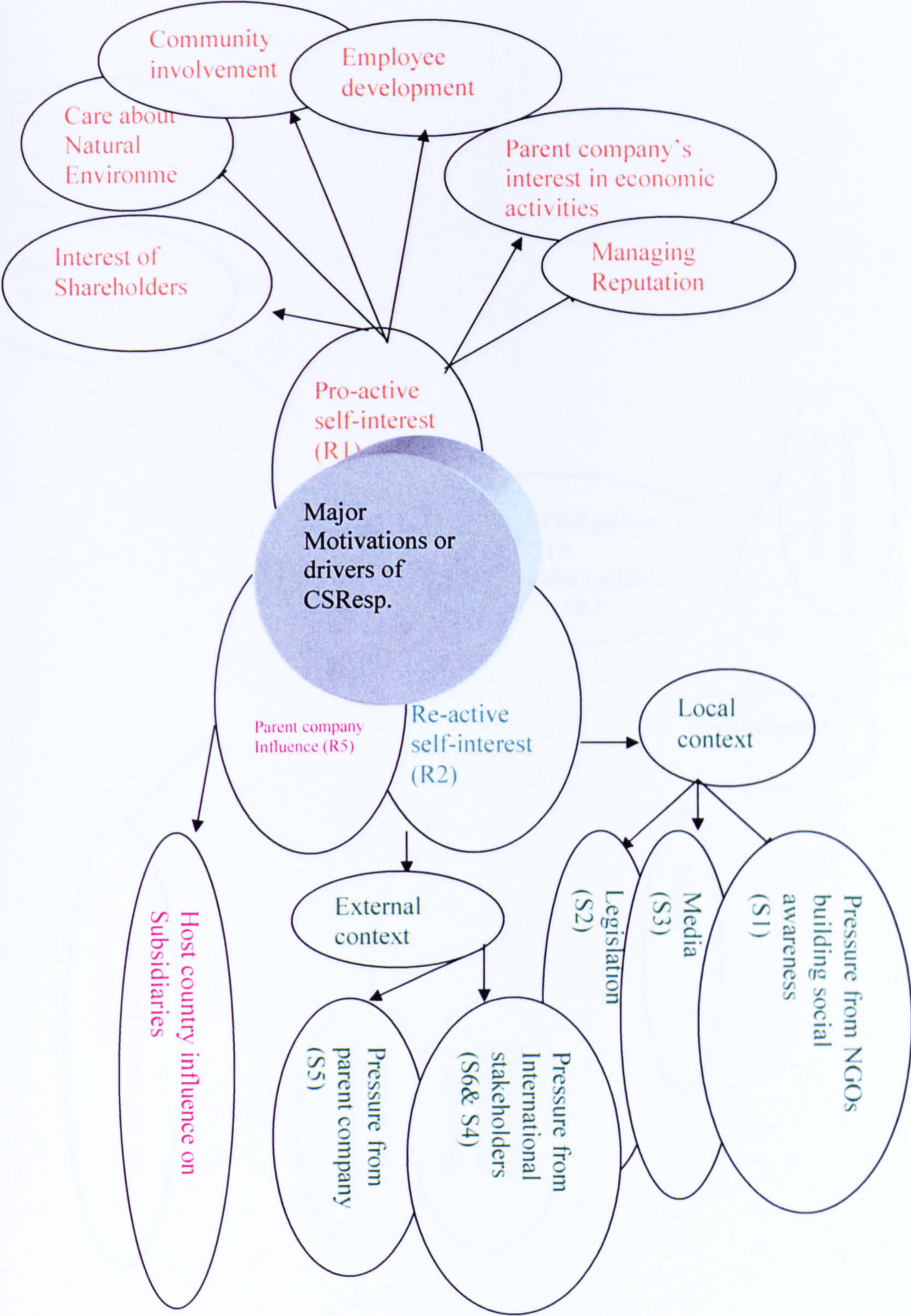
Mental map of DM-3 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



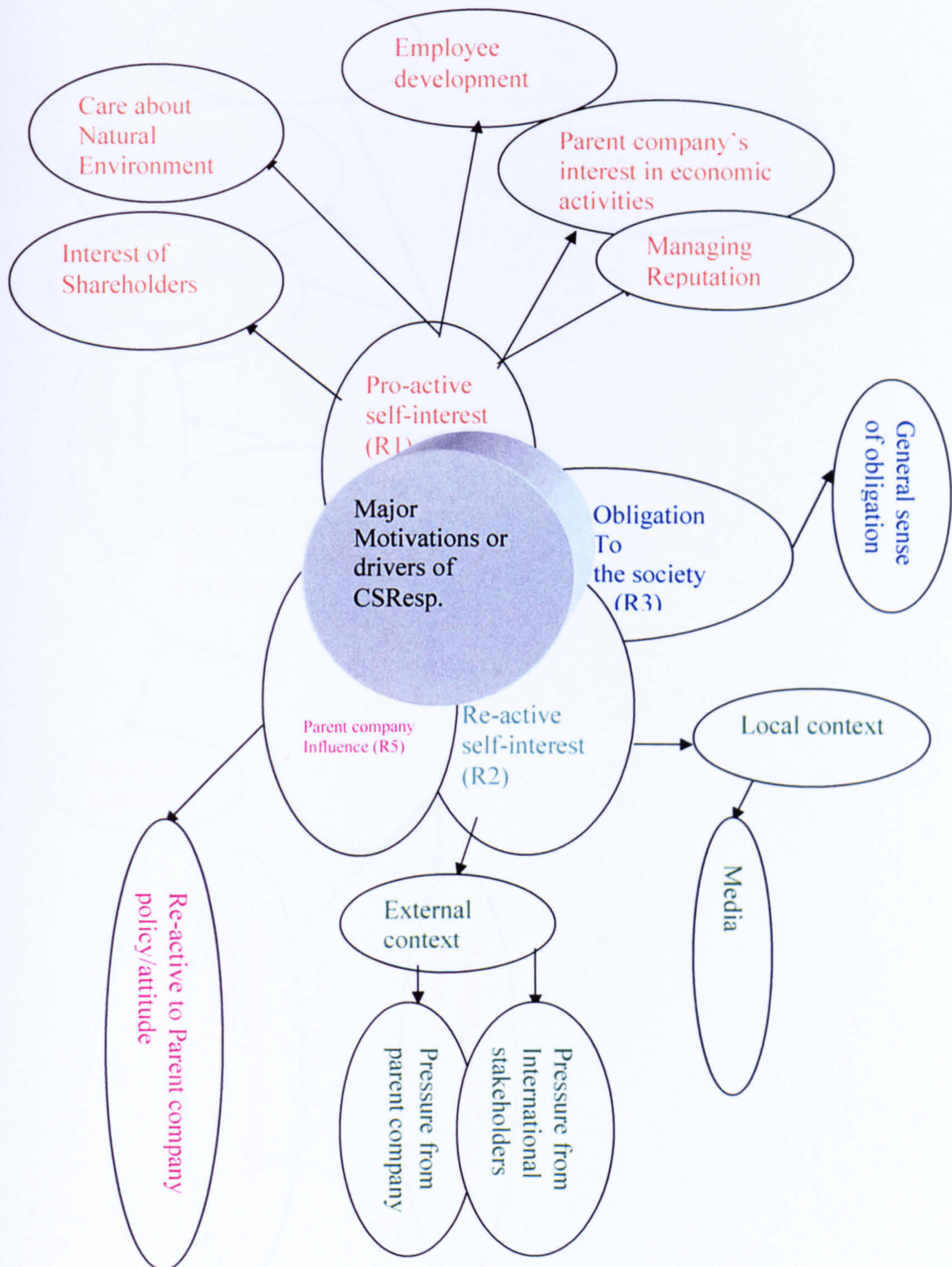
Mental map of DM-4 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



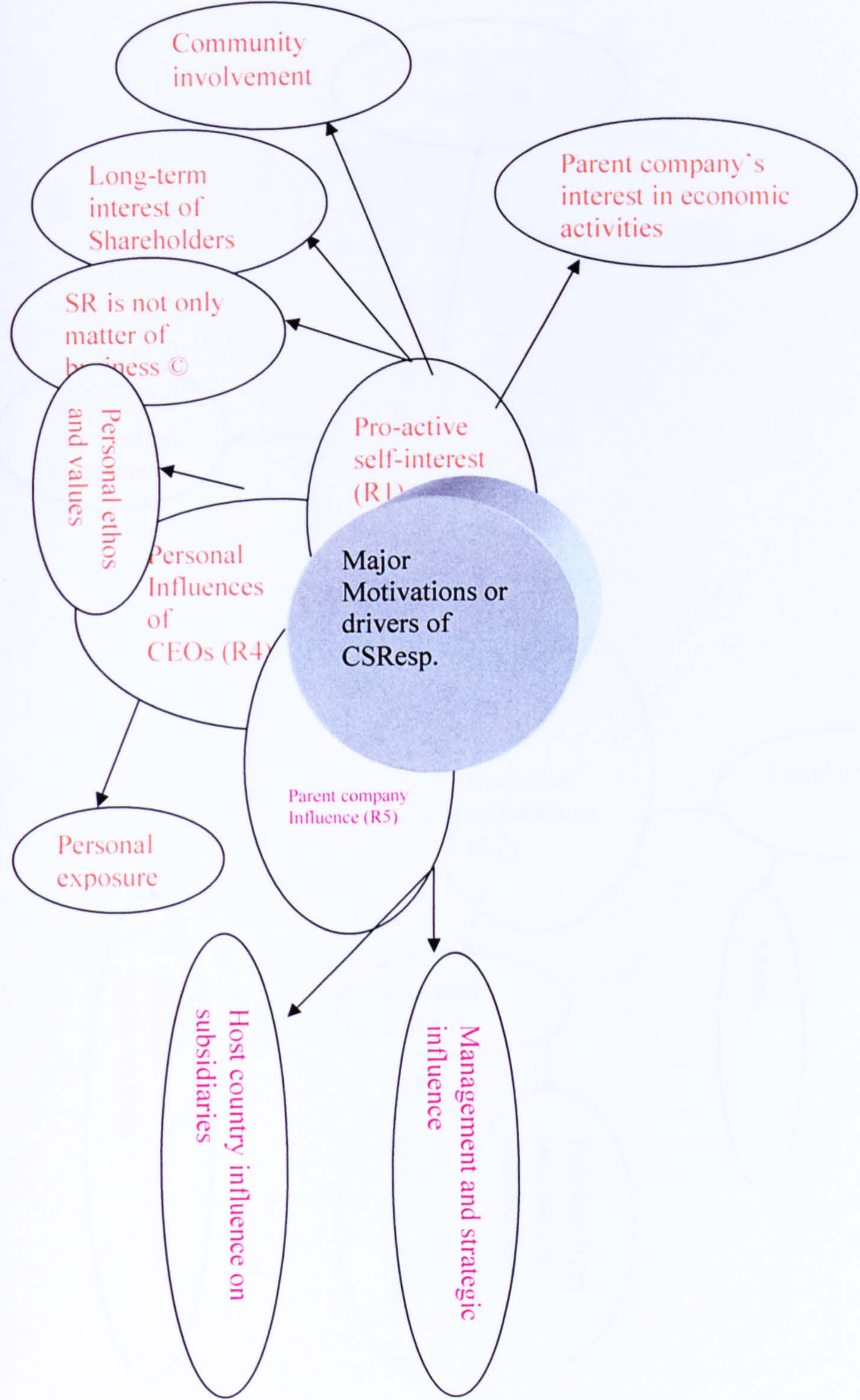
Mental map of DM-6 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



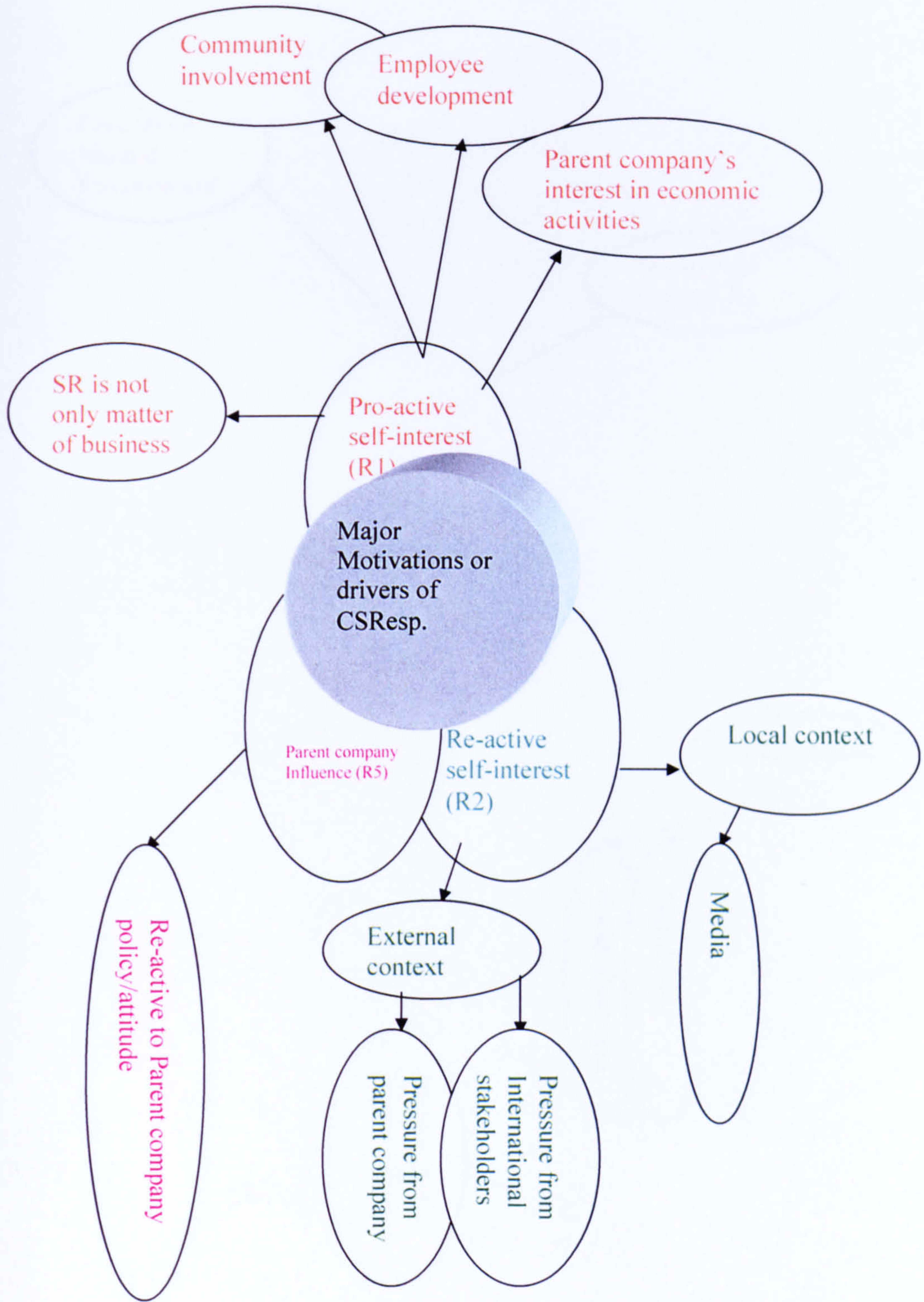
Mental map of DM-7 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



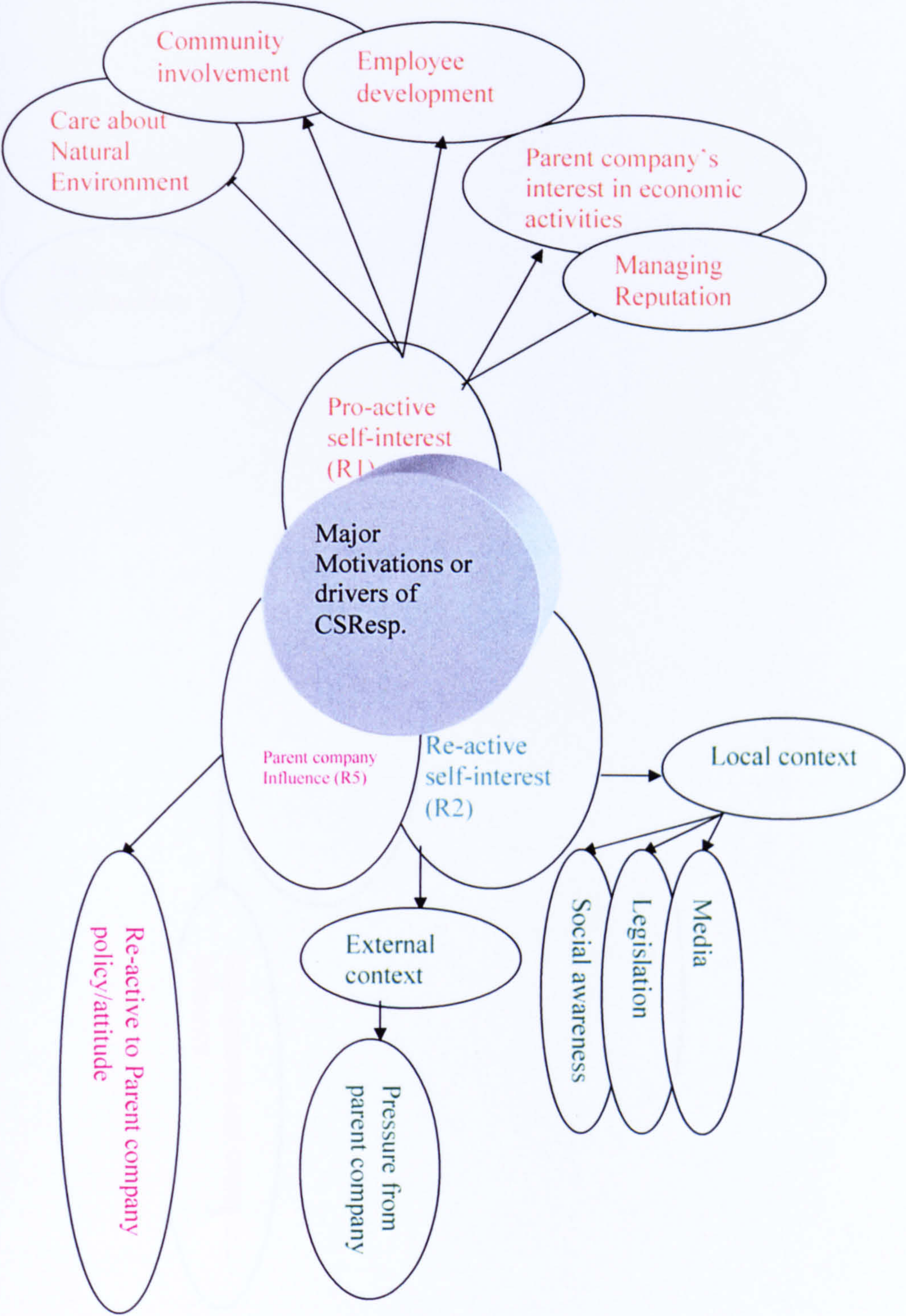
Mental map of DM-9 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



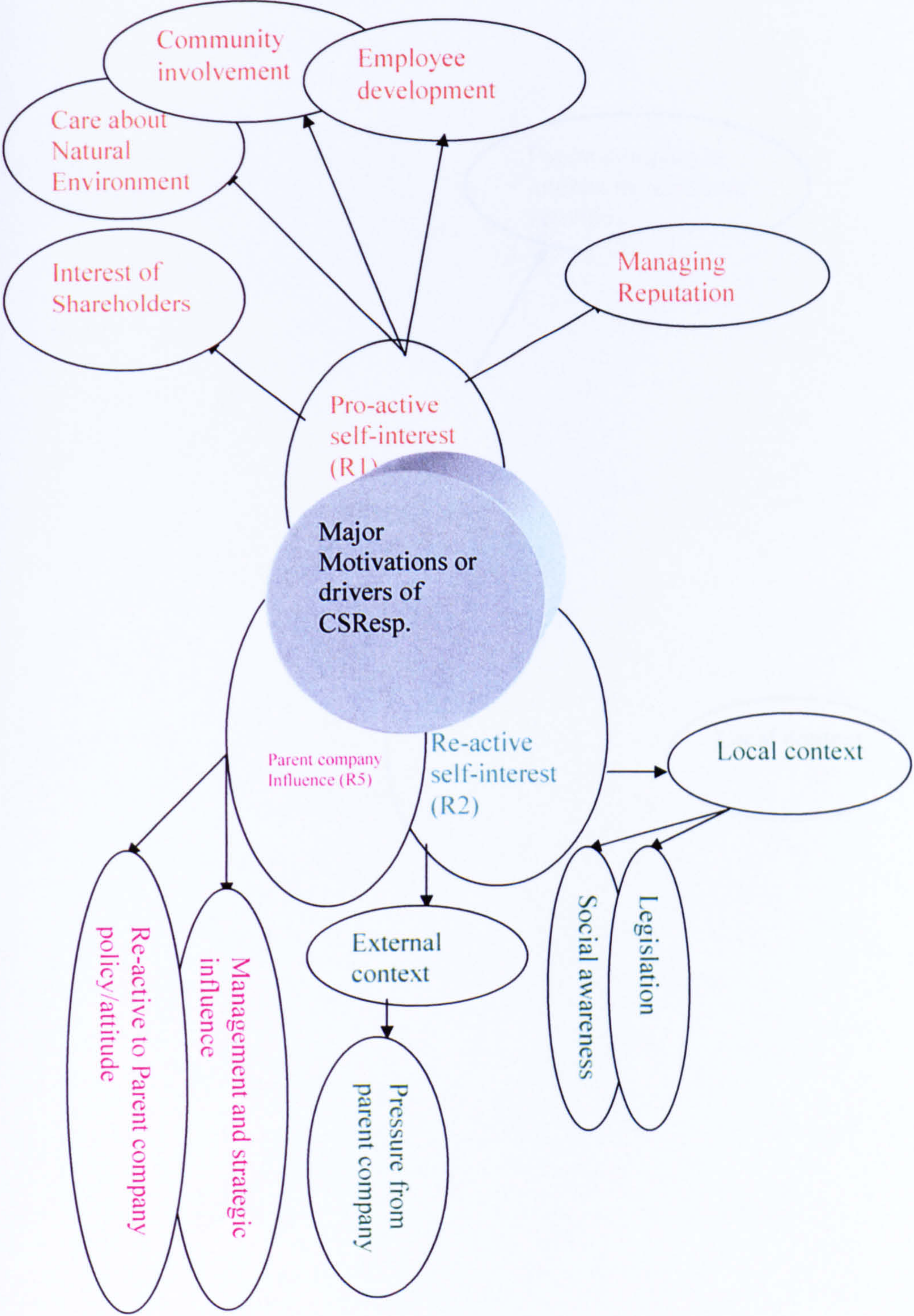
Mental map of DM-11 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



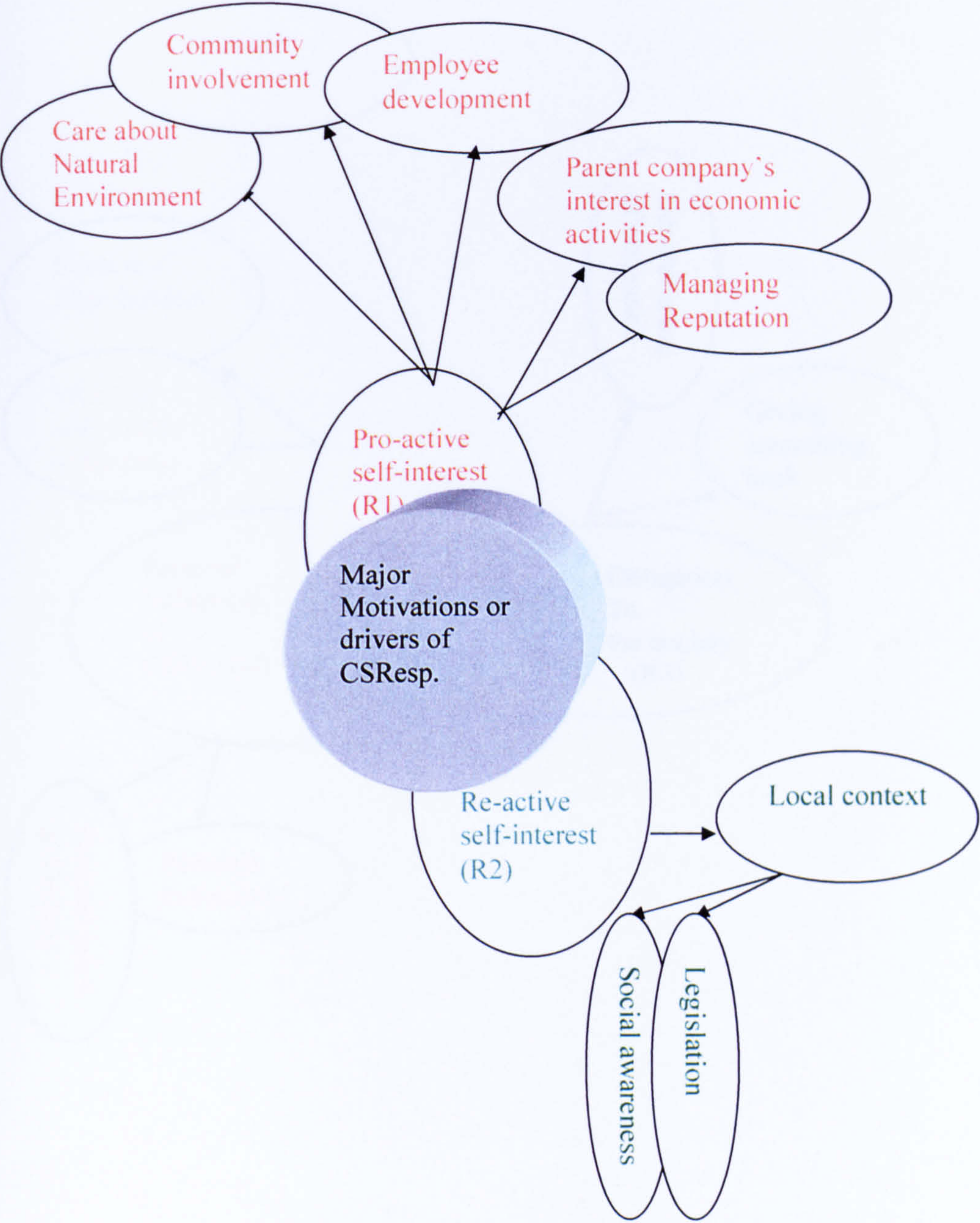
Mental map of DM-12 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



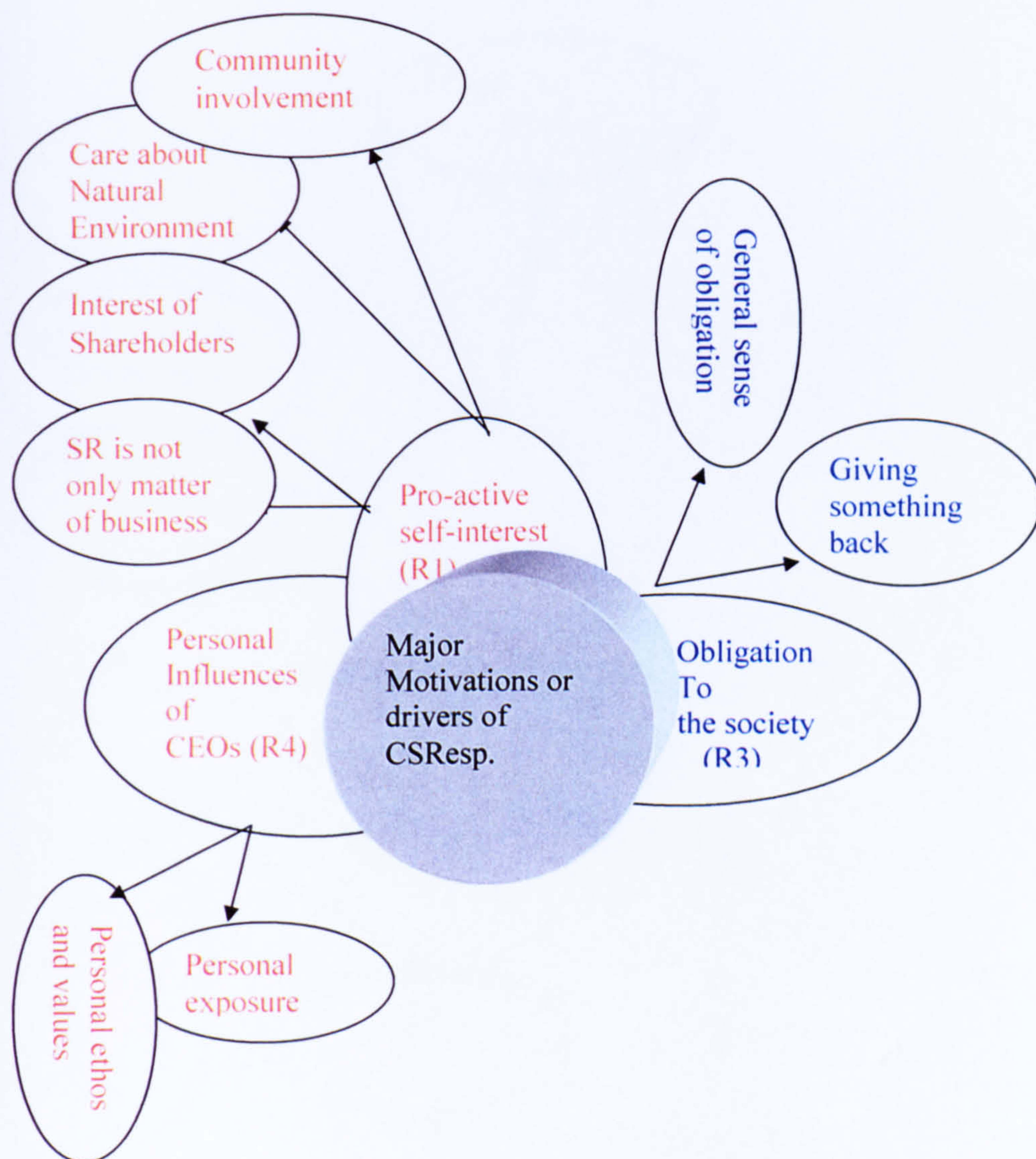
Mental map of DM-13 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



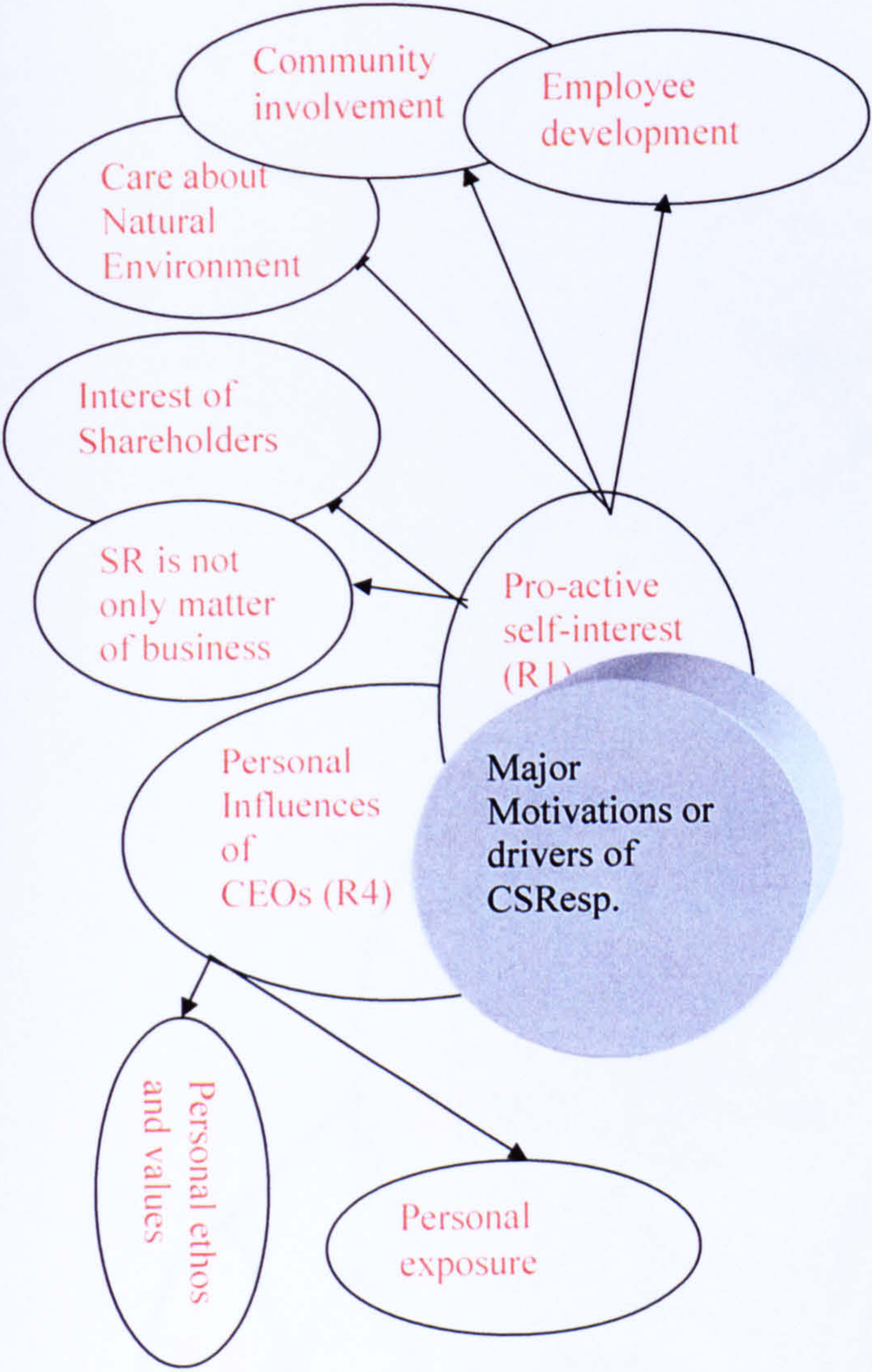
Mental map of DM-14 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



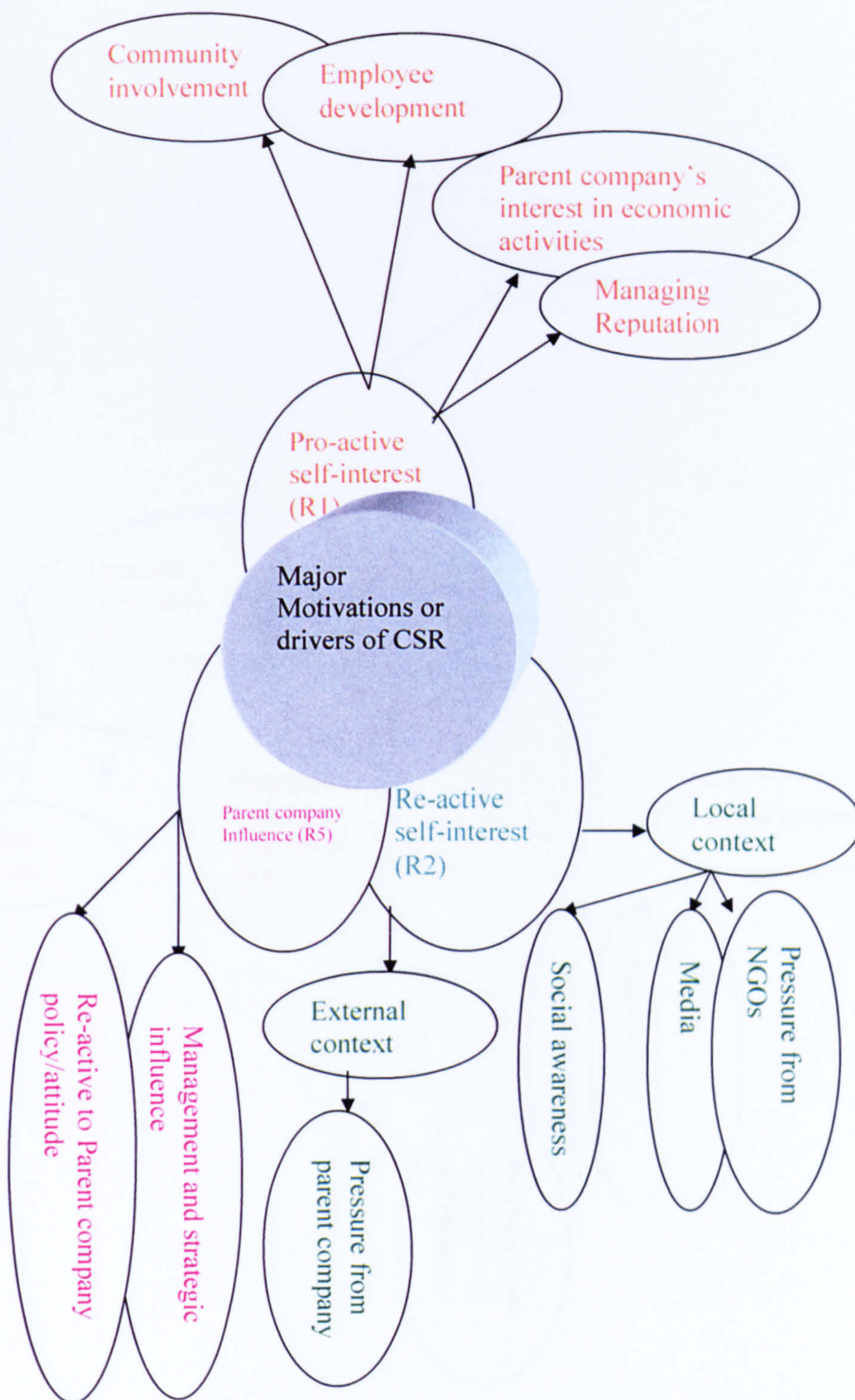
Mental map of DM-15 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



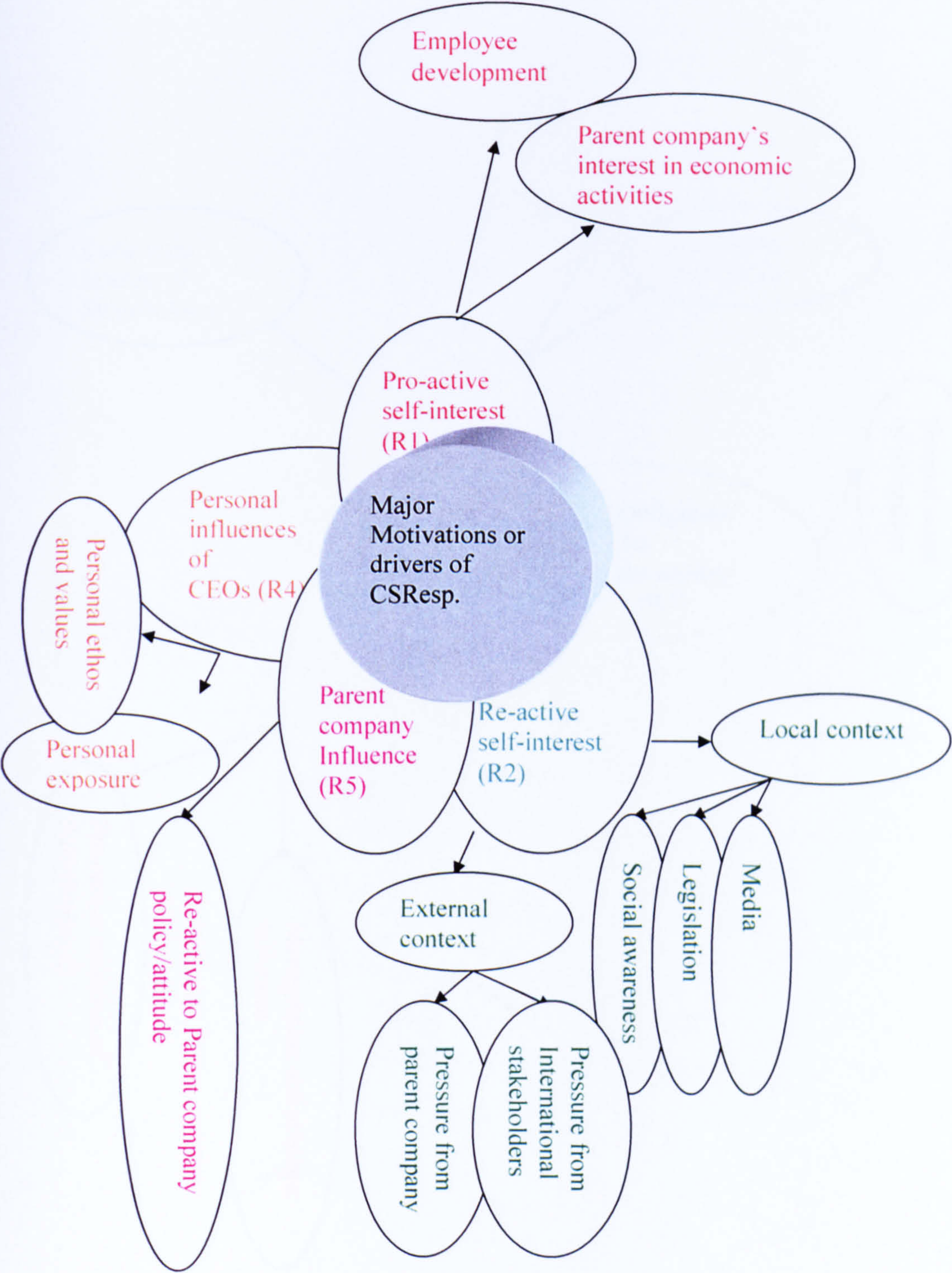
Mental map of DM-16 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



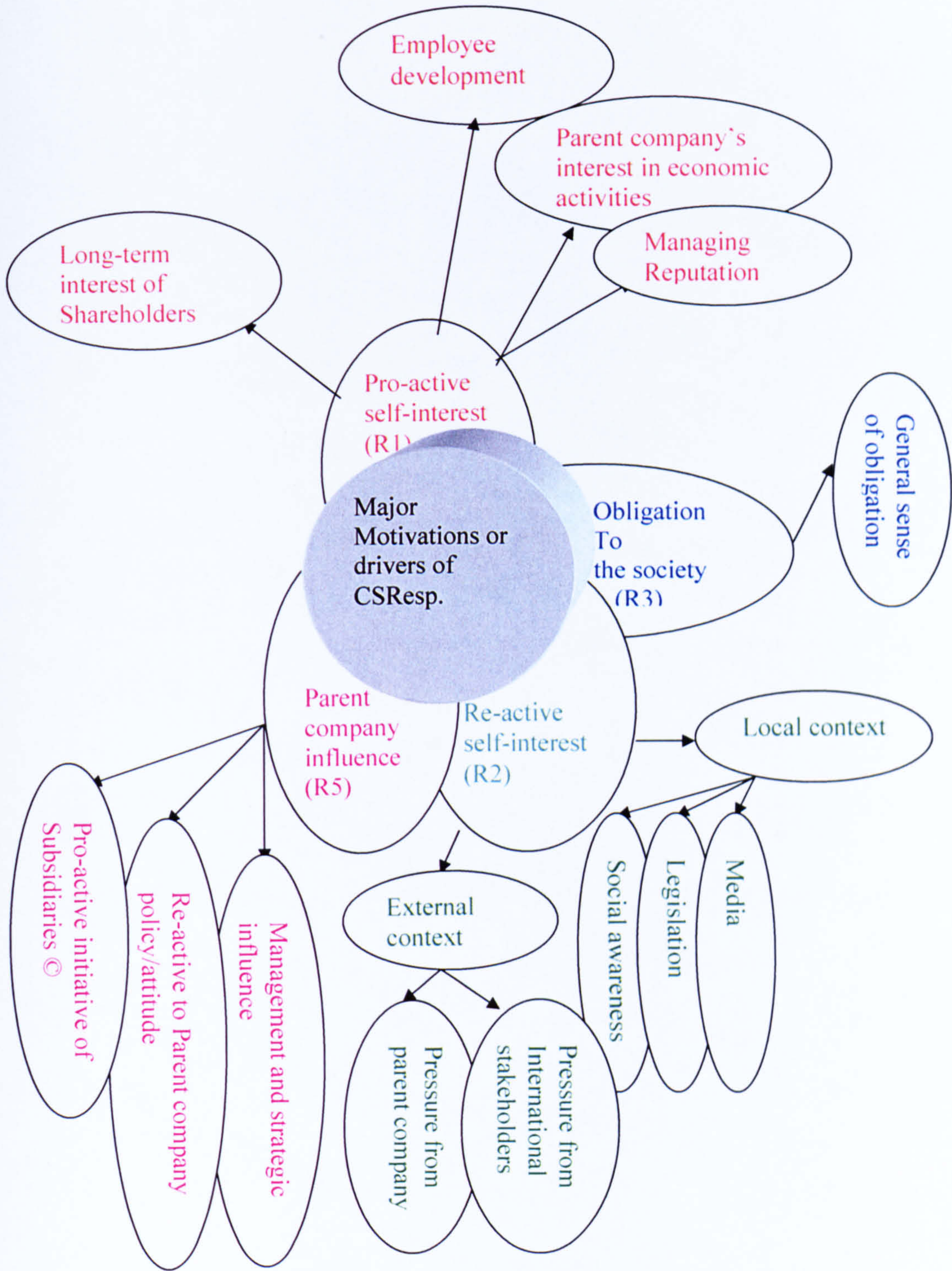
Mental map of CM-1 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



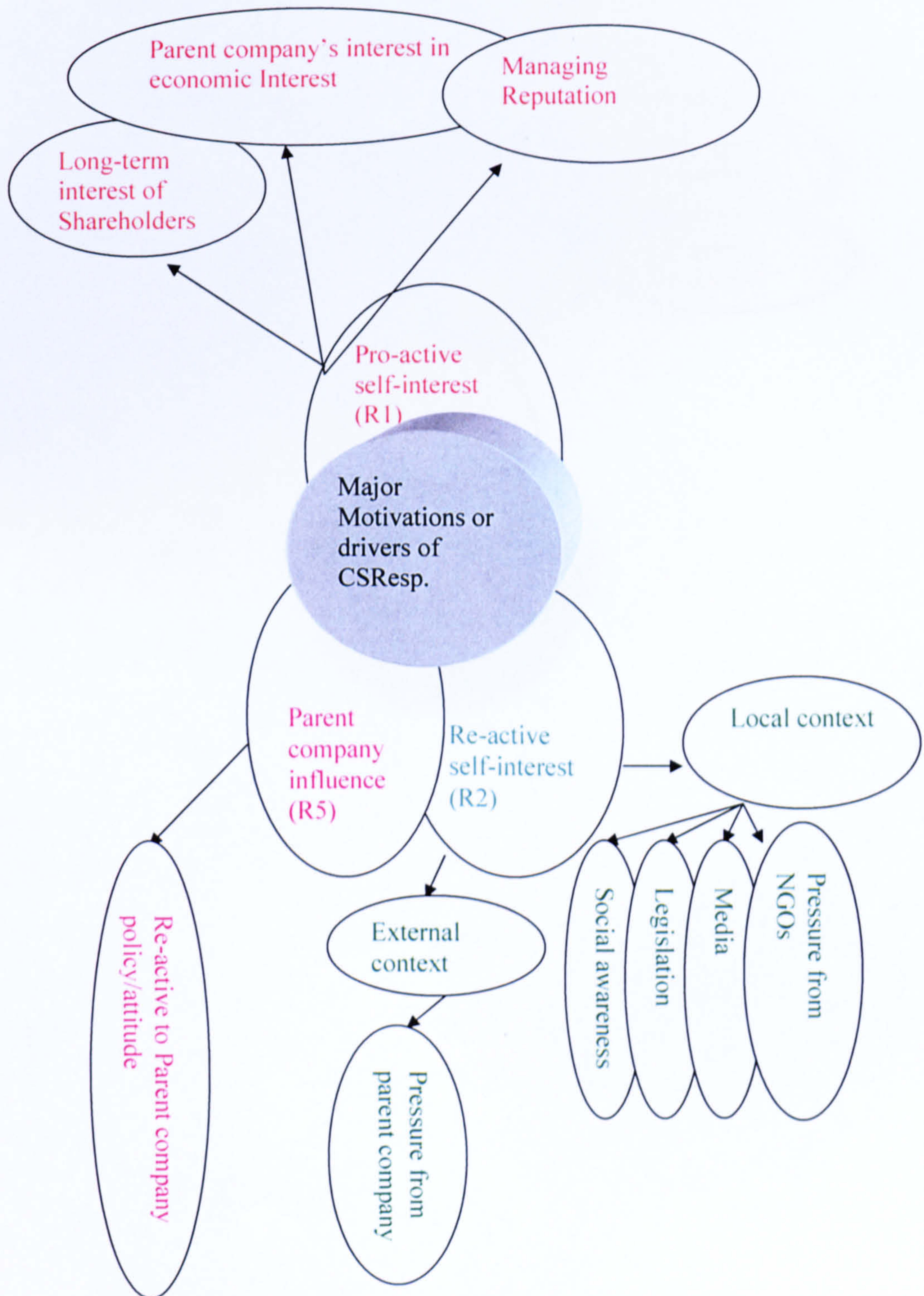
Mental map of MM-1 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



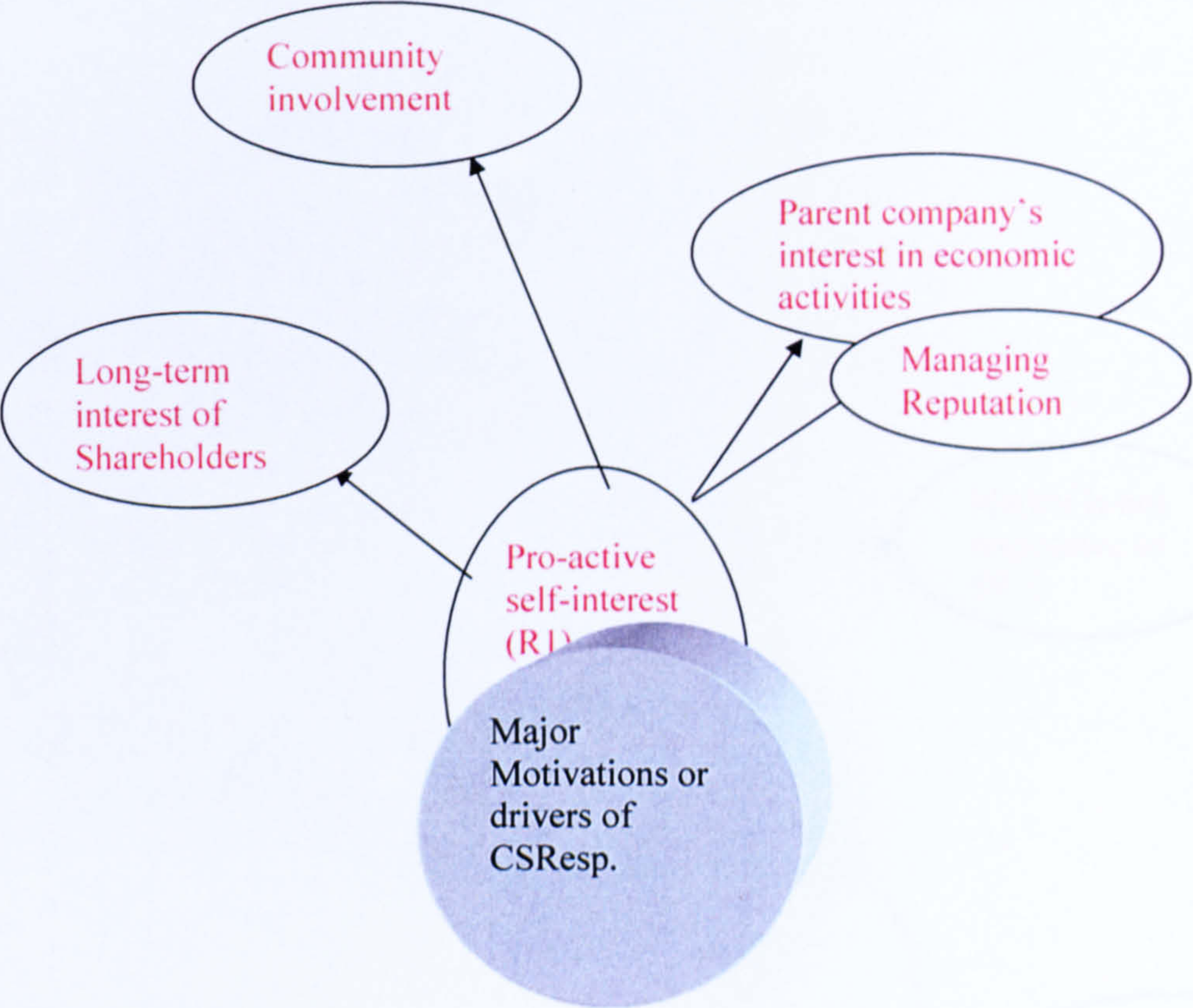
Mental map of MM-2 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



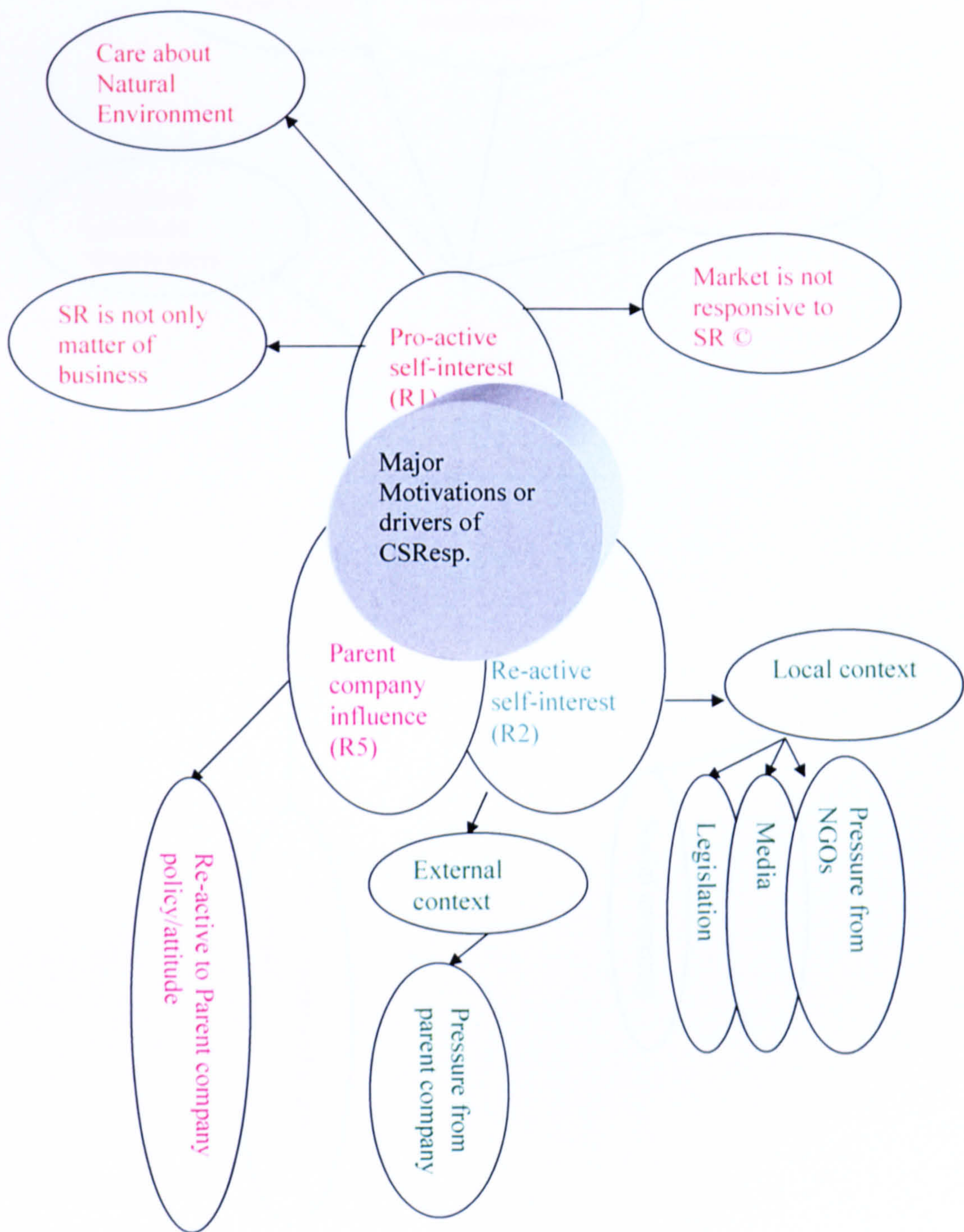
Mental map of MM-3 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



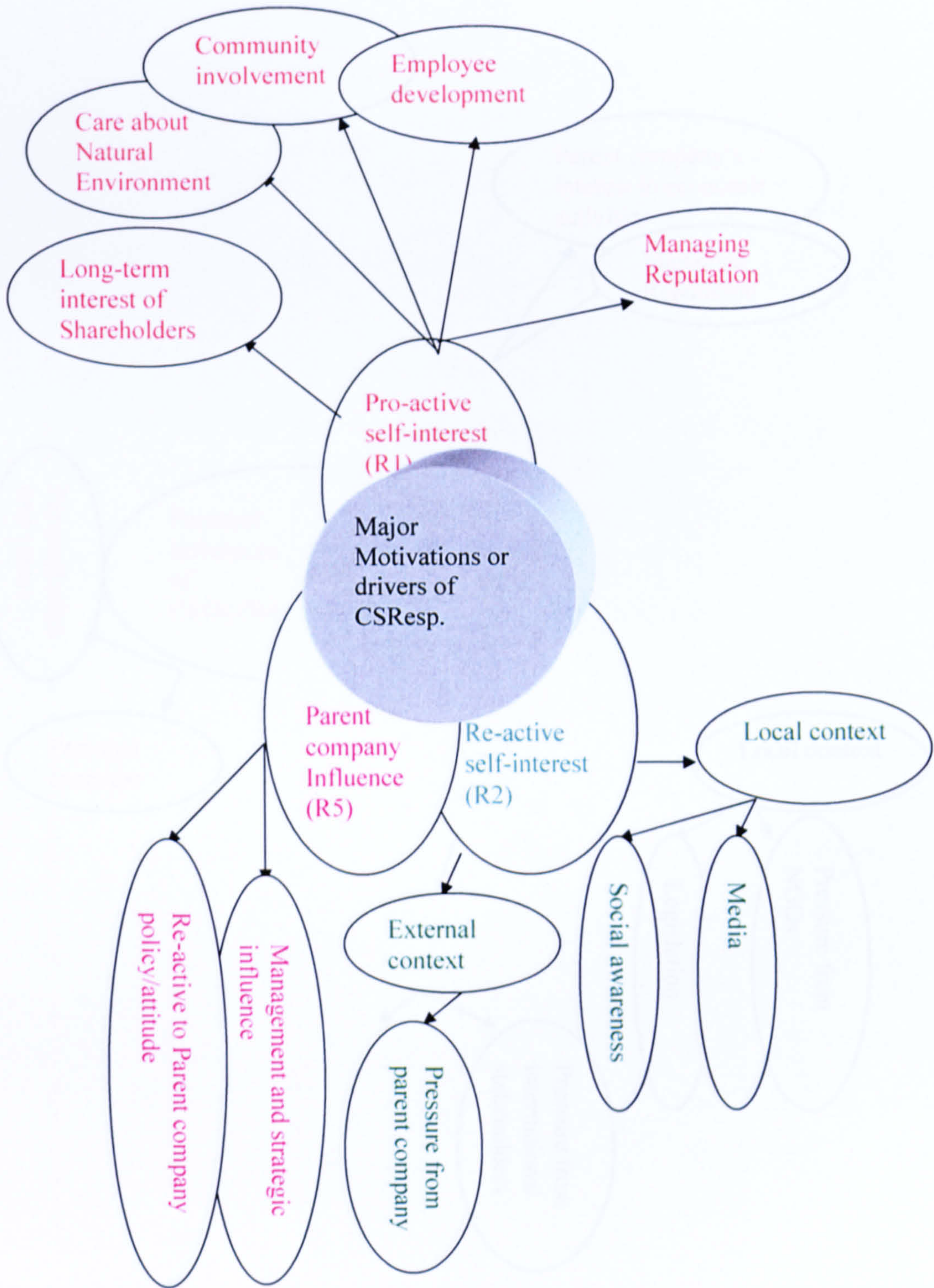
Mental map of MM-4 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



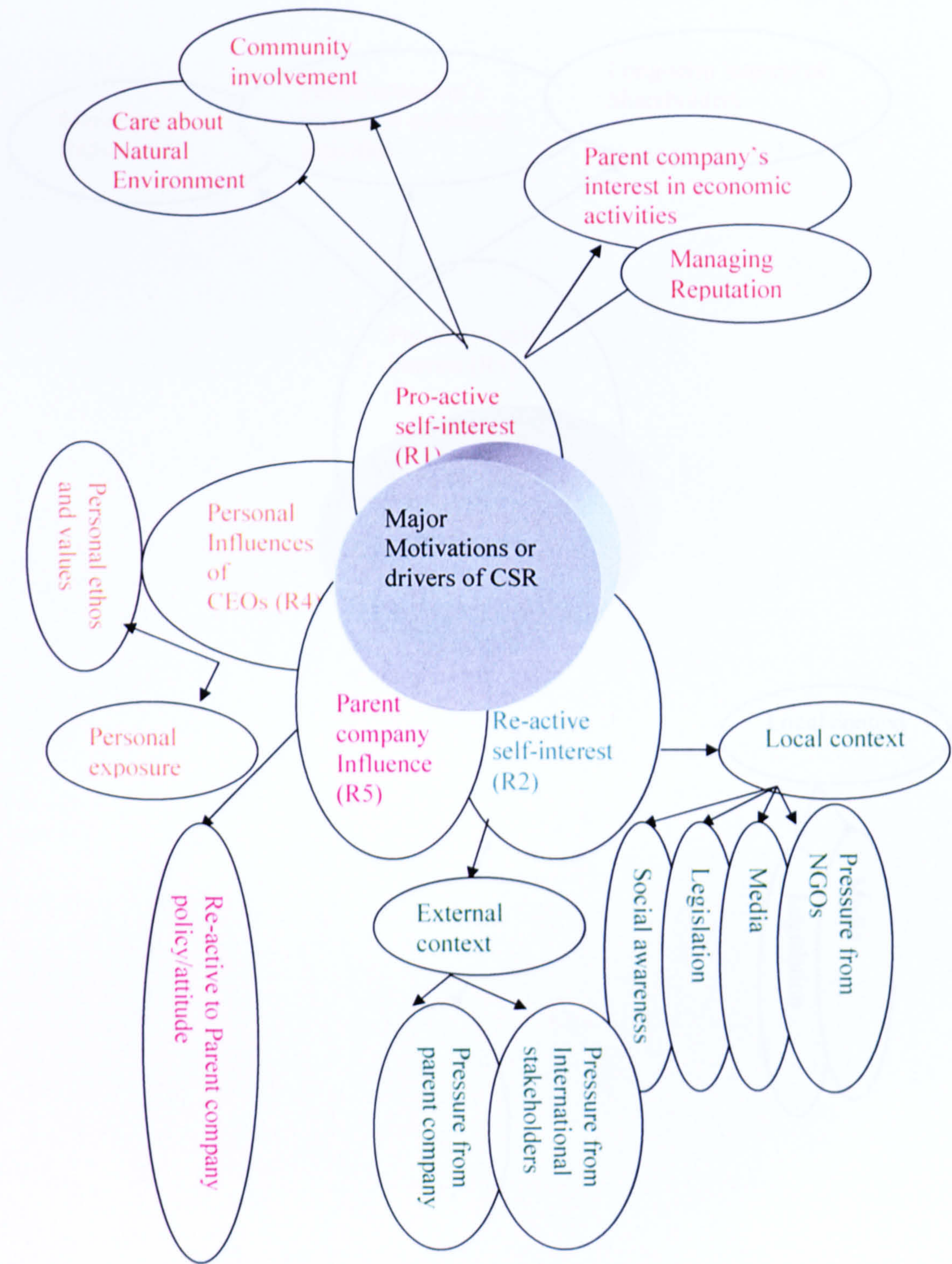
Mental map of MM-5 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



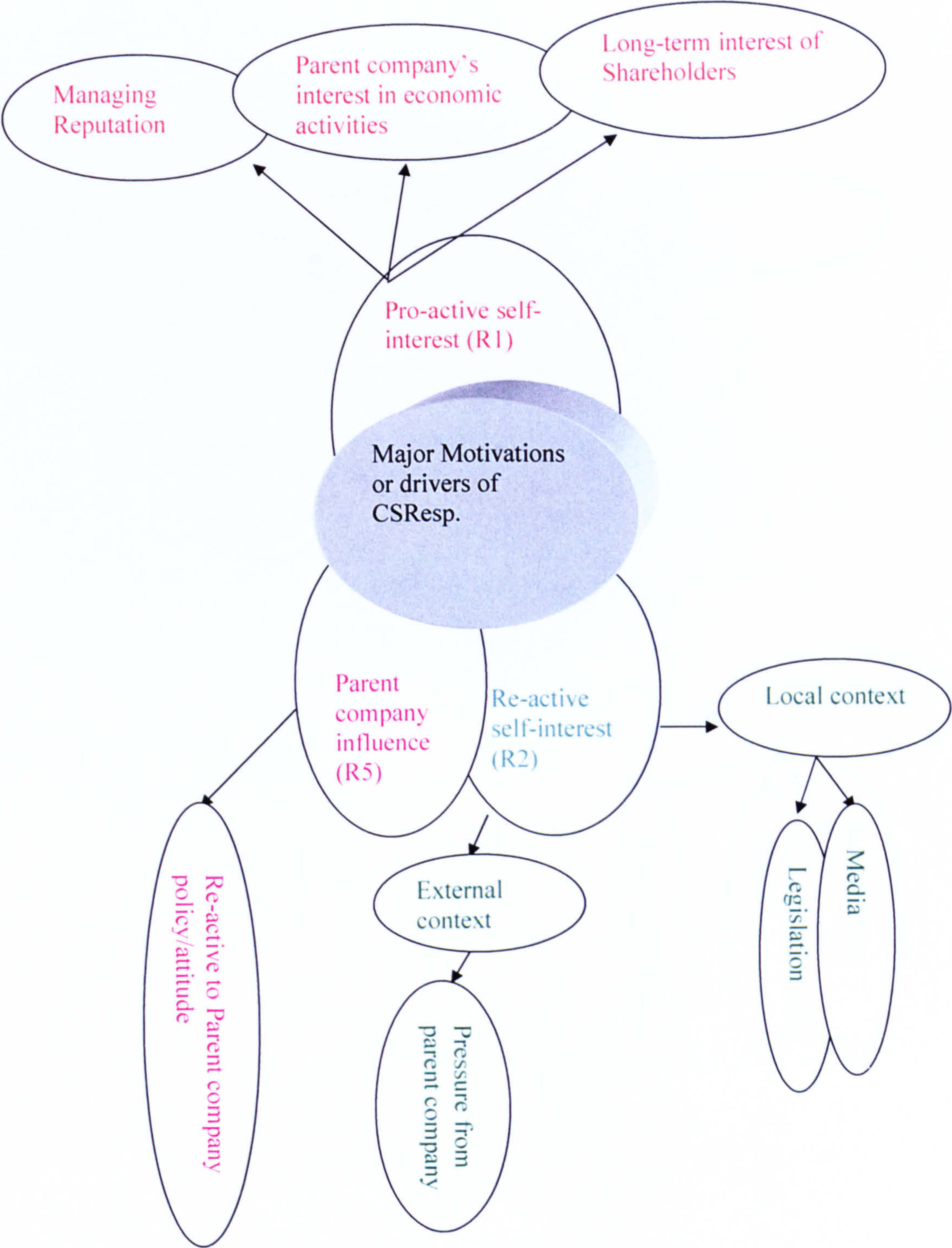
Mental map of MM-6 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



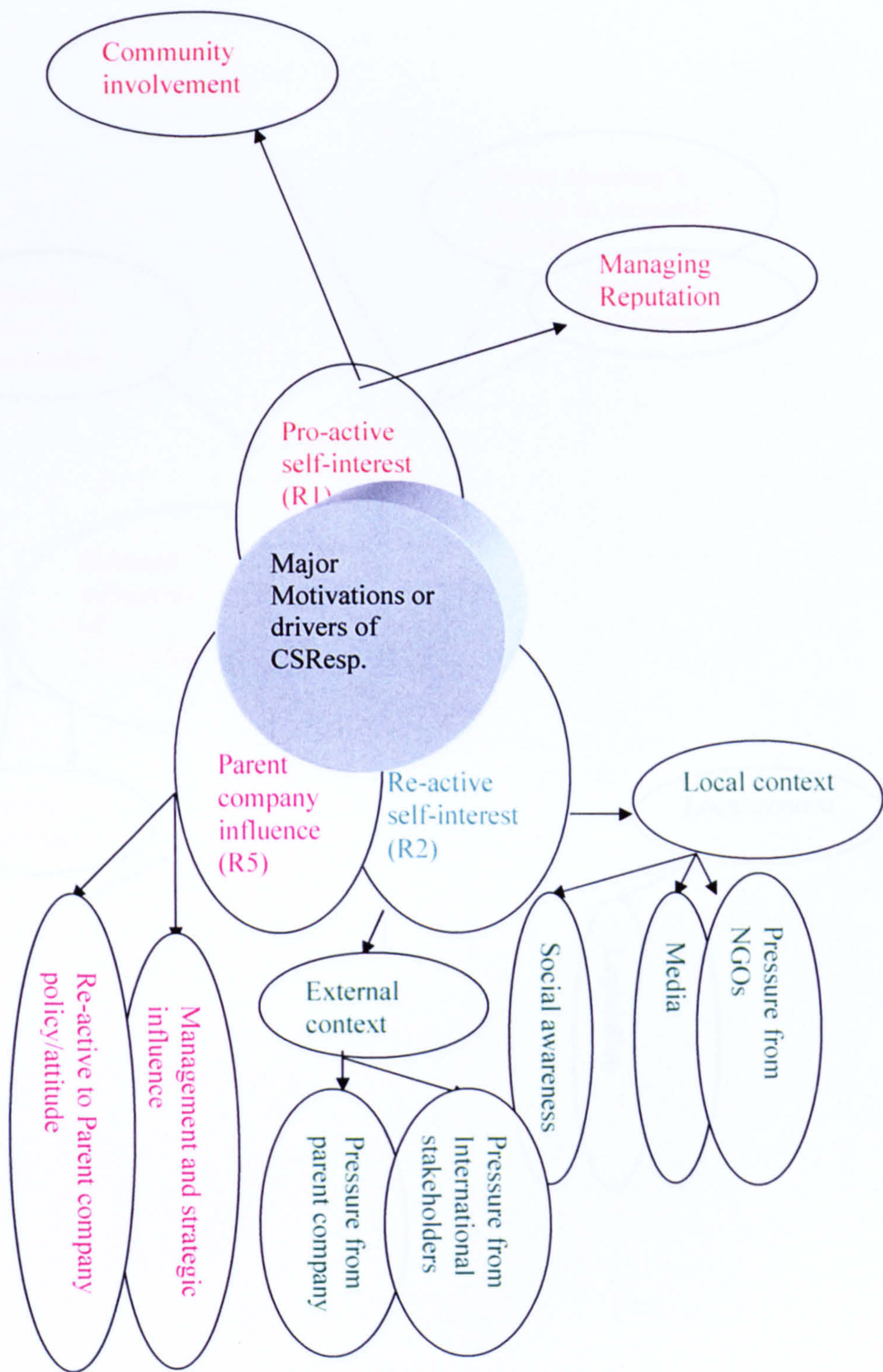
Mental map of MM-7 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



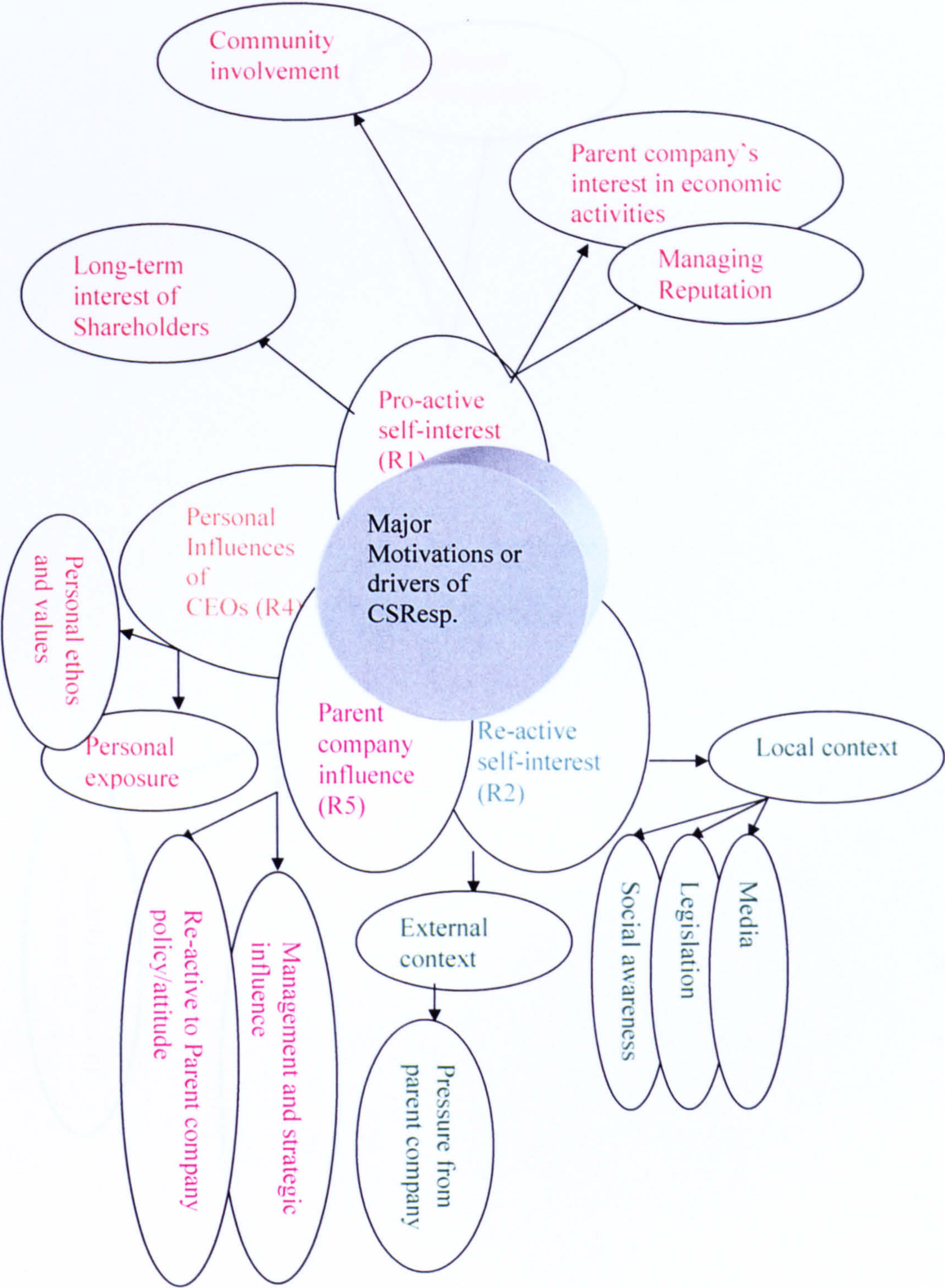
Mental map of MM-9 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



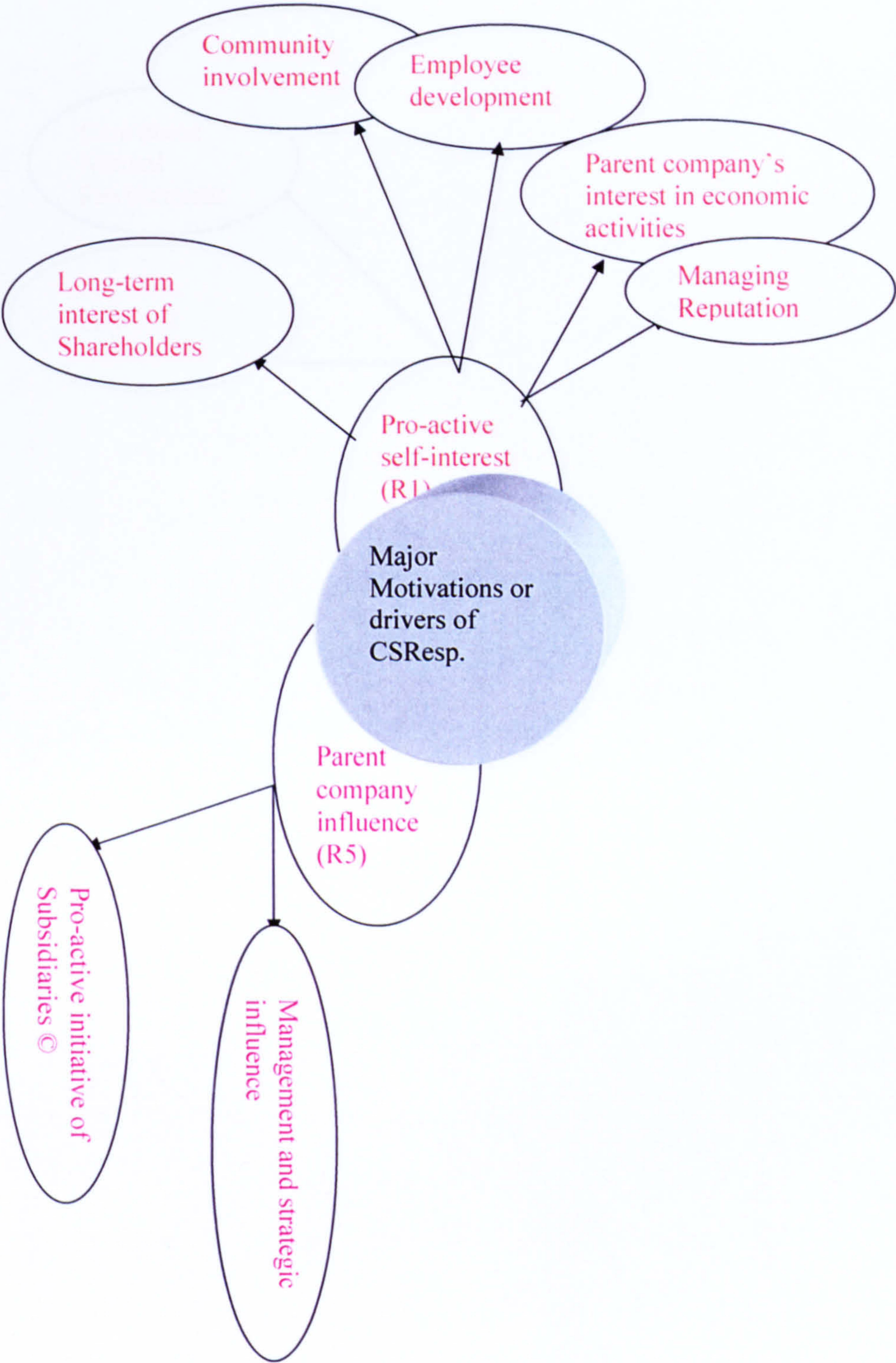
Mental map of MM-11 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



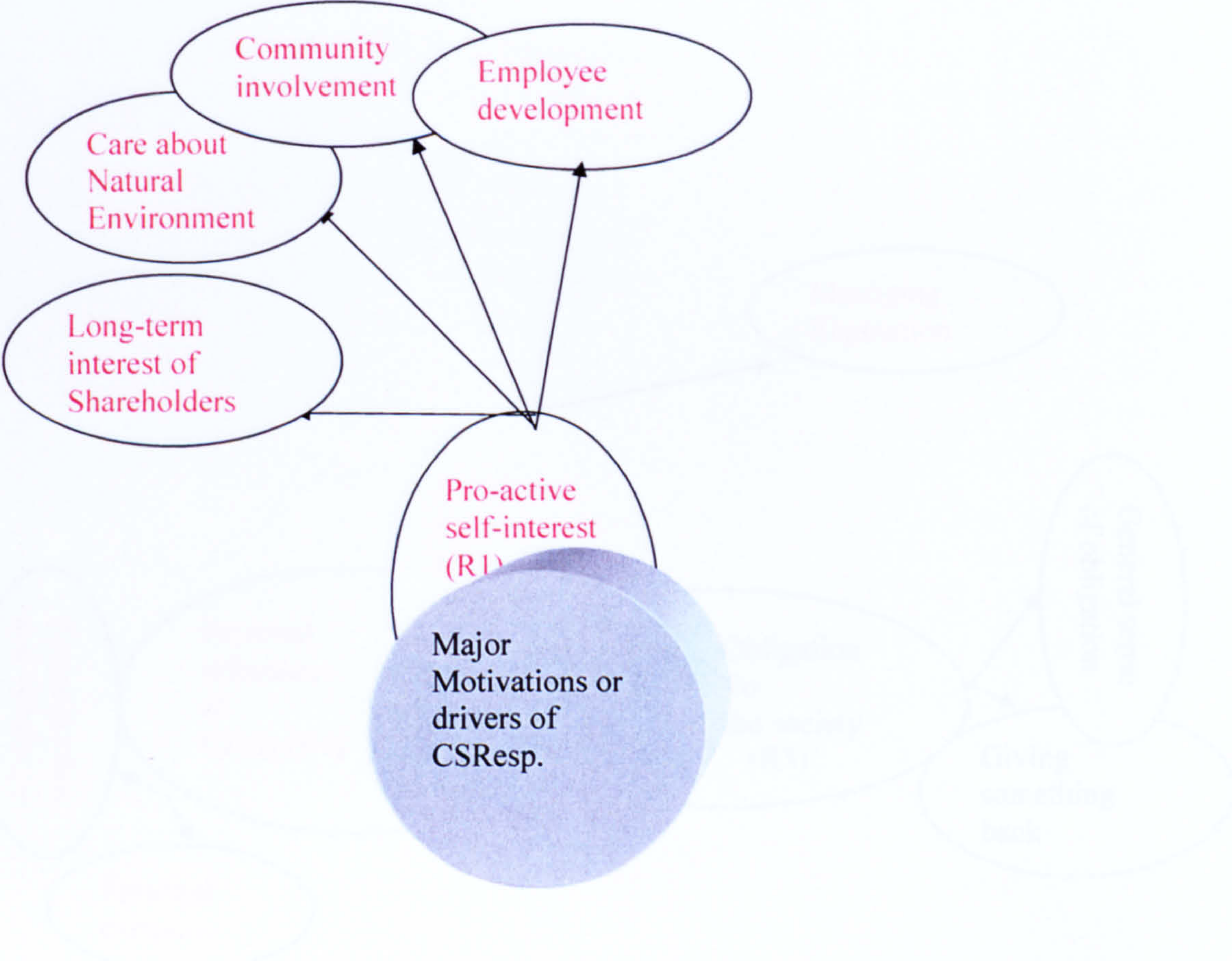
Mental map of MM-12 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



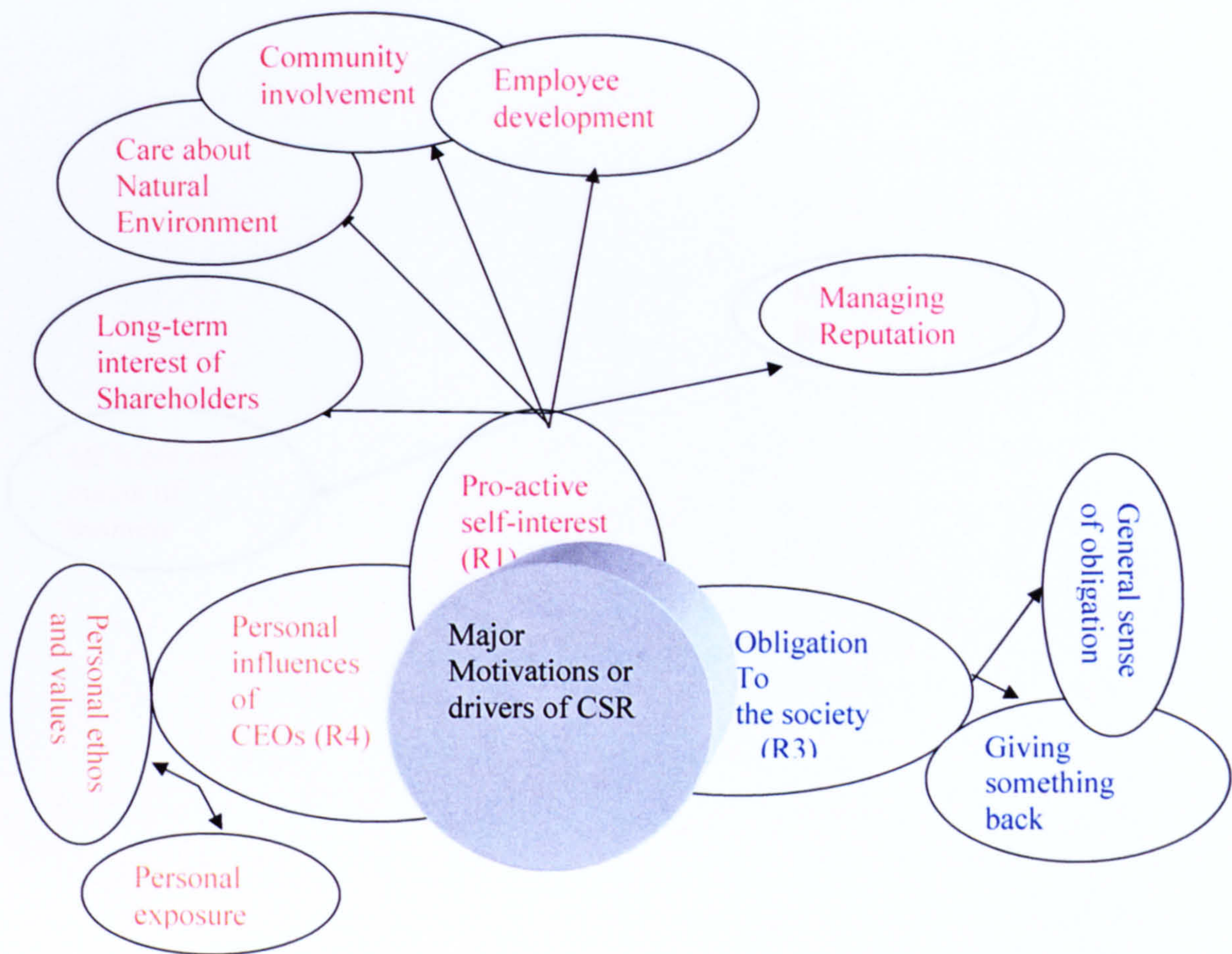
Mental map of MM-13 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



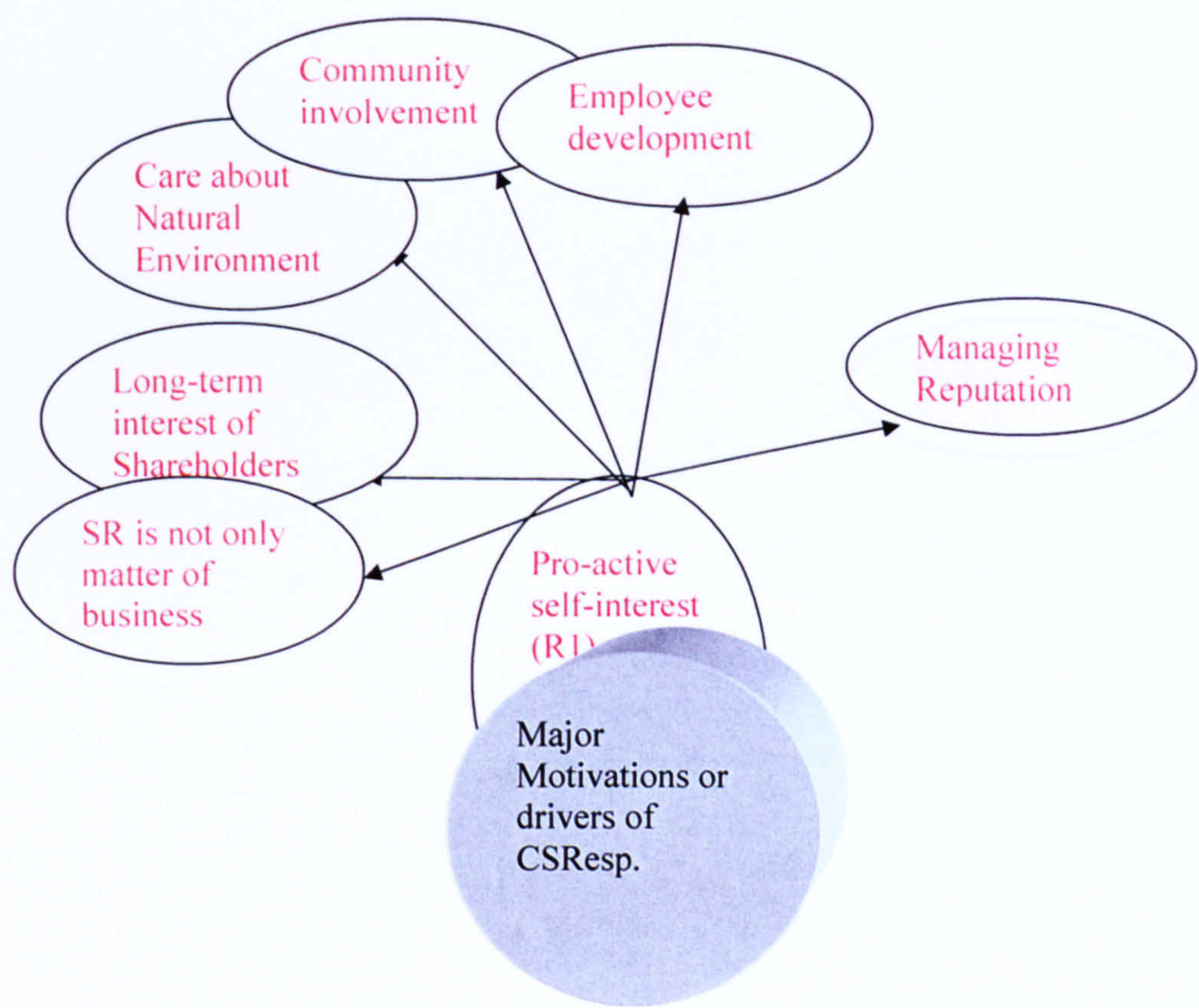
Mental map of MD-14 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



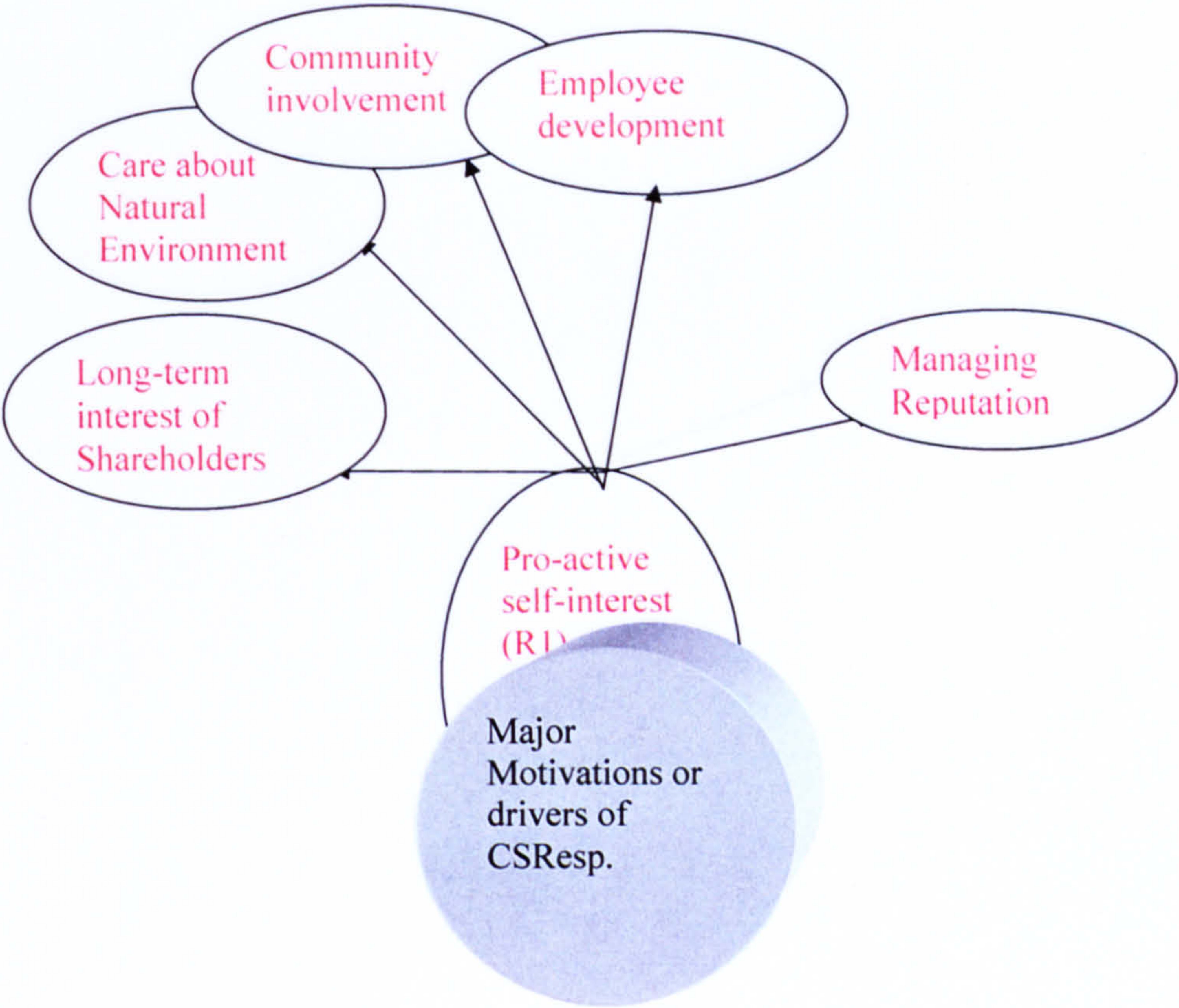
Mental map of MD-15 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



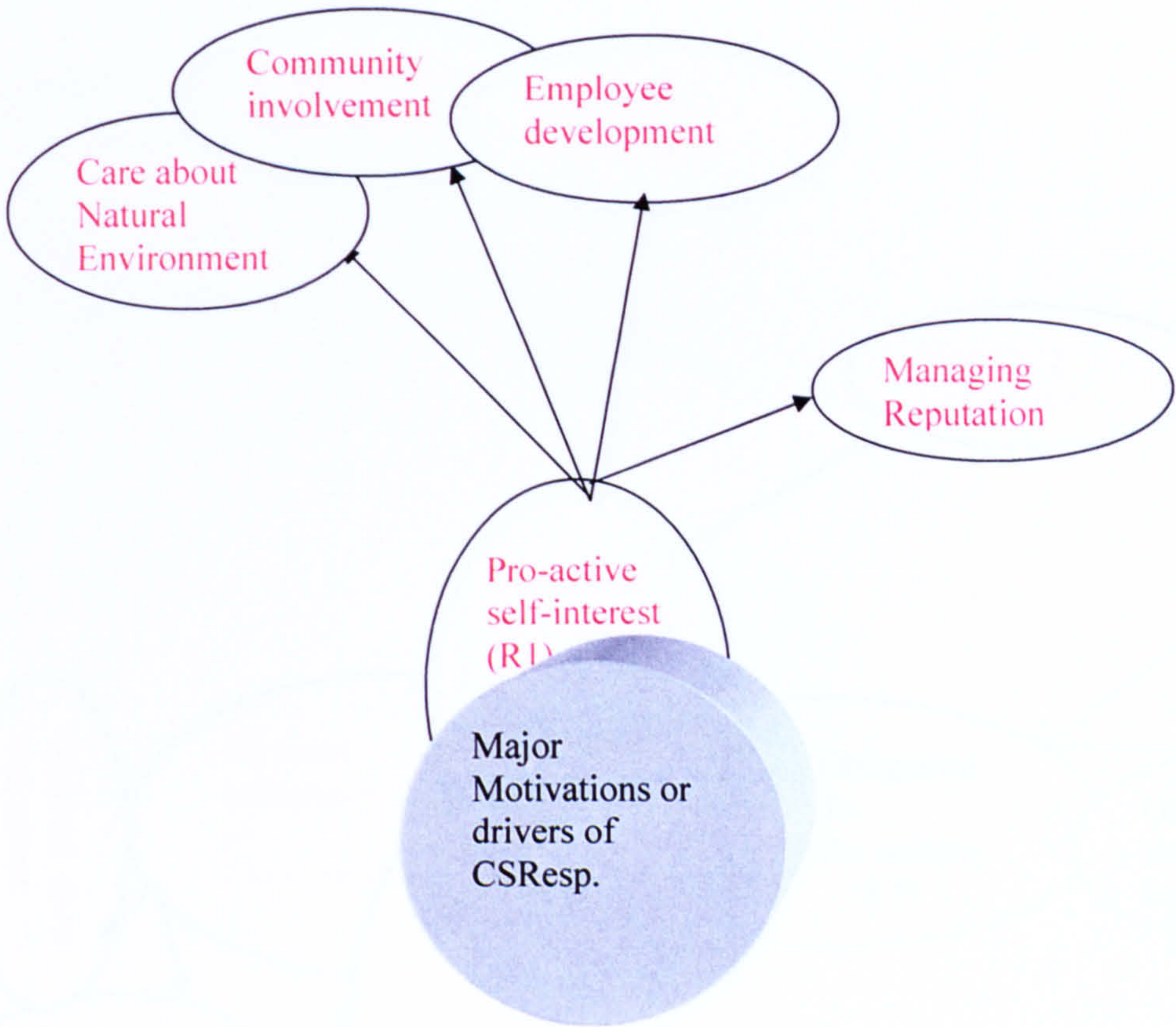
Mental map of MD-16 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



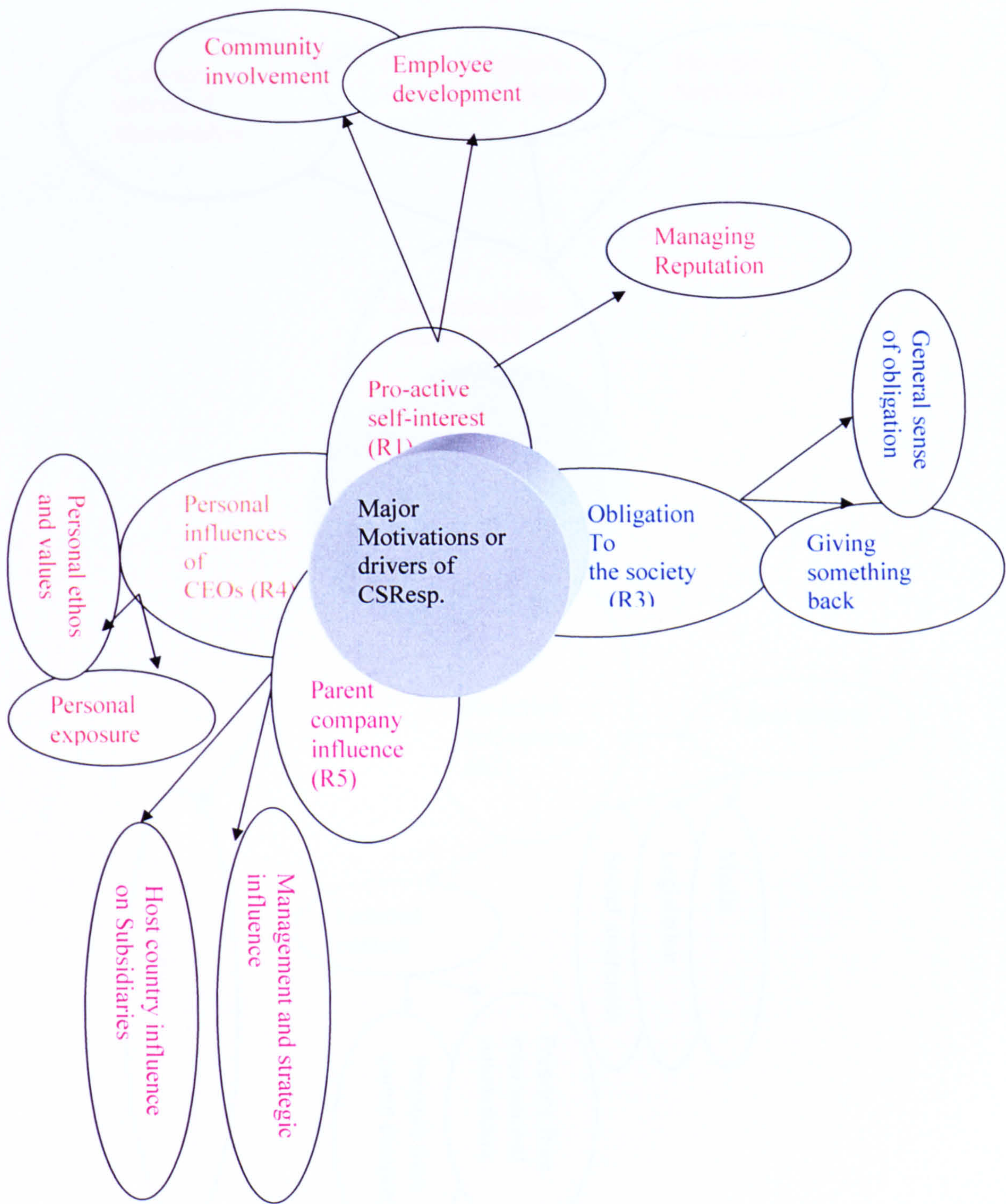
Mental map of MD-17 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



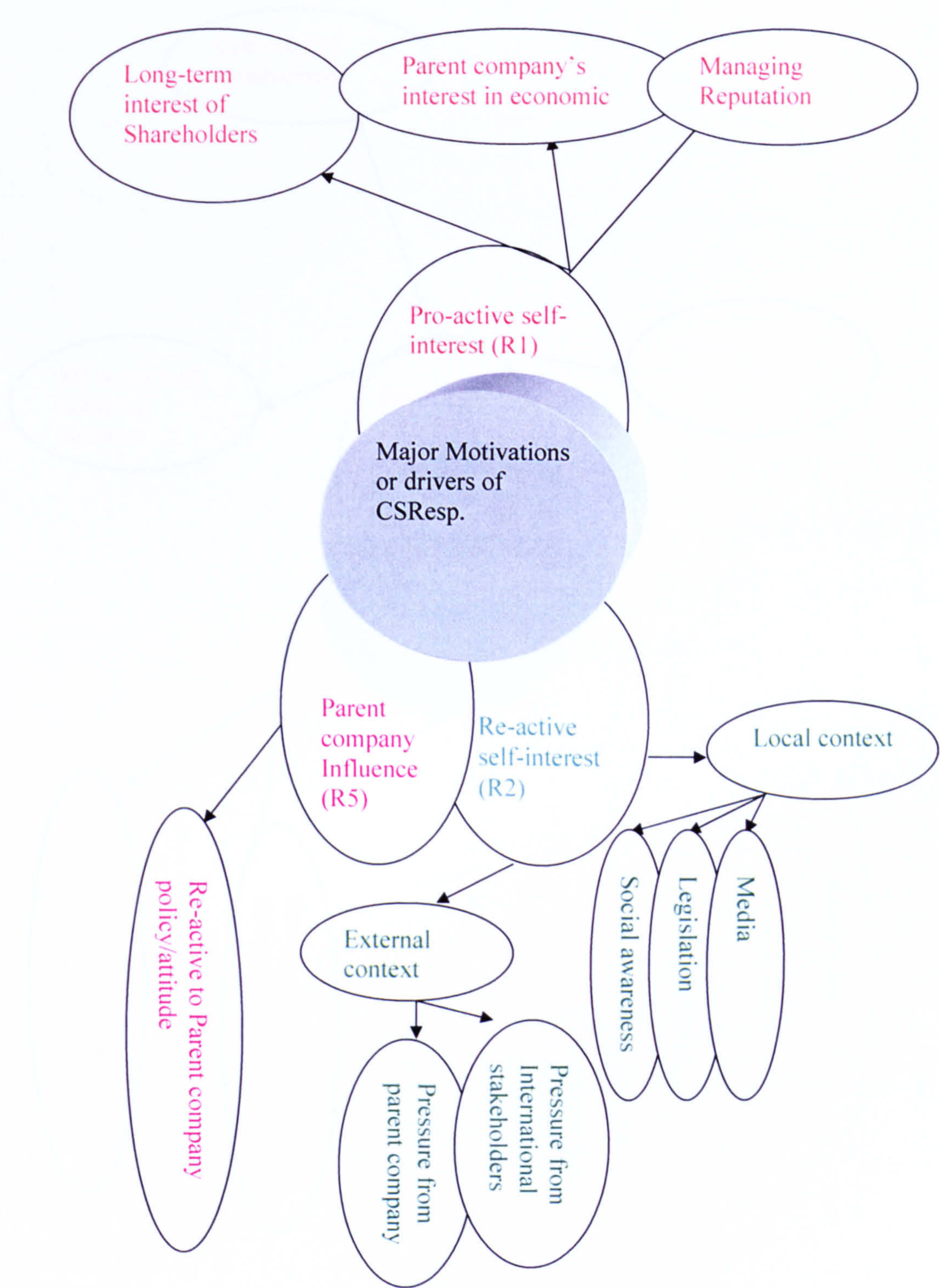
Mental map of MD-18 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



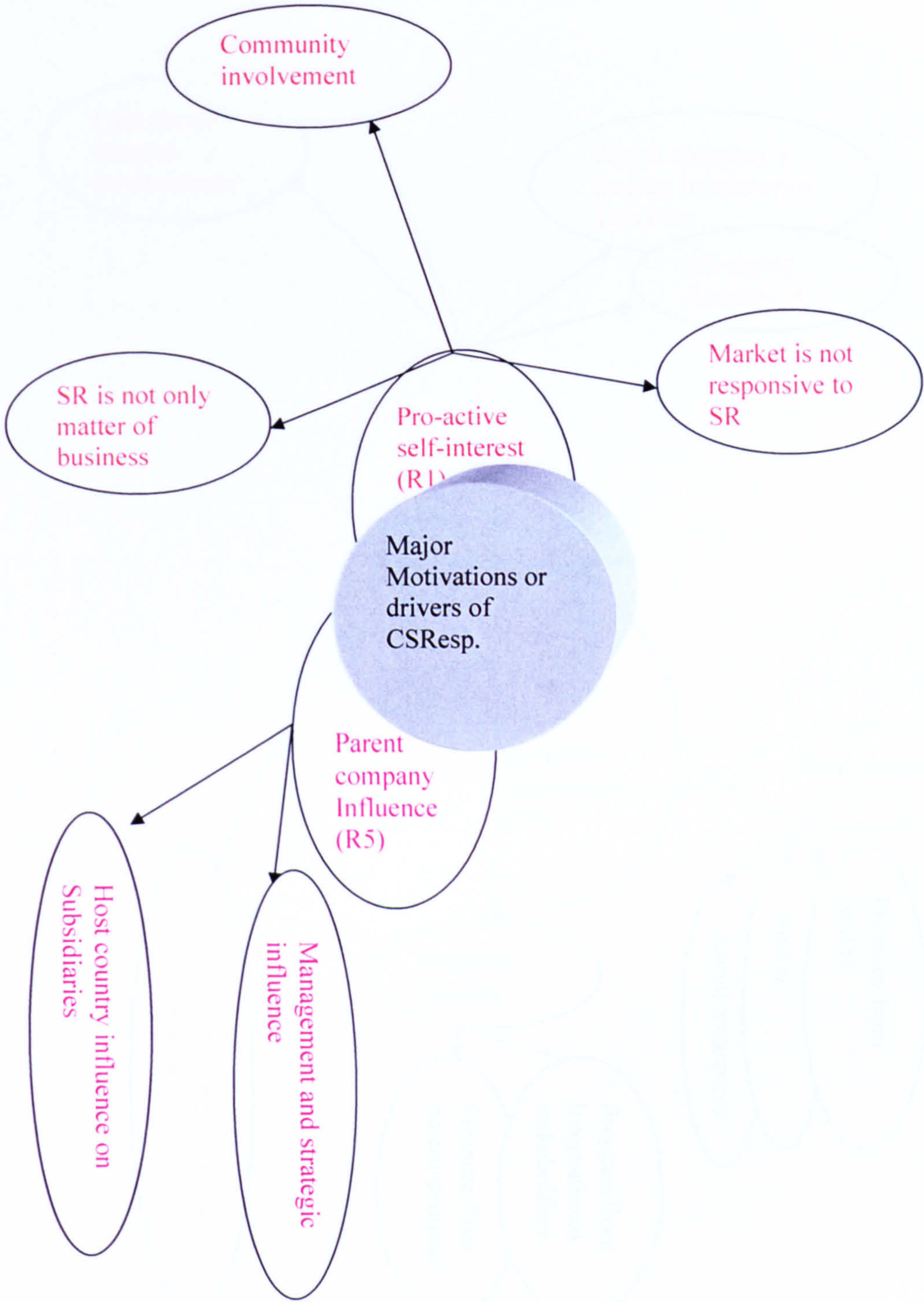
Mental map of CEOM-1 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



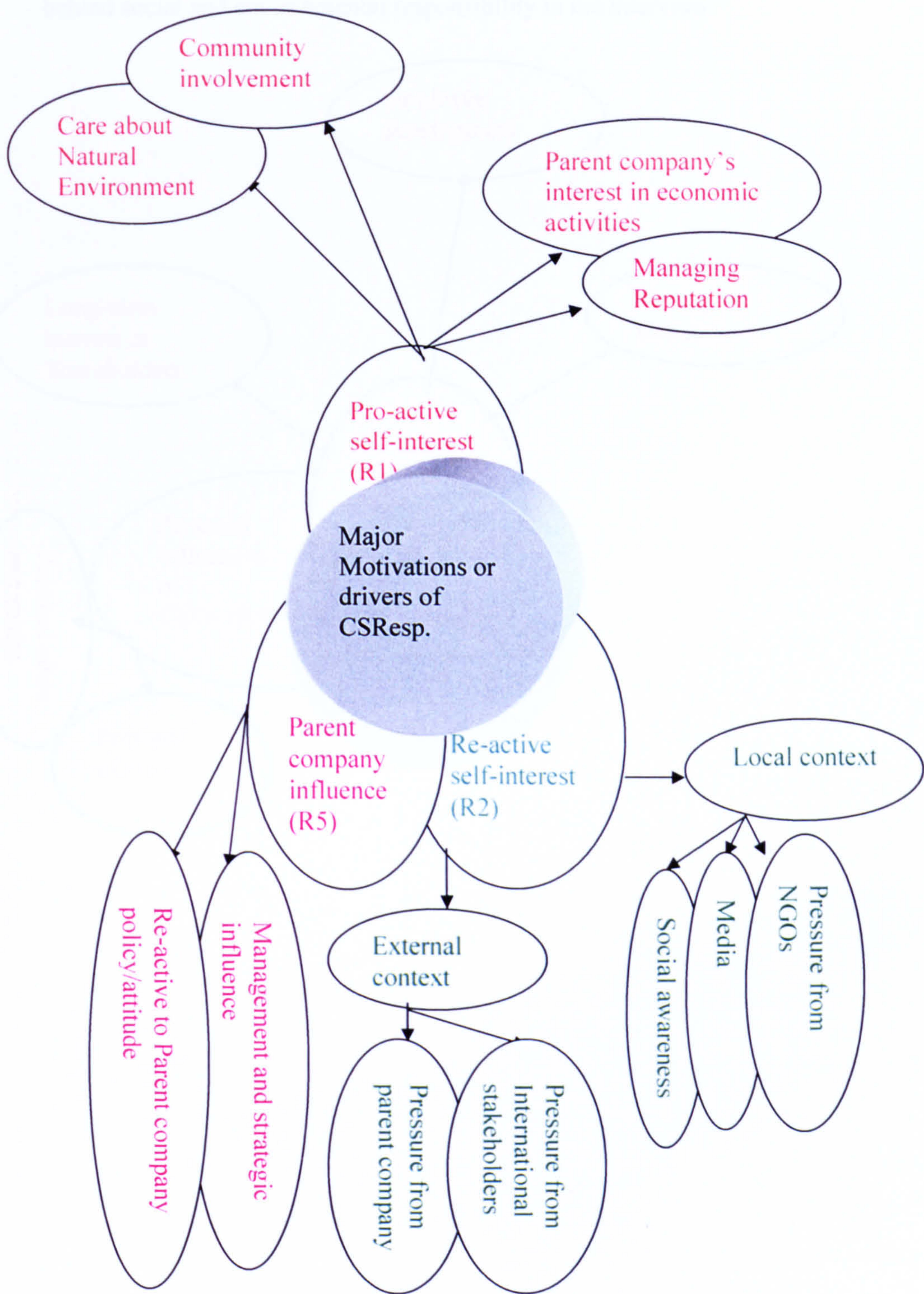
Mental map of CEOM-2 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



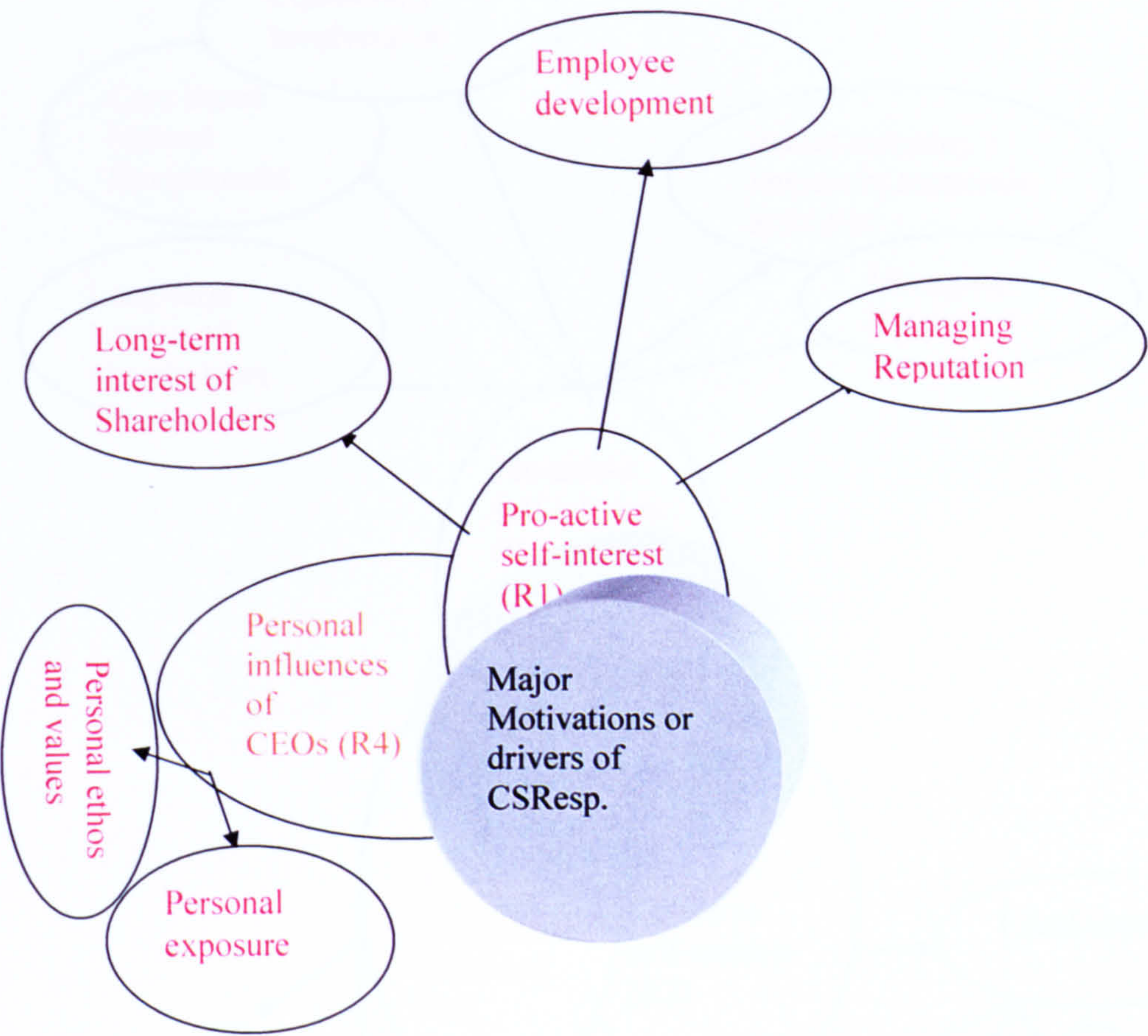
Mental map of CEOM-3 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



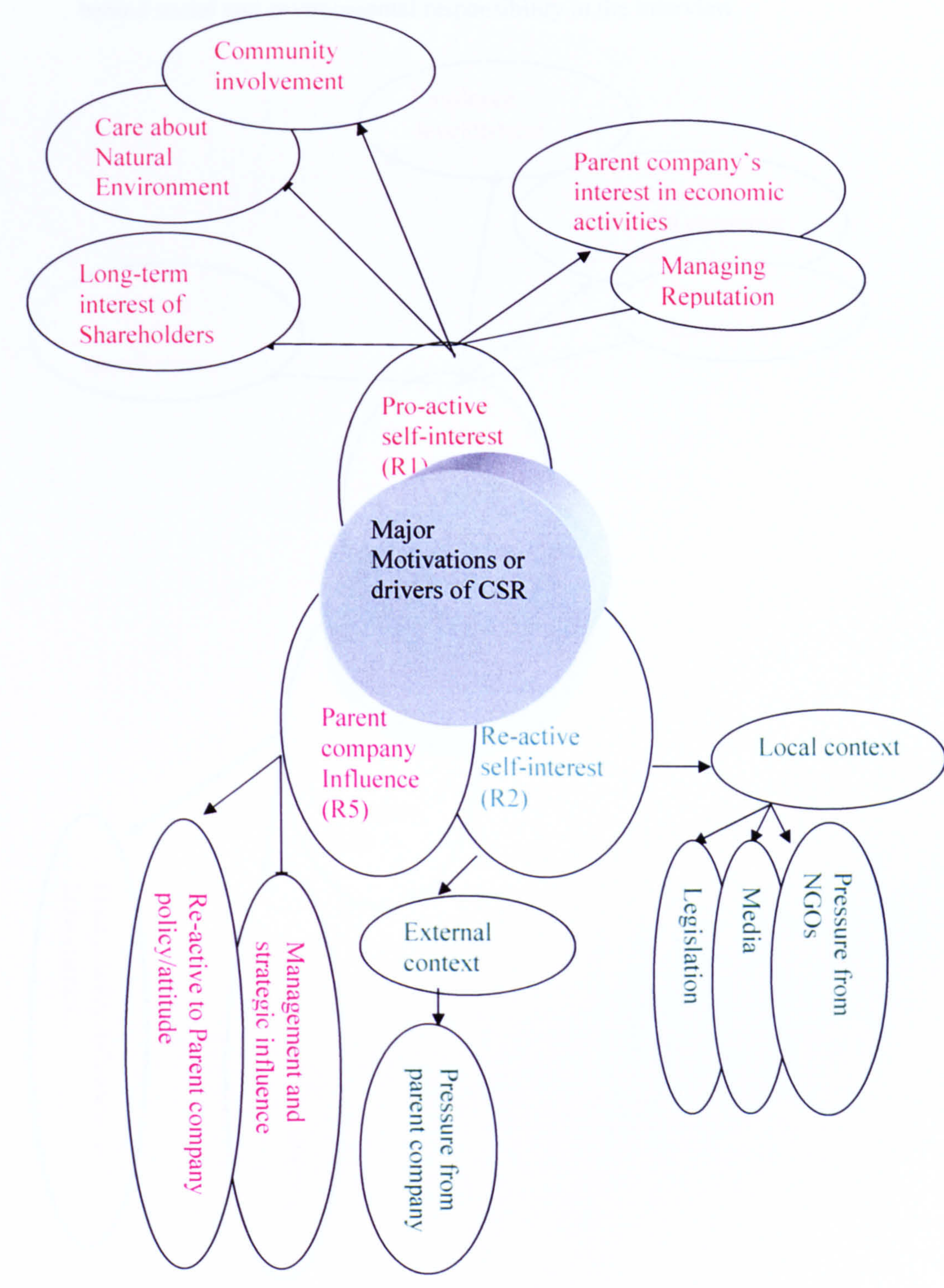
Mental map of CEOM-4 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



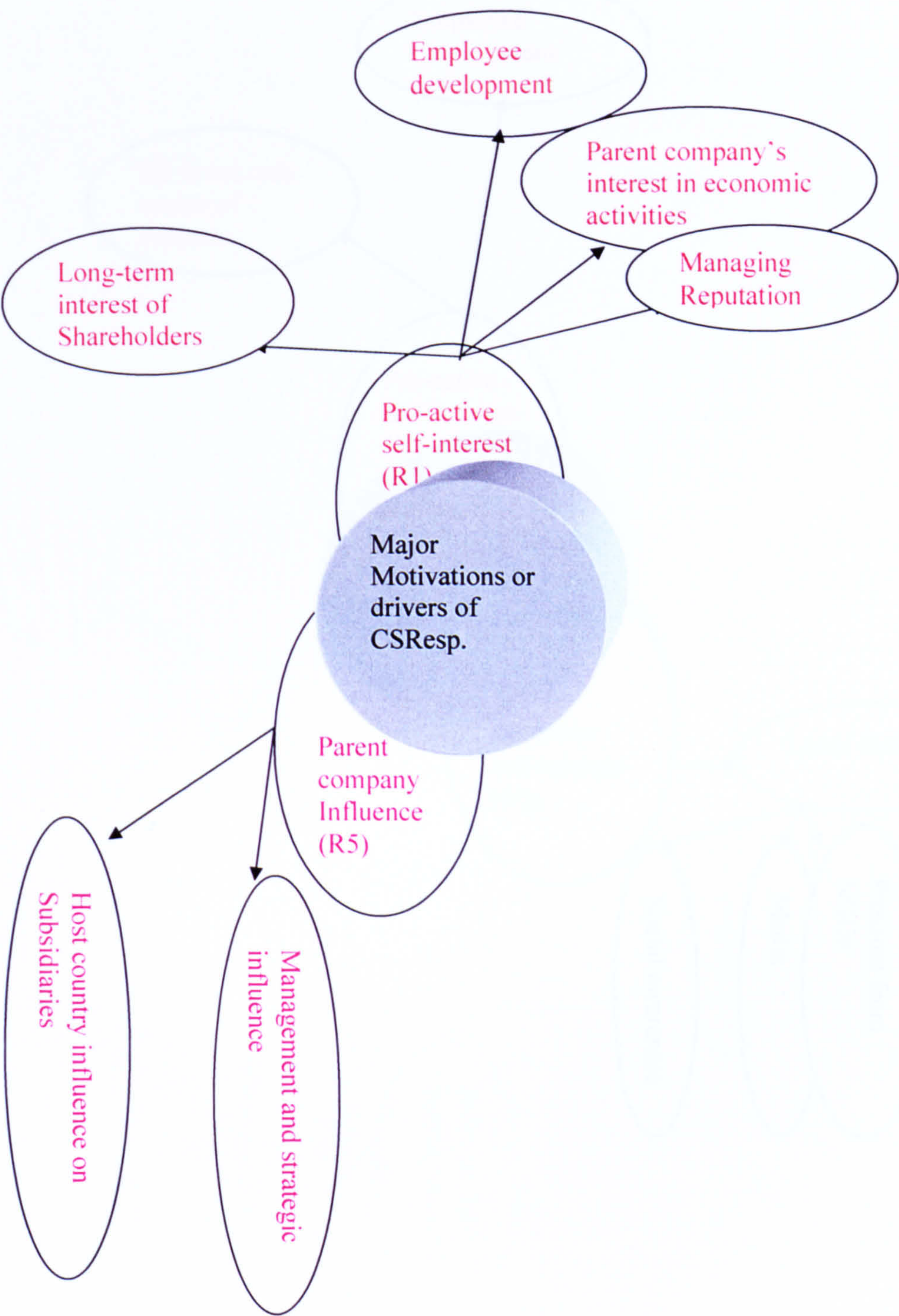
Mental map of CEOM-5 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



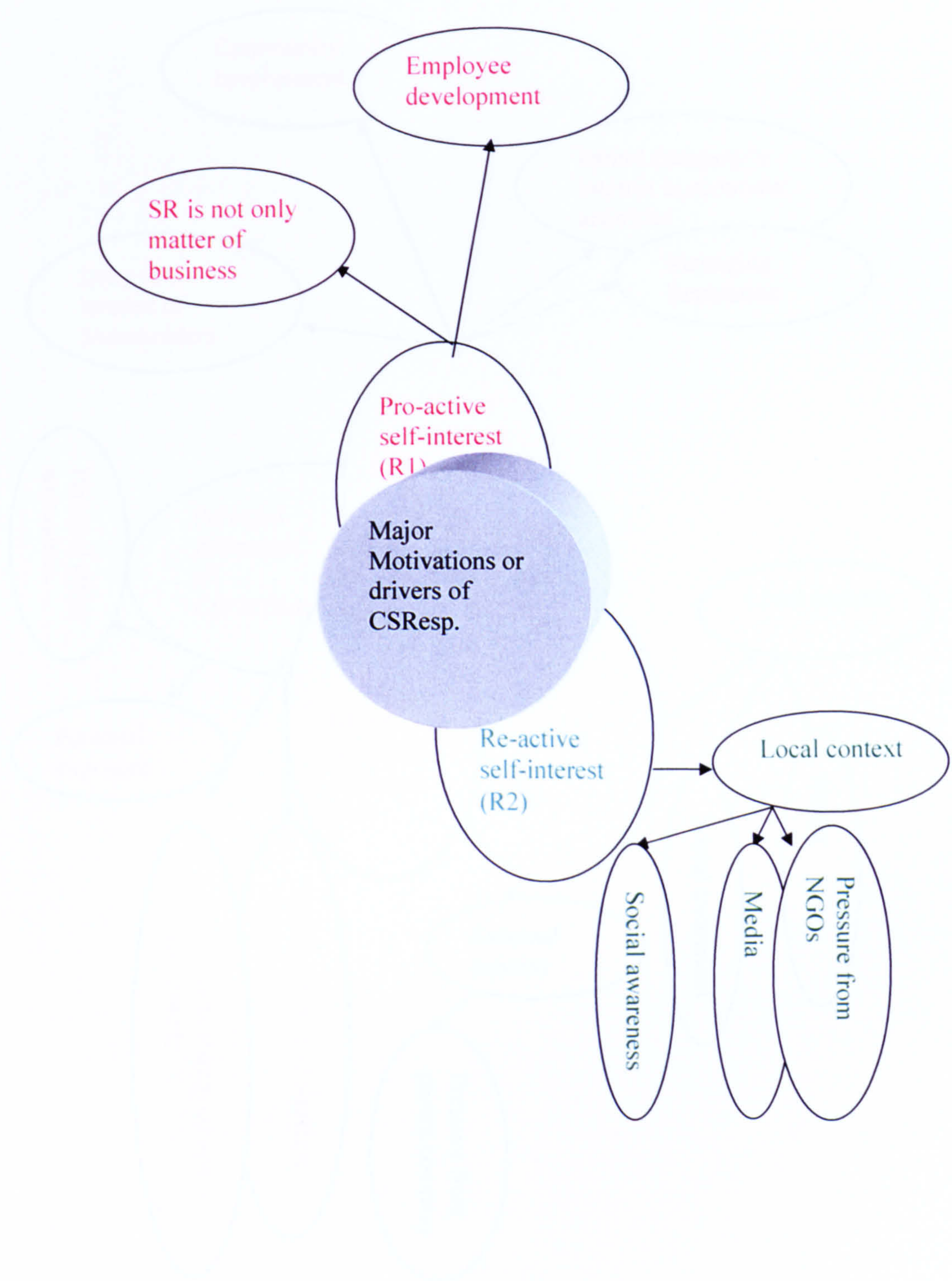
Mental map of CEOM-7 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



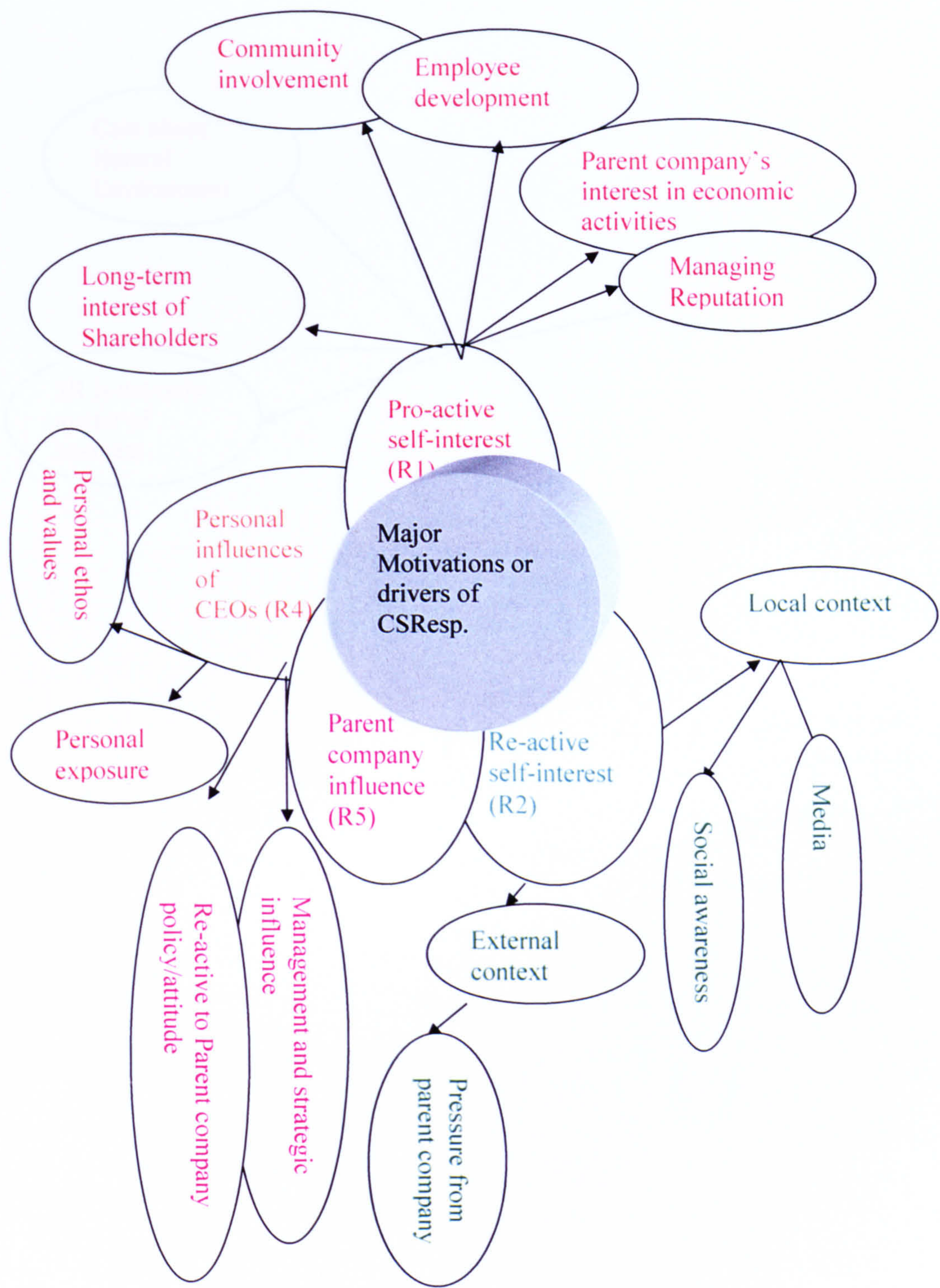
Mental map of CEOM-9 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



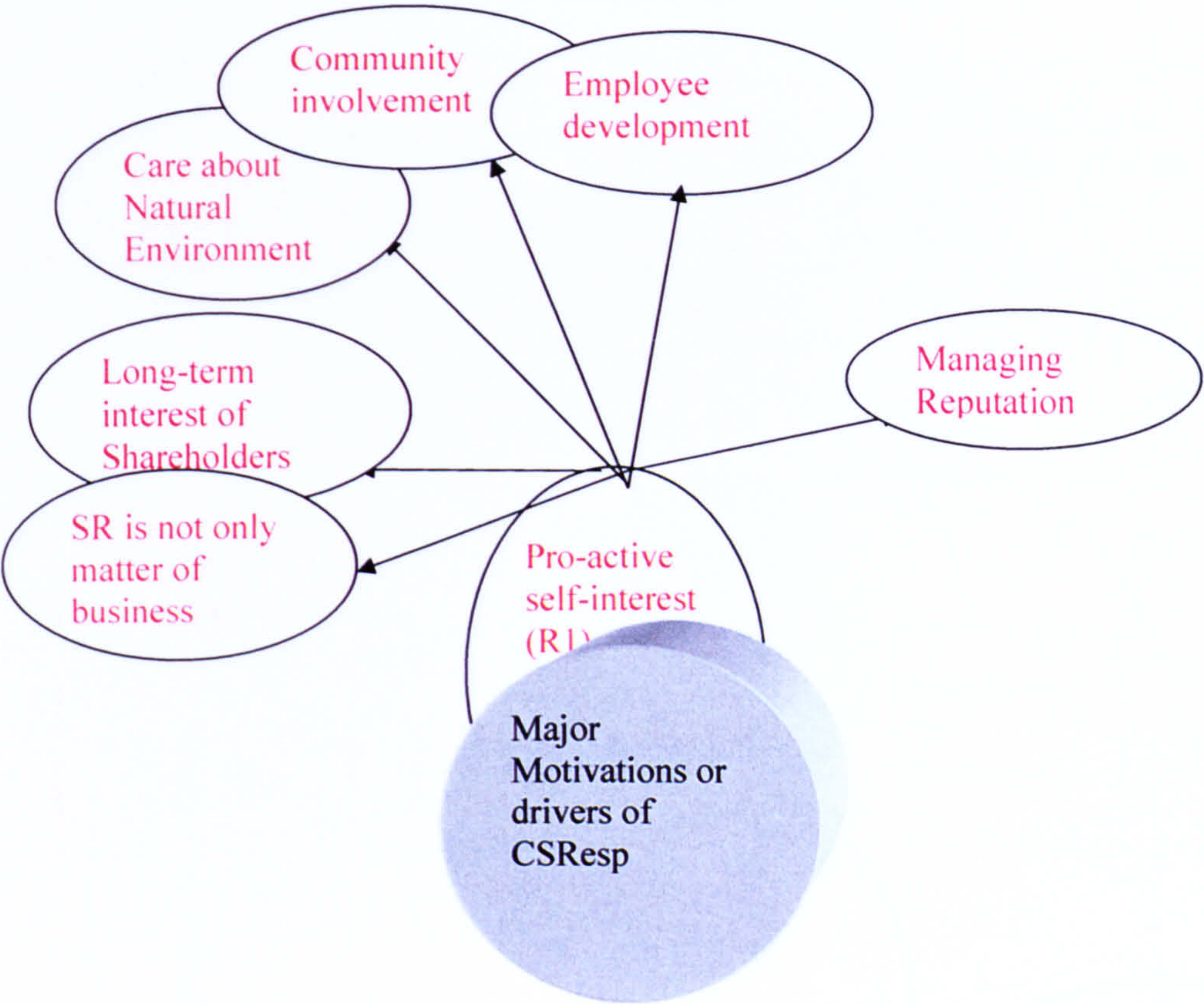
Mental map of CEOD-10 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



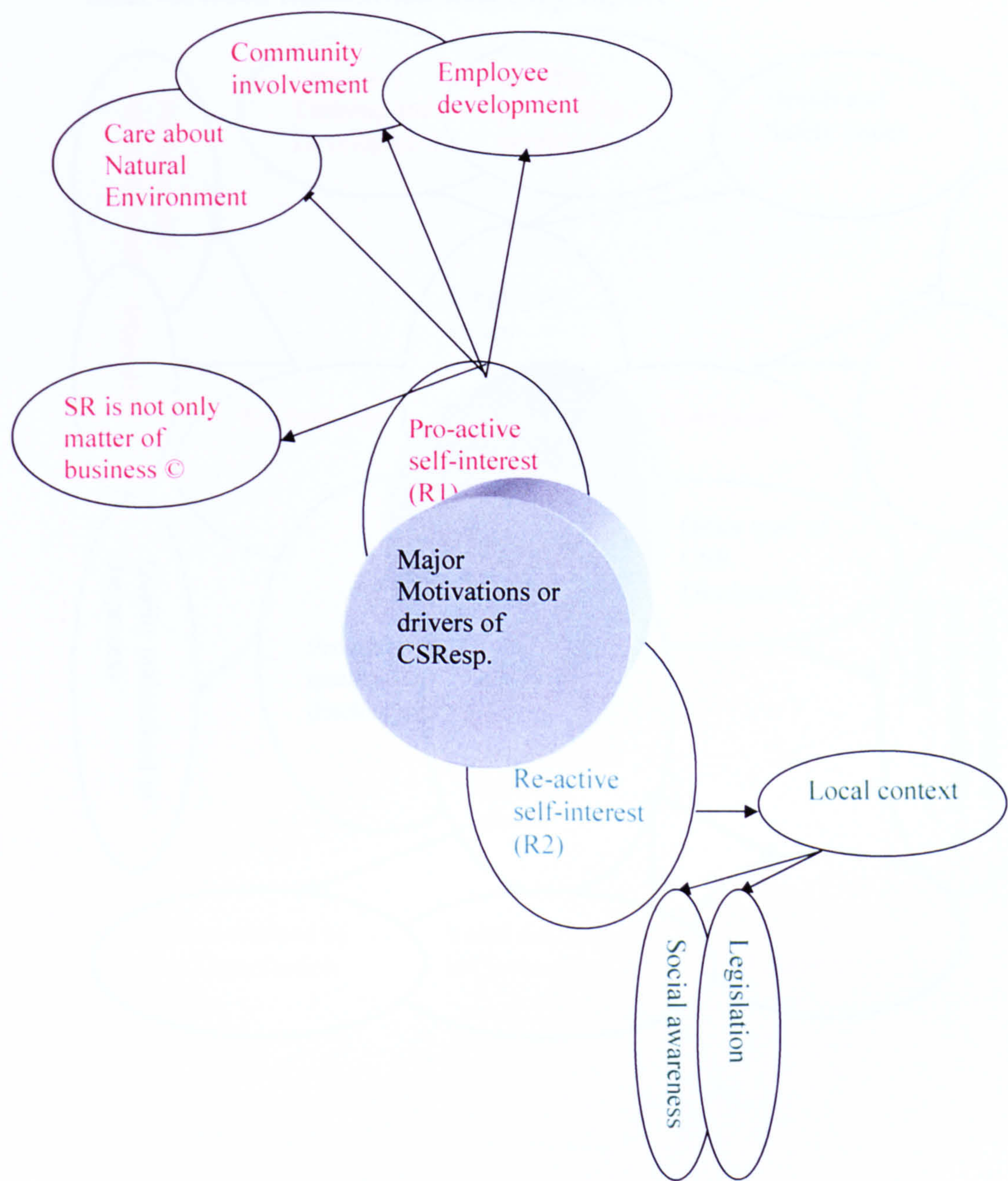
Mental map of SM-1 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



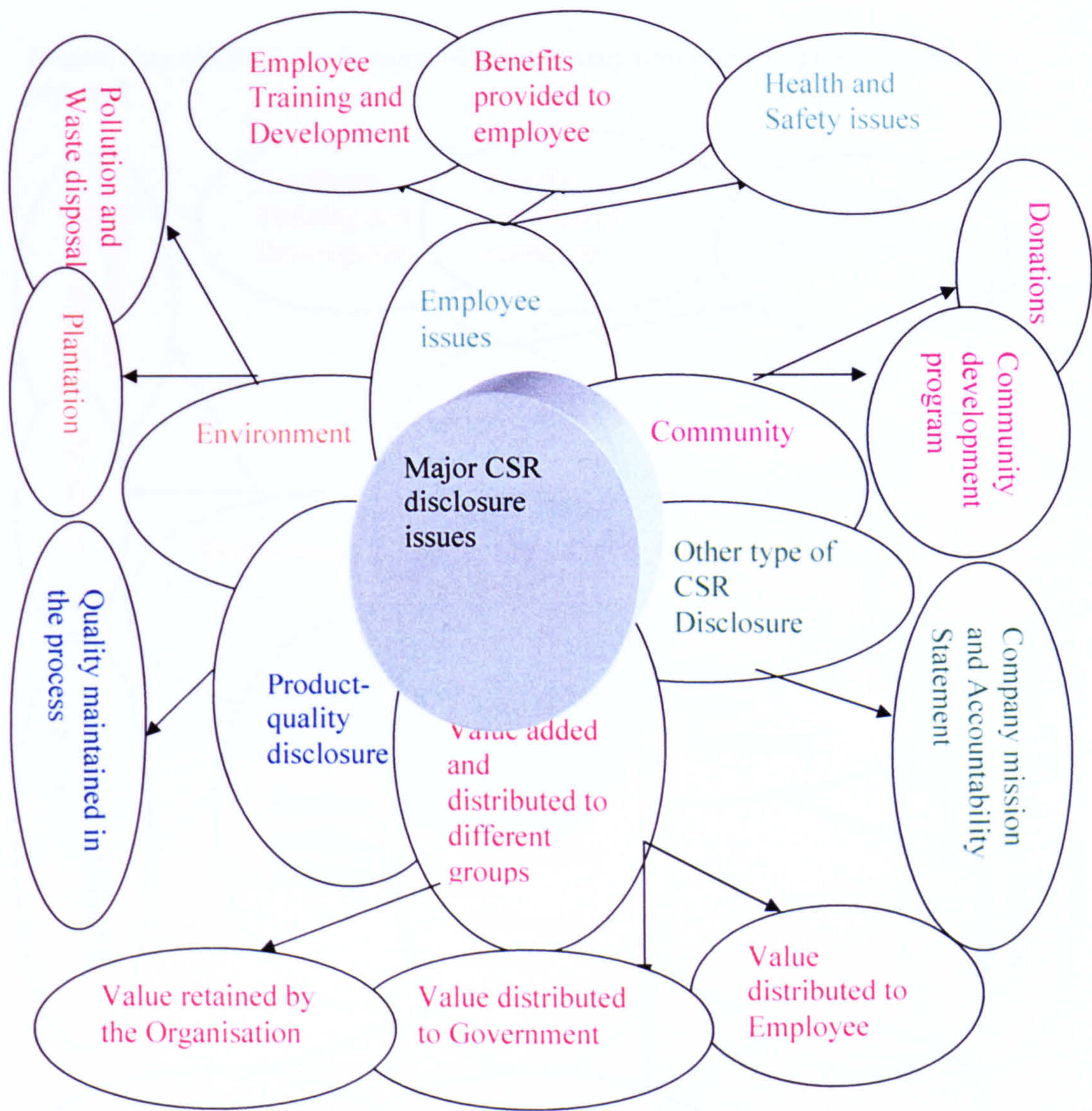
Mental map of SD-3 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview



Mental map of SD-4 (code name of interviewee) who identified motivations behind social and environmental responsibility in the interview

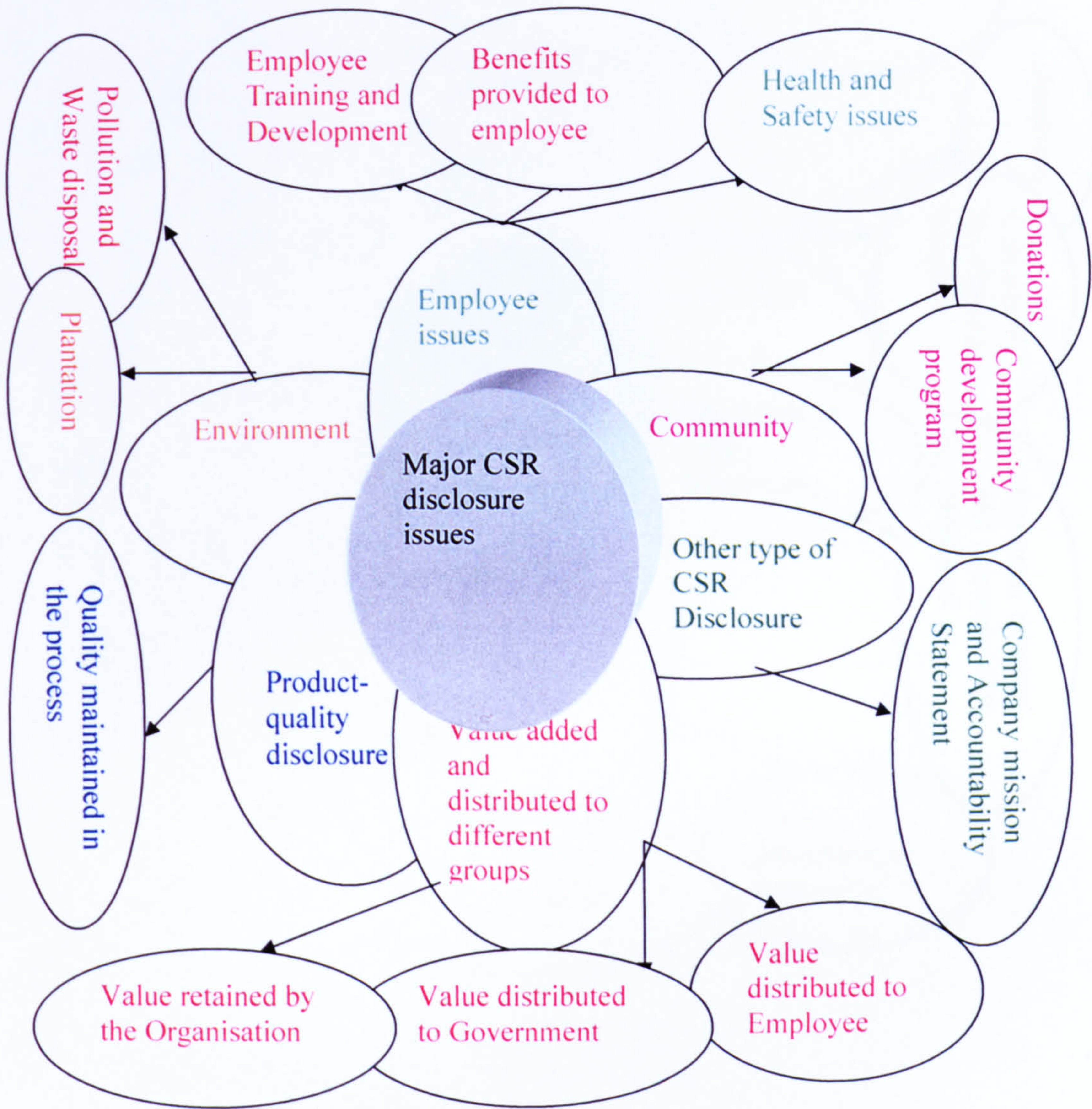


6.5 Network chart showing overall issues of CSR
interviewees mentioned that they report

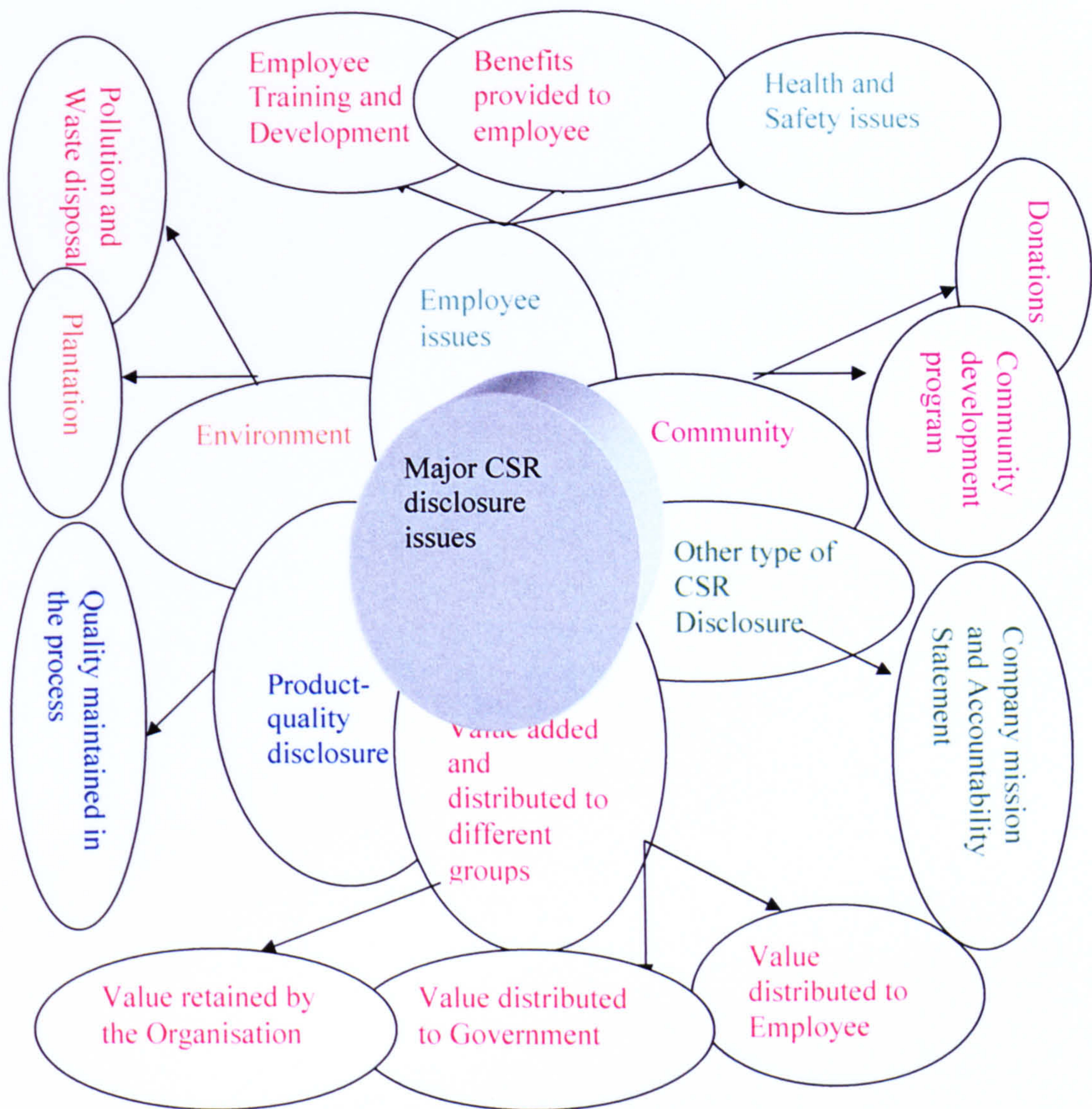


6.6 Network chart showing CSR issues each interviewee mentioned that they report

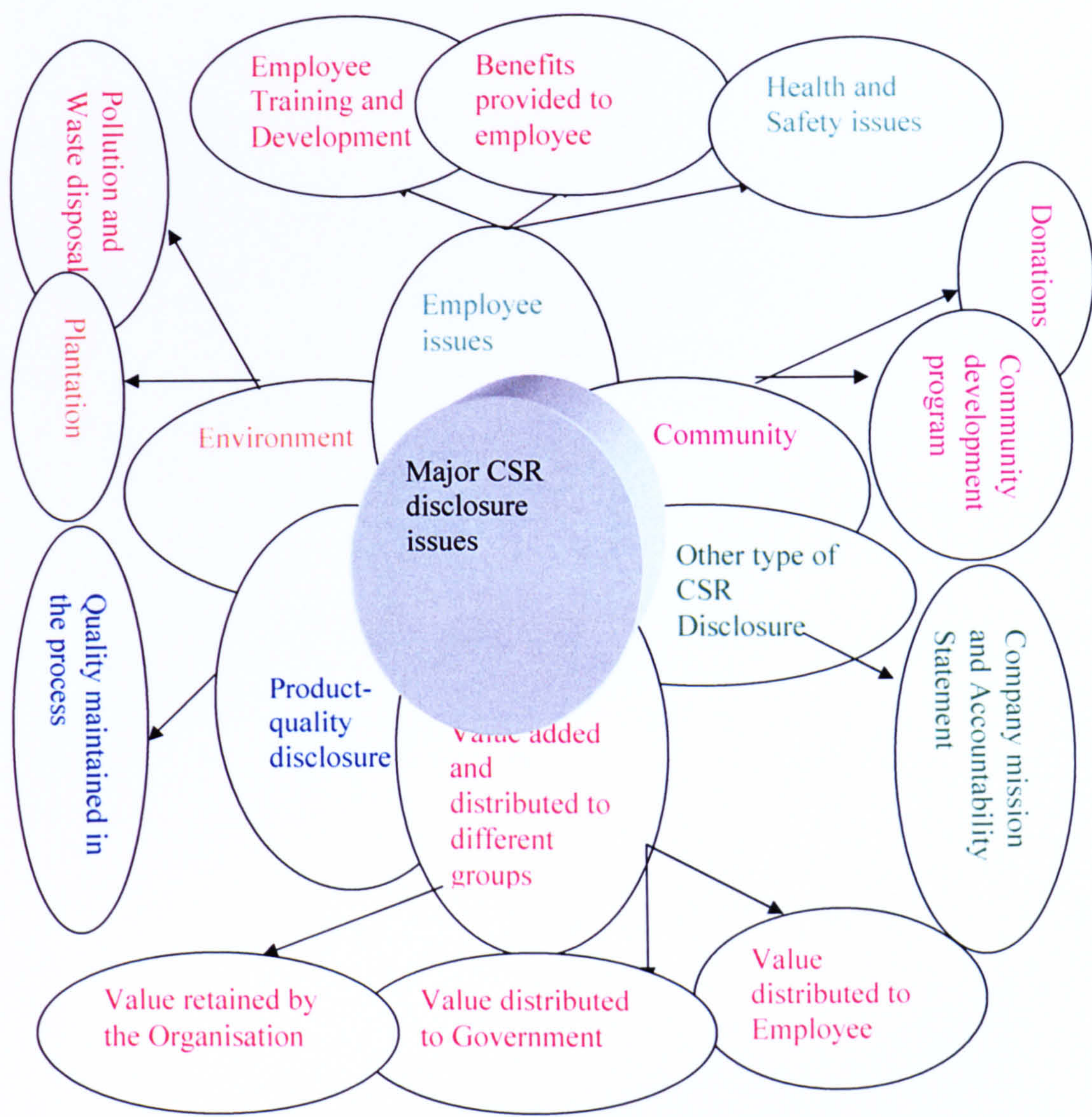
Mental map of DM-1 (code name of interviewee) who identified CSR issues reported



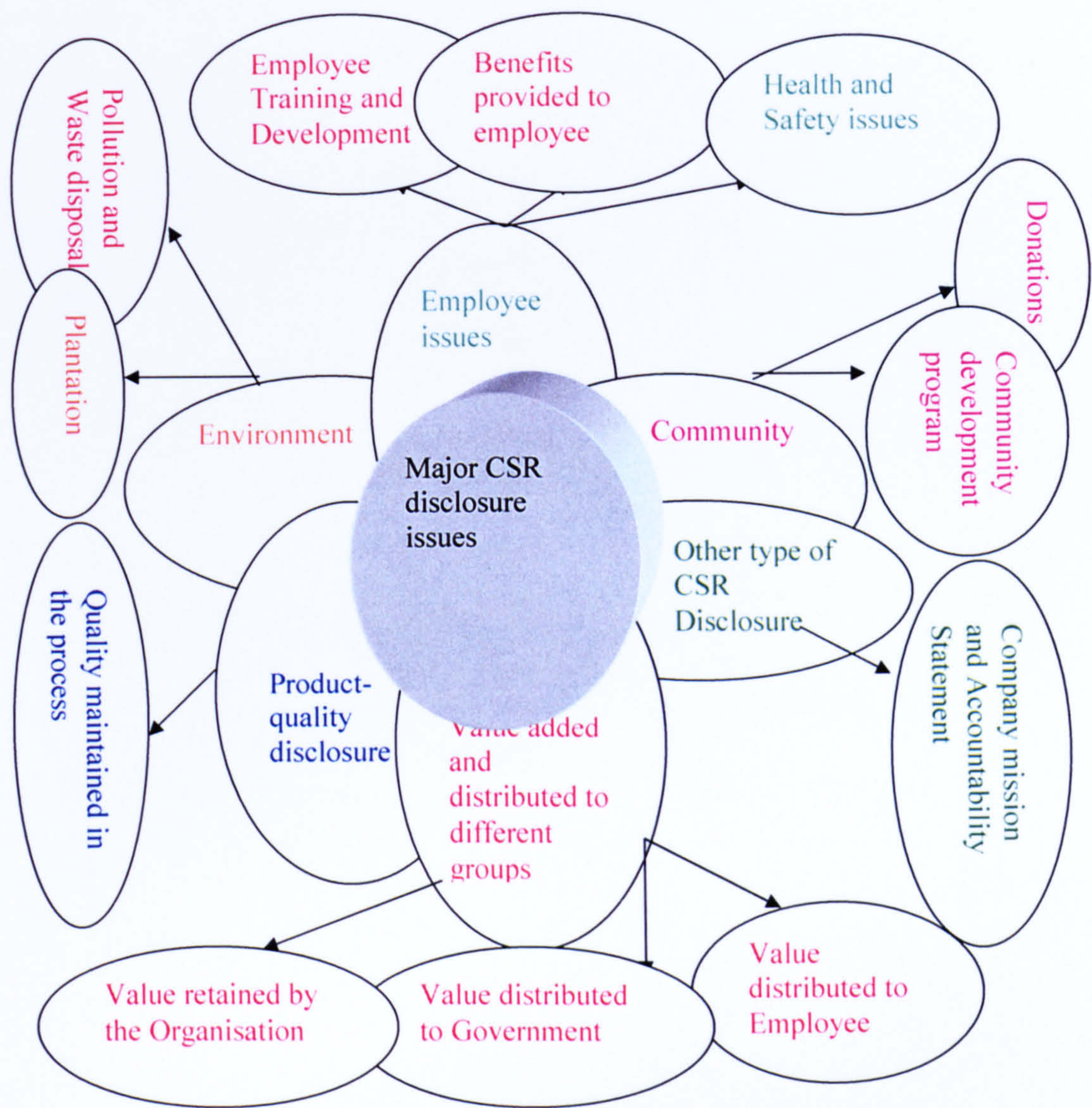
Mental map of DM-2 (code name of interviewee) who identified CSR issues reported



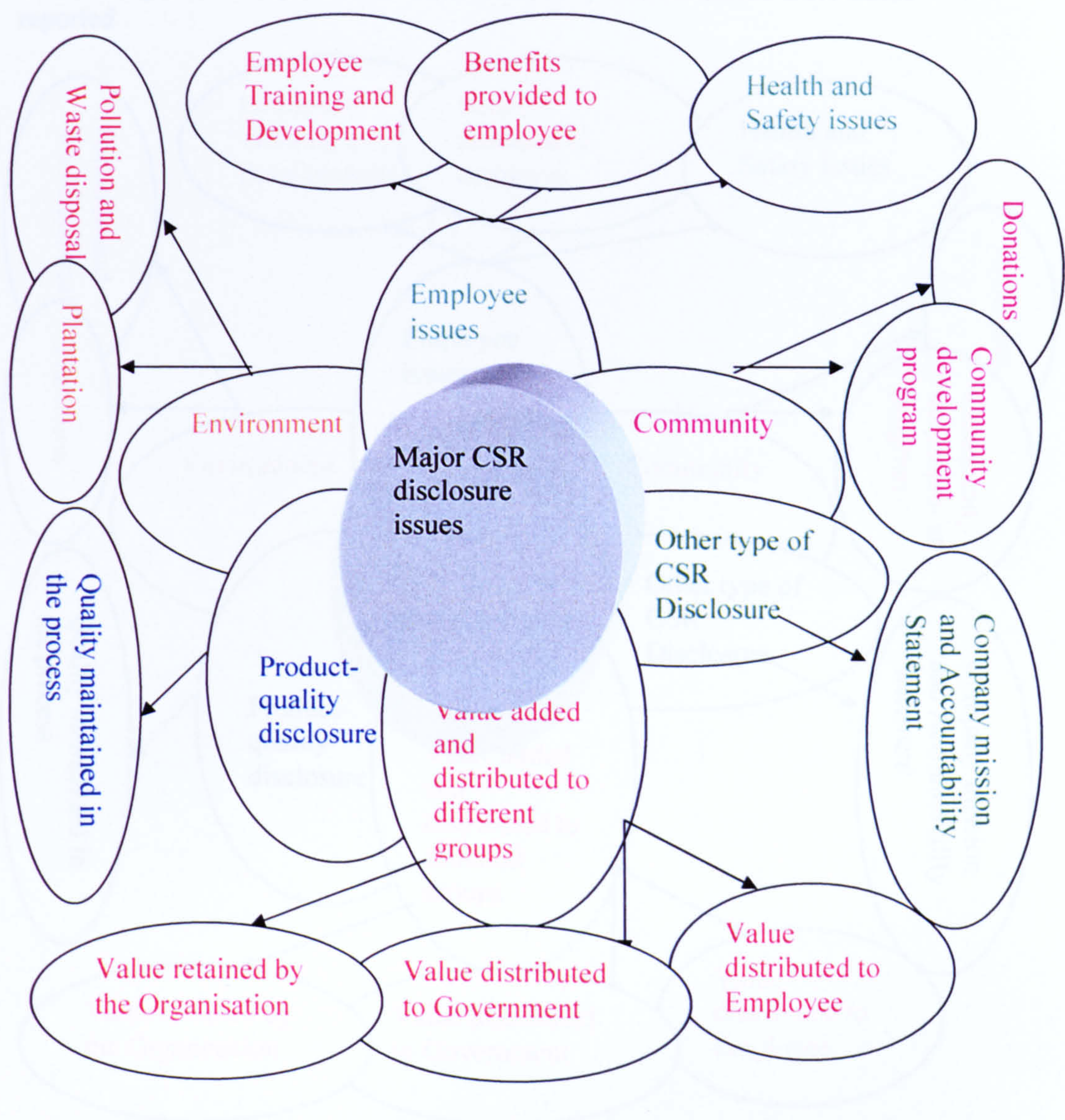
Mental map of DM-3 (code name of interviewee) who identified CSR issues reported



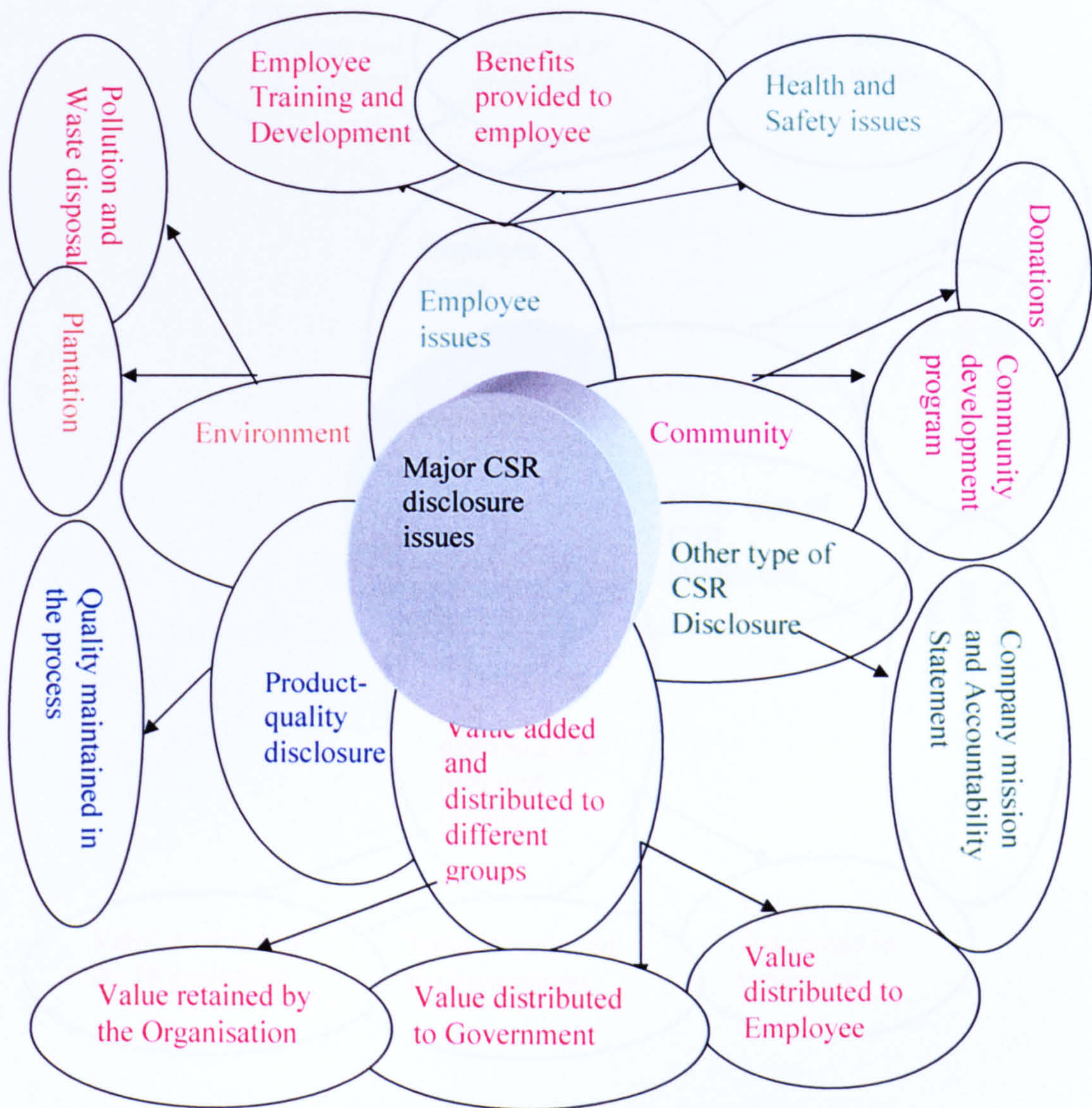
Mental map of DM-4 (code name of interviewee) who identified CSR issues reported



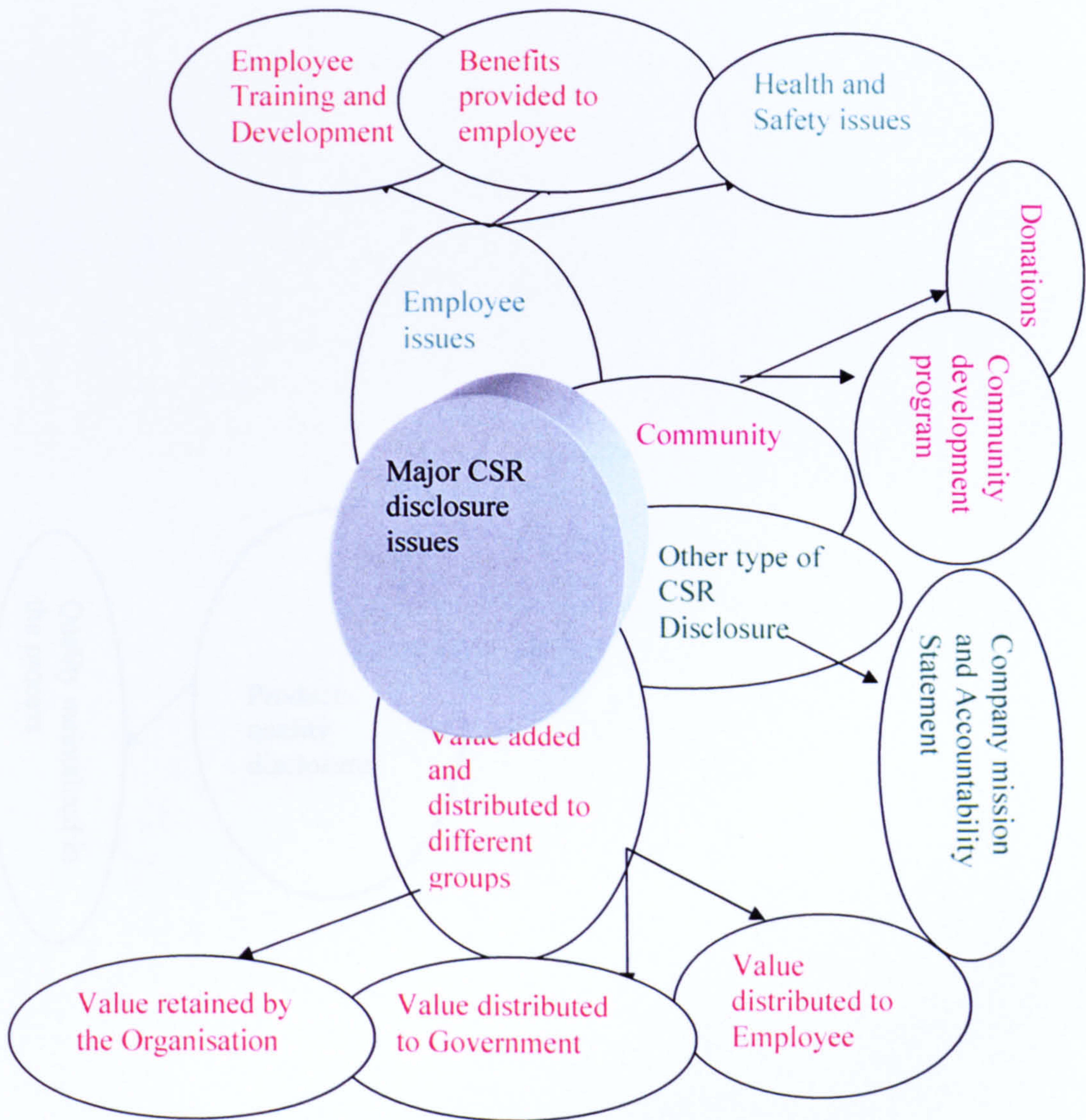
Mental map of DM-5 (code name of interviewee) who identified CSR issues reported



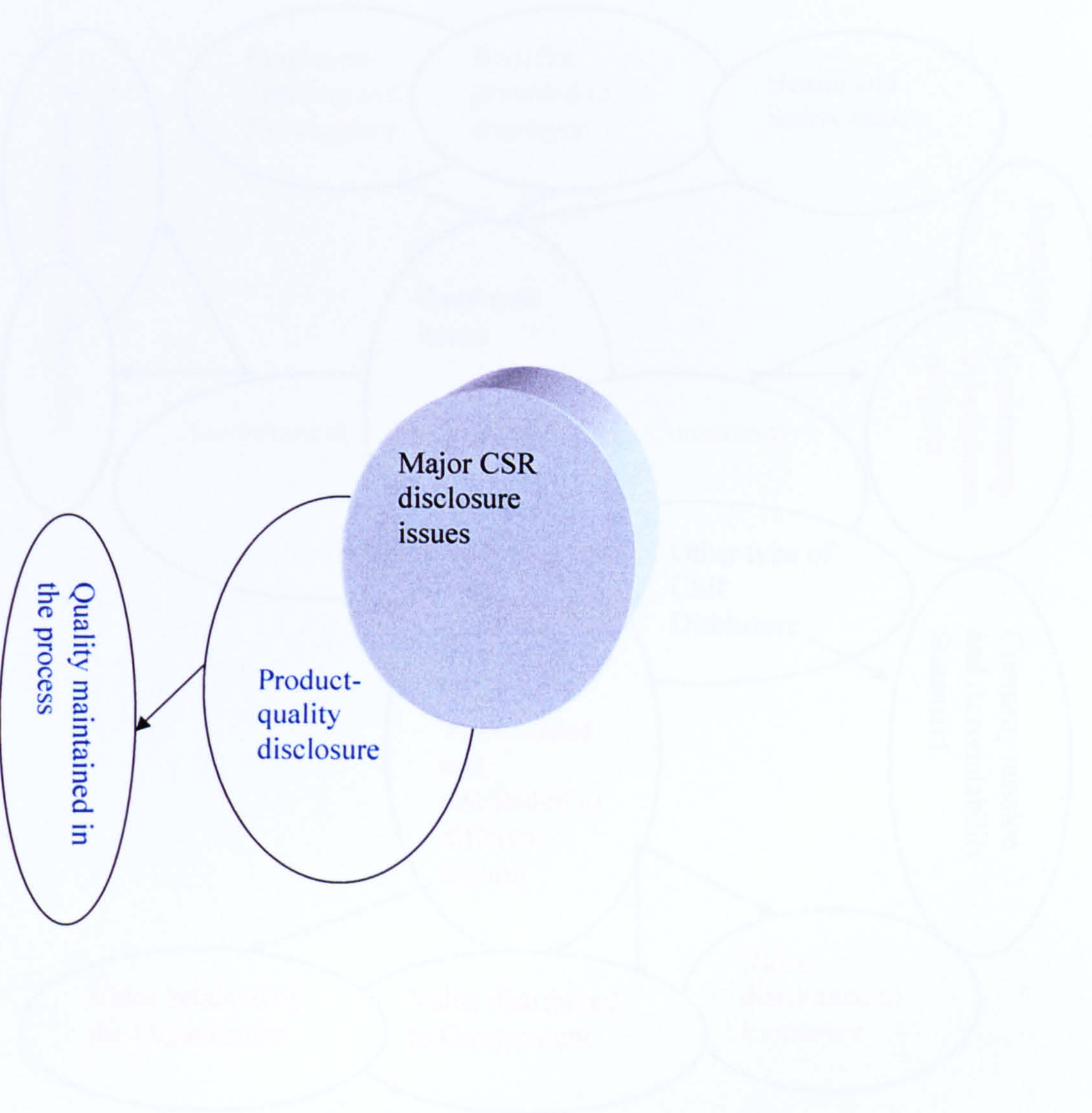
Mental map of DM-6 (code name of interviewee) who identified CSR issues reported



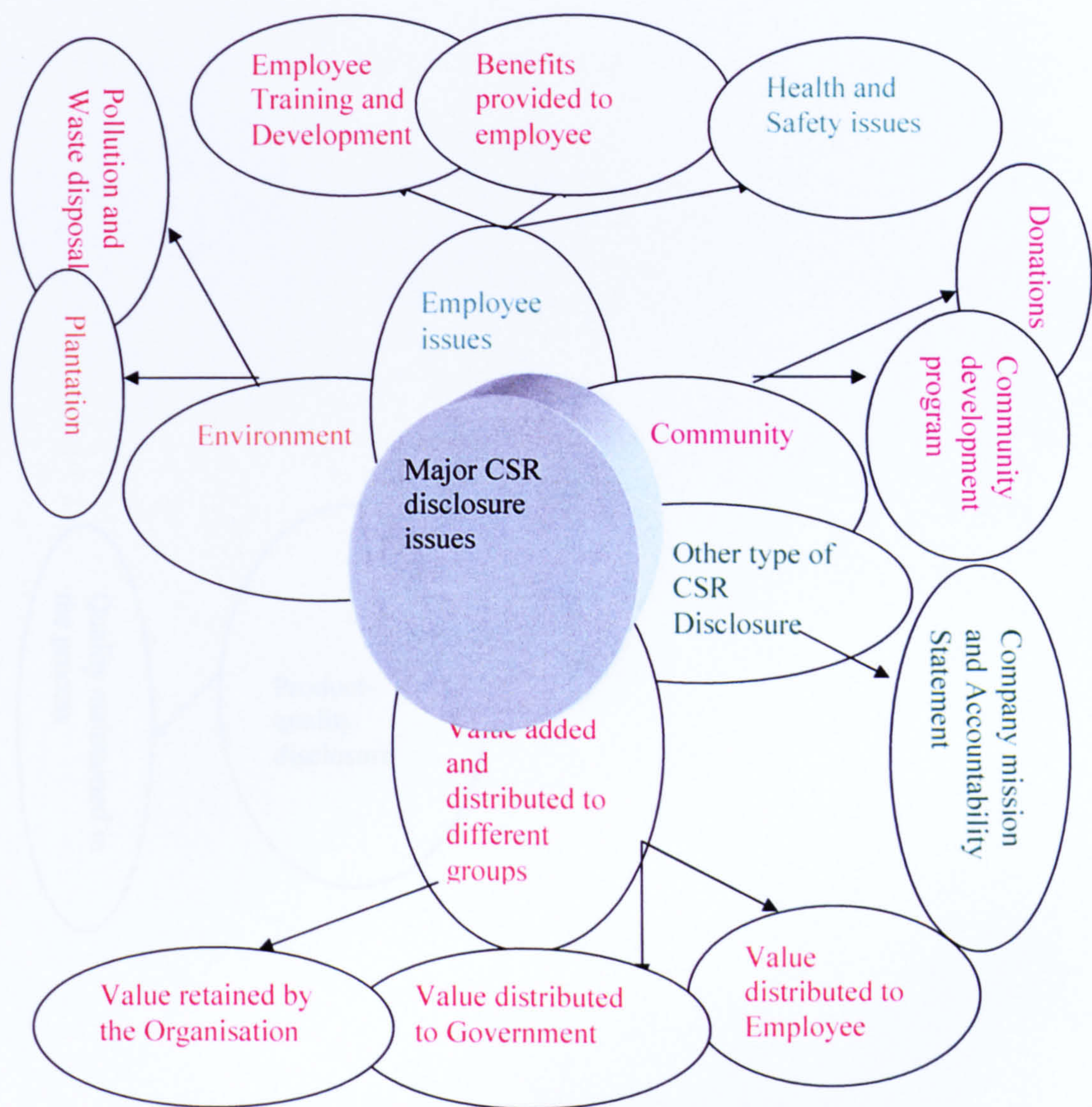
Mental map of DM-7 (code name of interviewee) who identified CSR issues reported



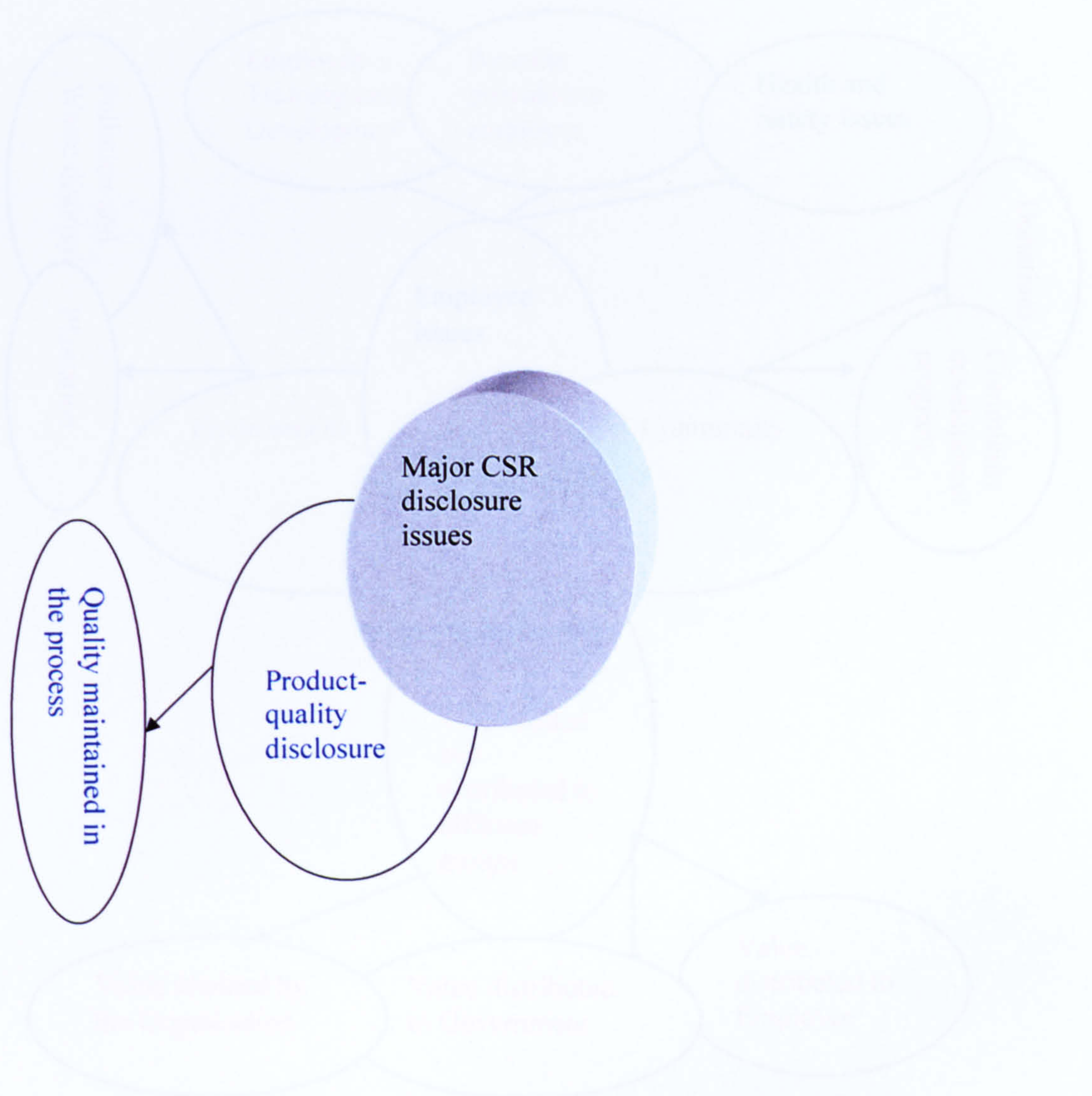
Mental map of DM-8 (code name of interviewee) who identified CSR issues reported



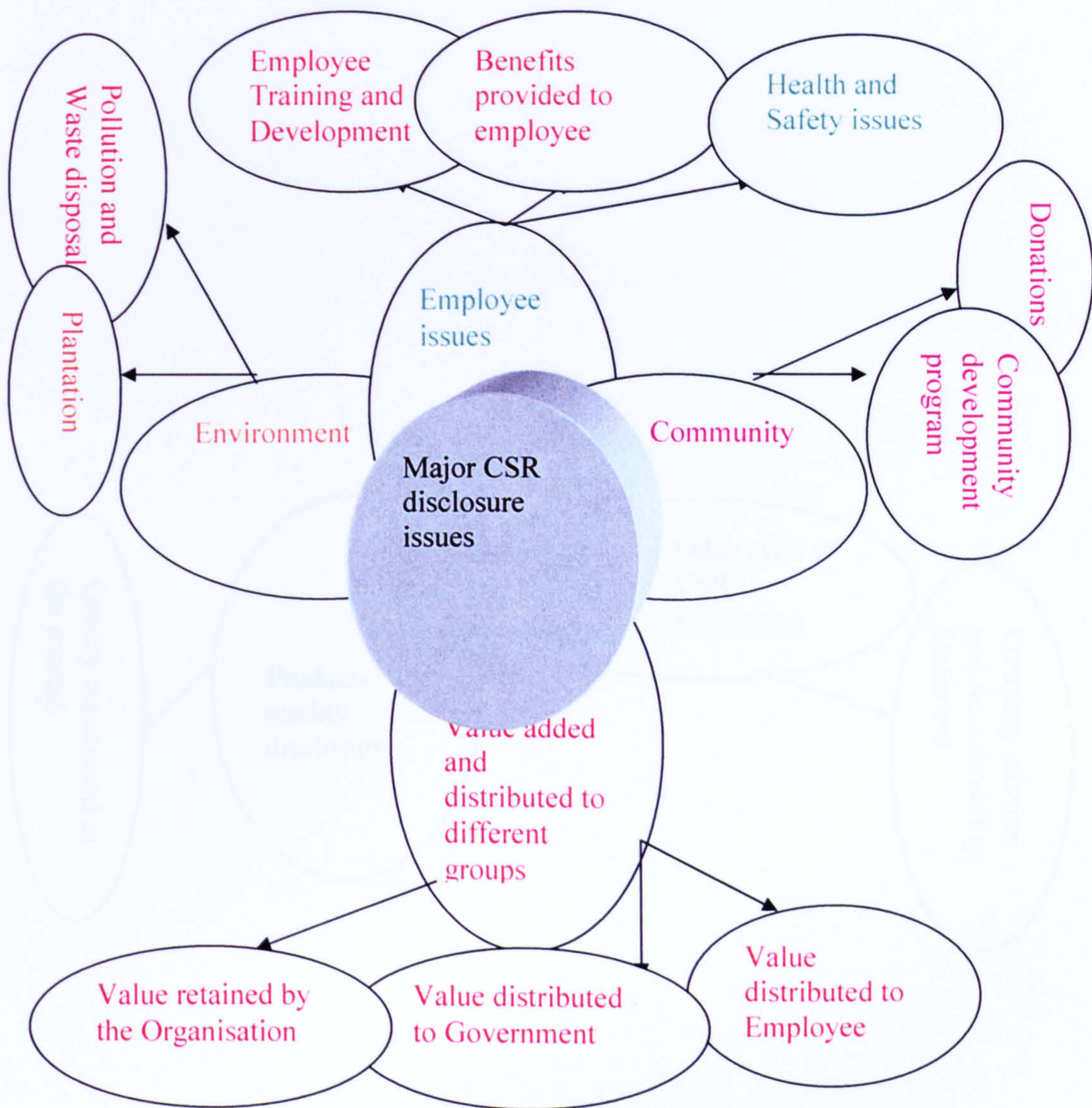
Mental map of DM-9 (code name of interviewee) who identified CSR issues reported



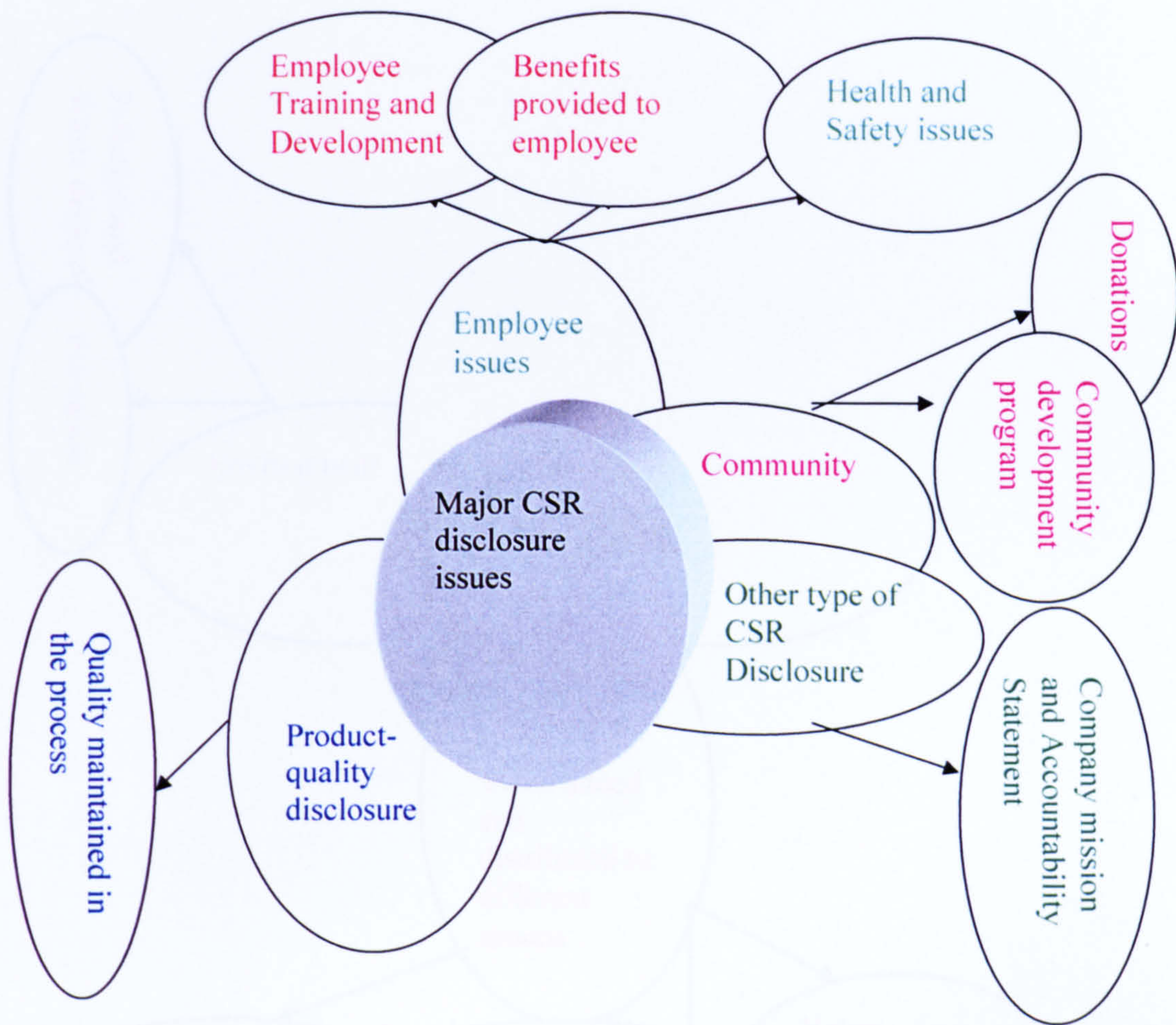
Mental map of DM-10 (code name of interviewee) who identified CSR issues reported



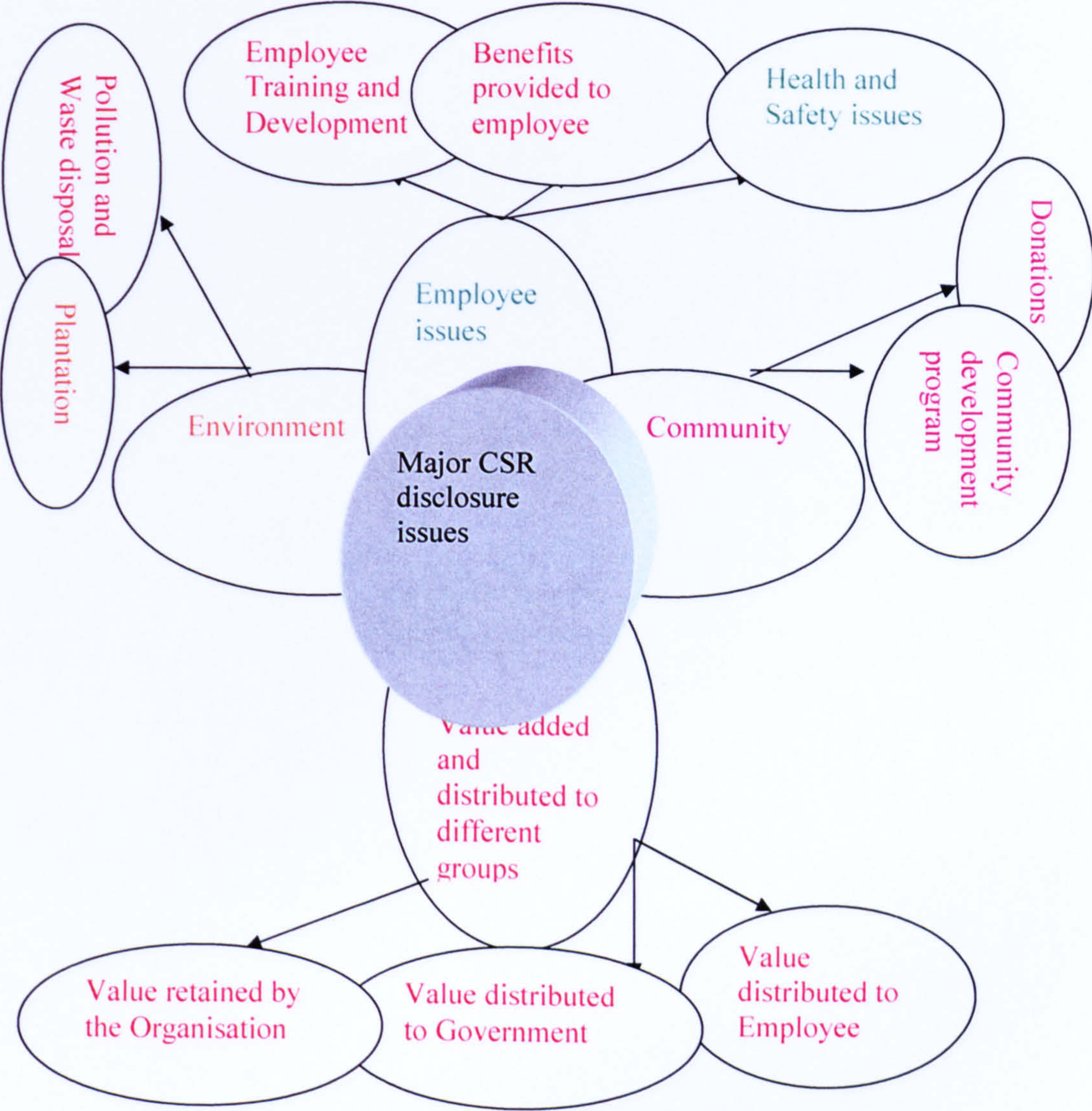
Mental map of DM-11 (code name of interviewee) who identified CSR issues reported



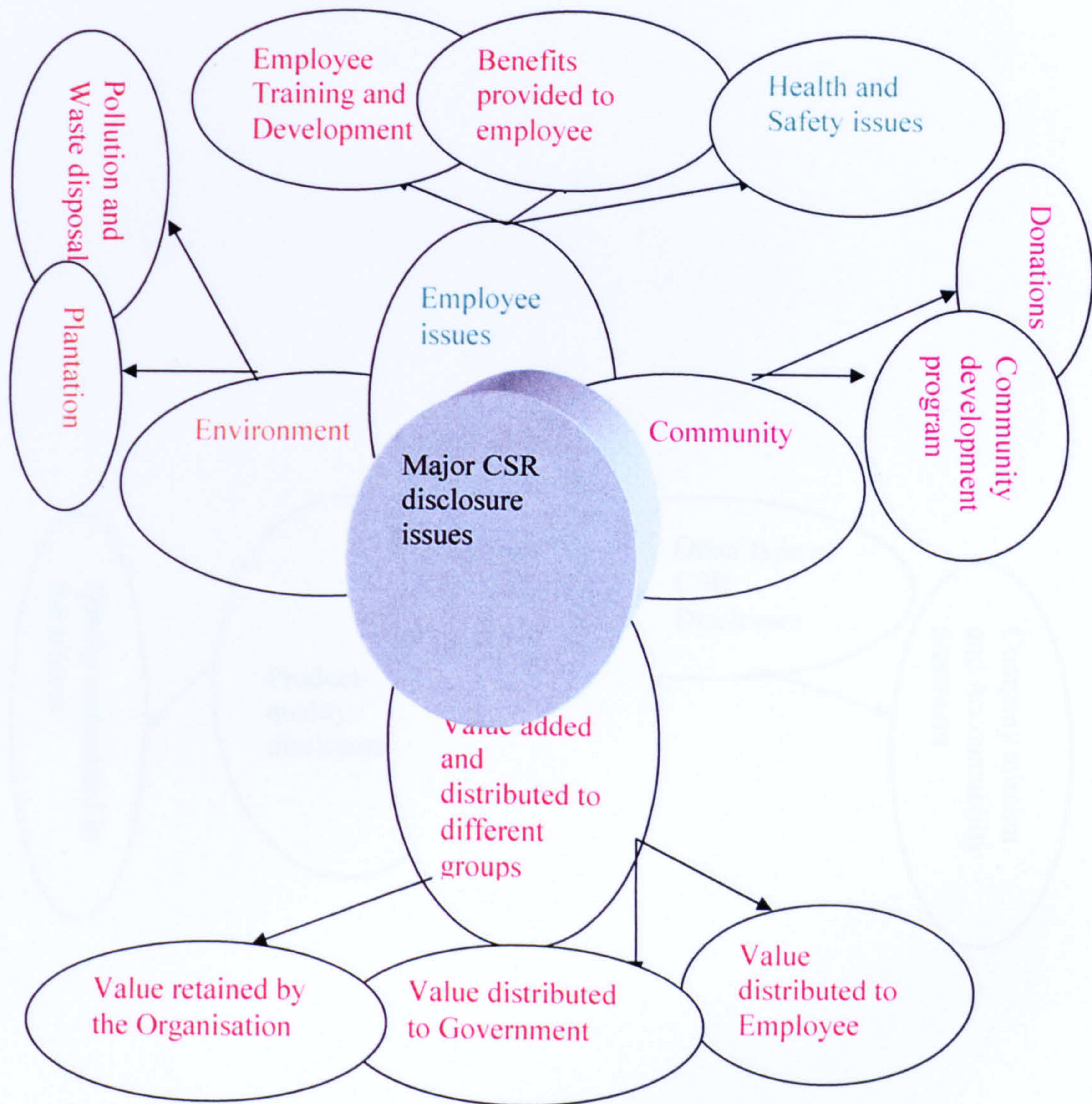
Mental map of DM-12 (code name of interviewee) who identified CSR issues reported



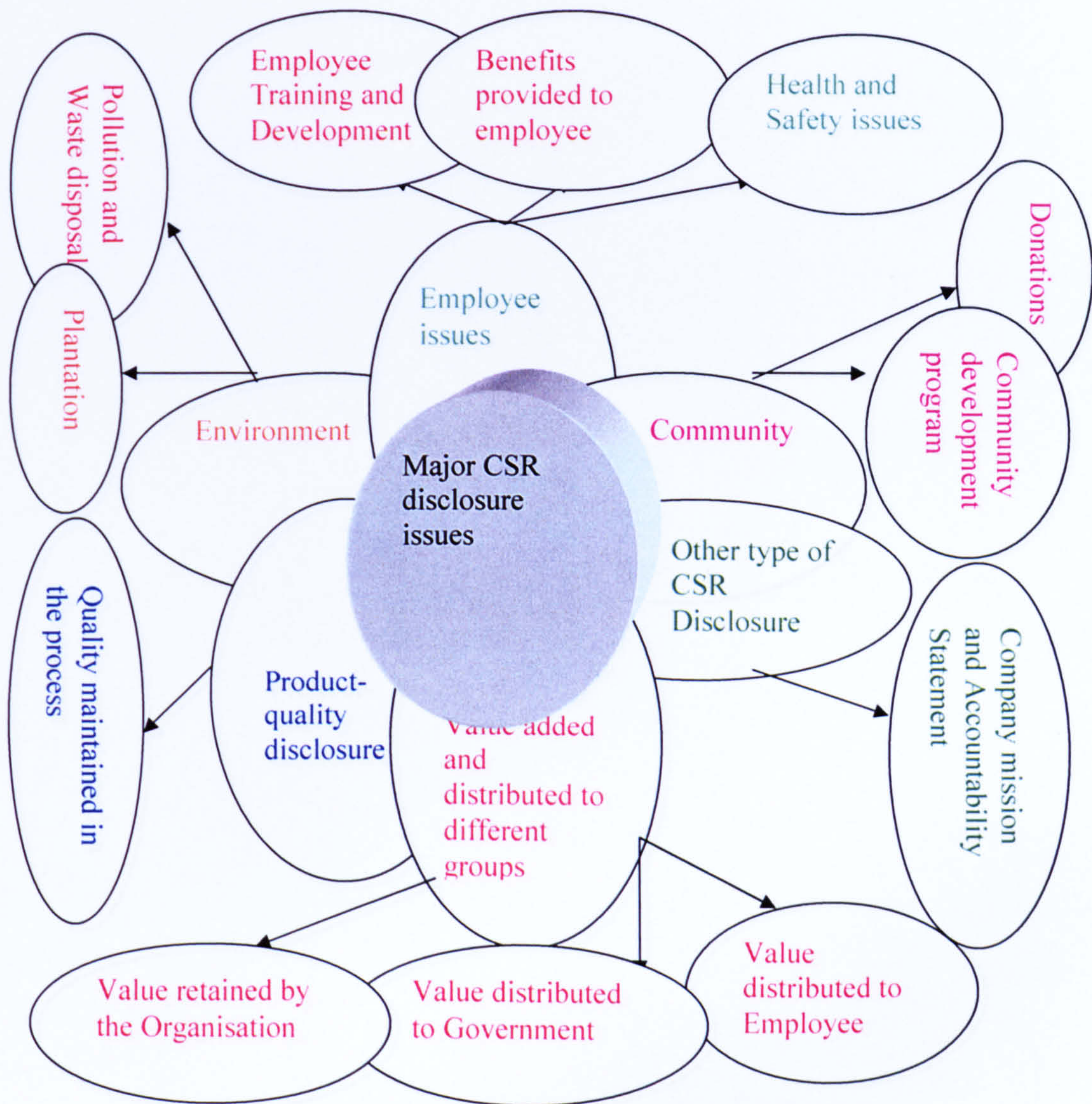
Mental map of DM-13 (code name of interviewee) who identified CSR issues reported



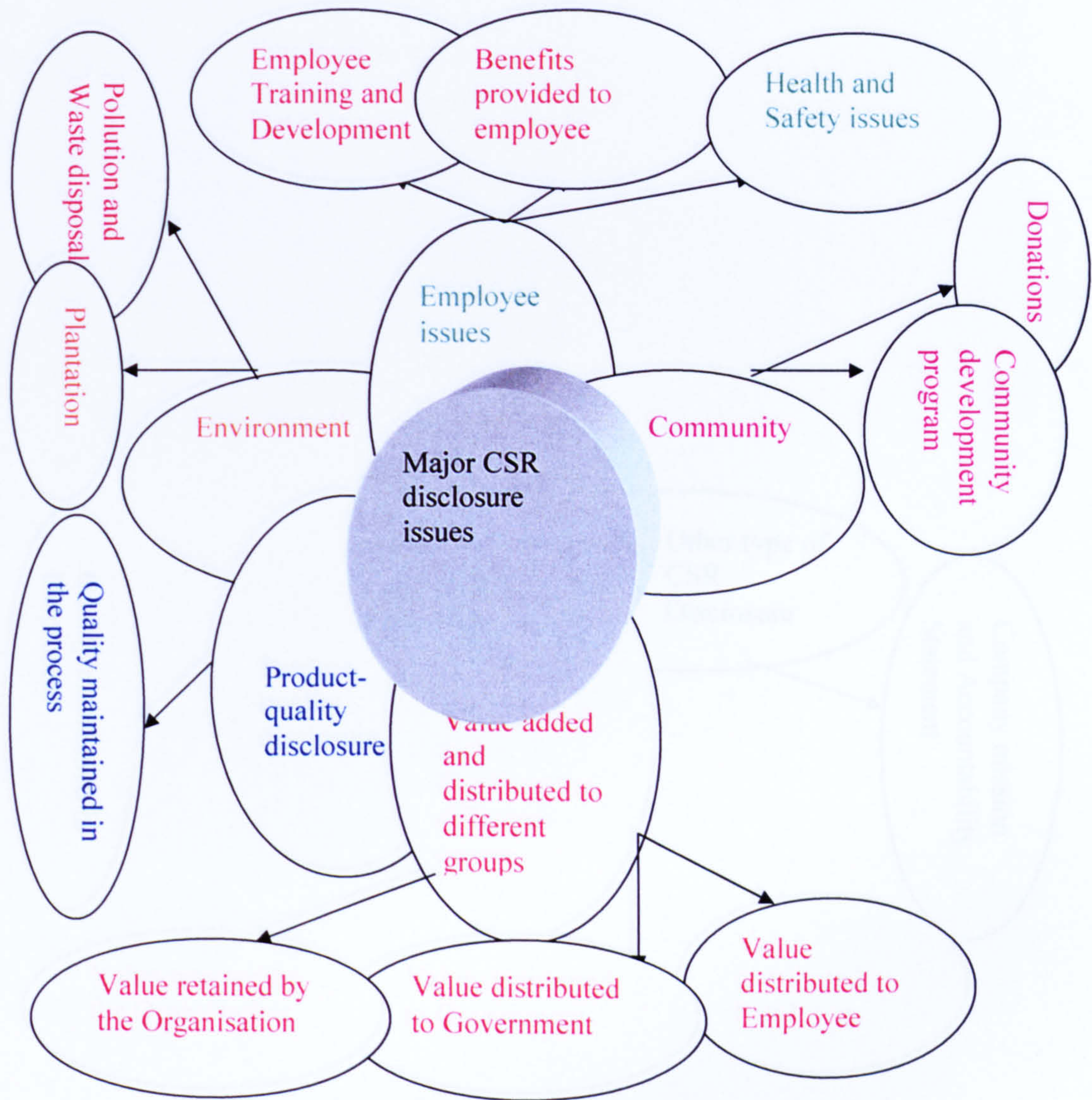
Mental map of DM-14 (code name of interviewee) who identified CSR issues reported



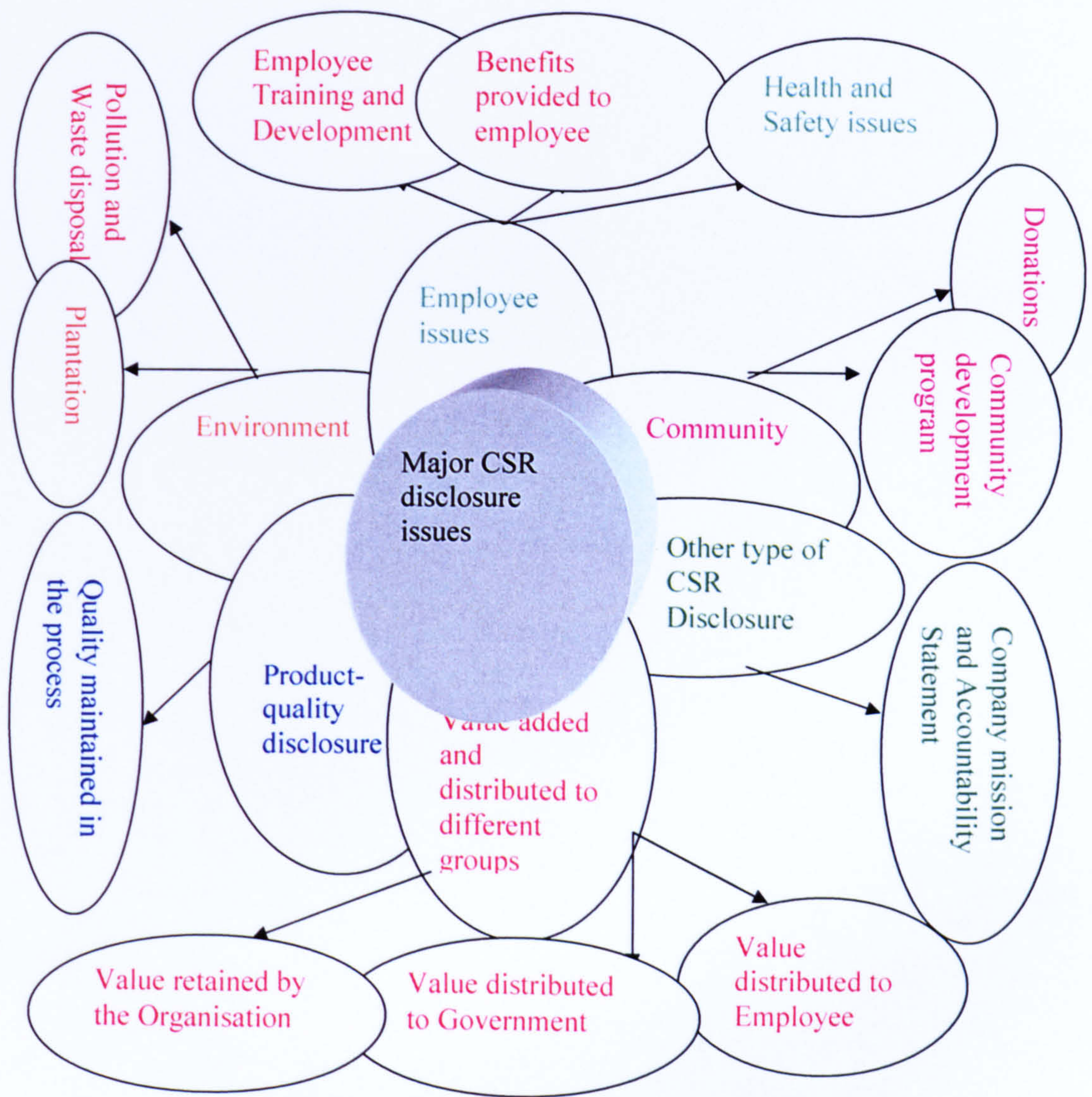
Mental map of DD-15 (code name of interviewee) who identified CSR issues reported



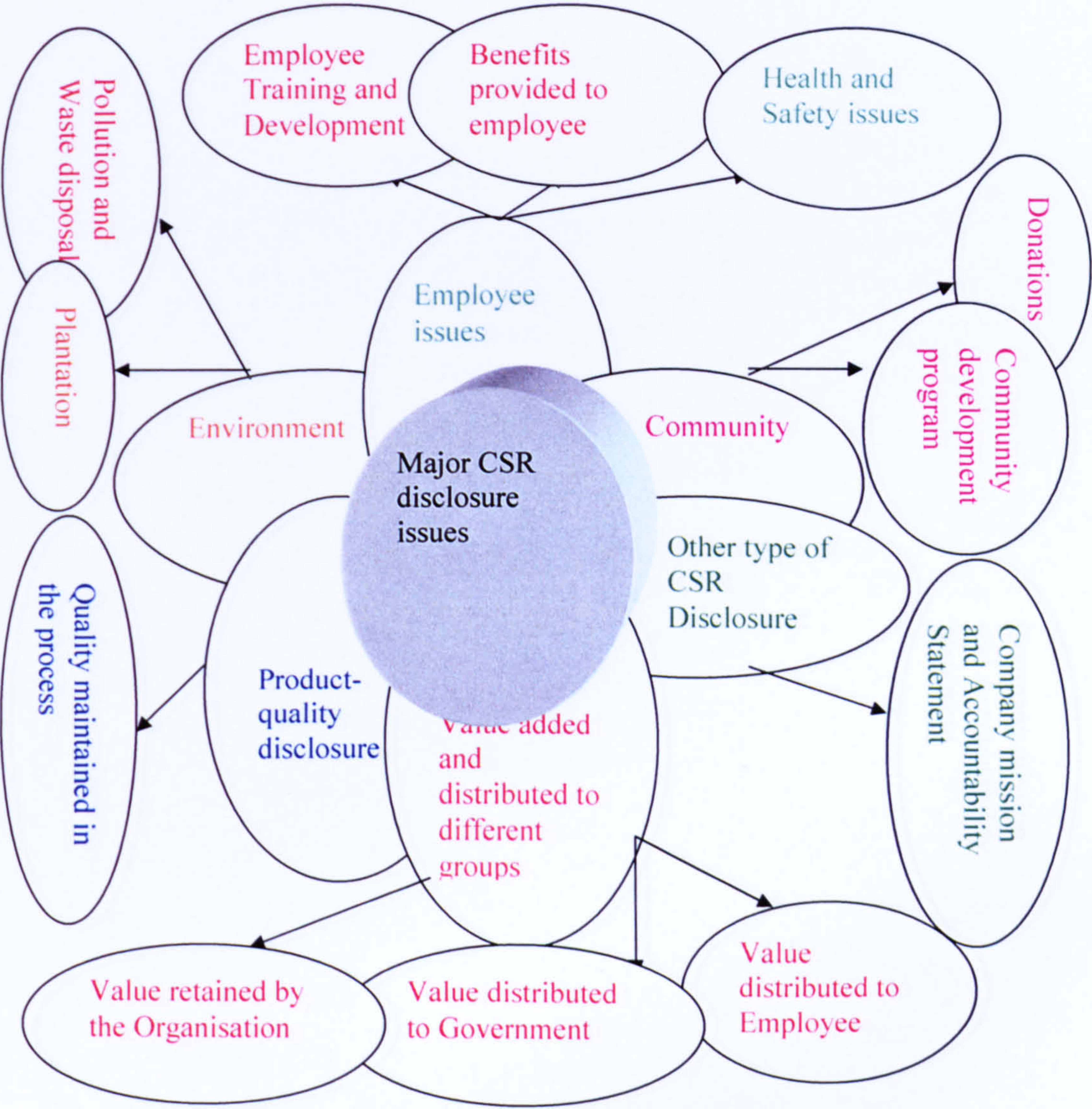
Mental map of DD-16 (code name of interviewee) who identified CSR issues reported



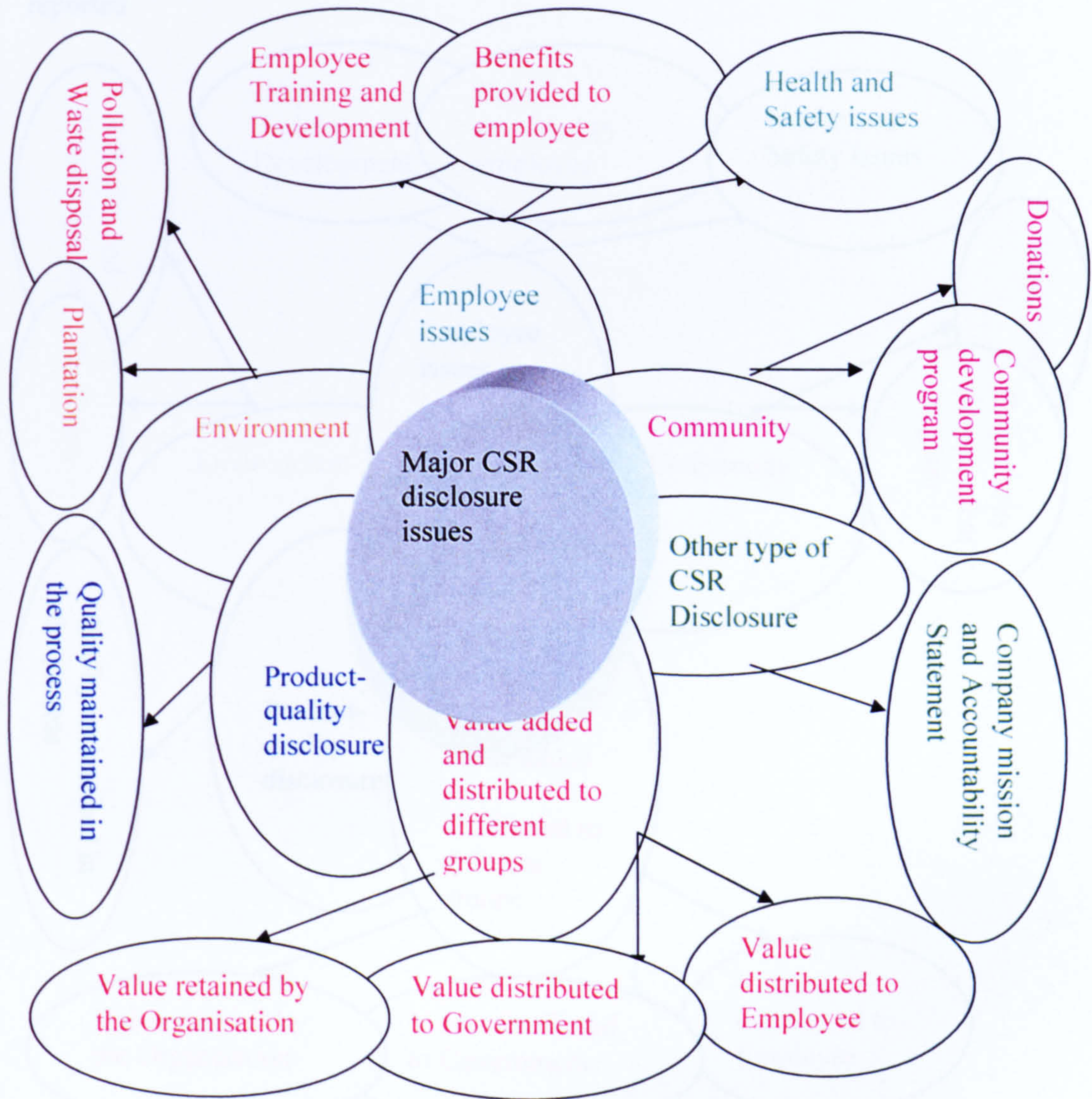
Mental map of CM-1 (code name of interviewee) who identified CSR issues reported



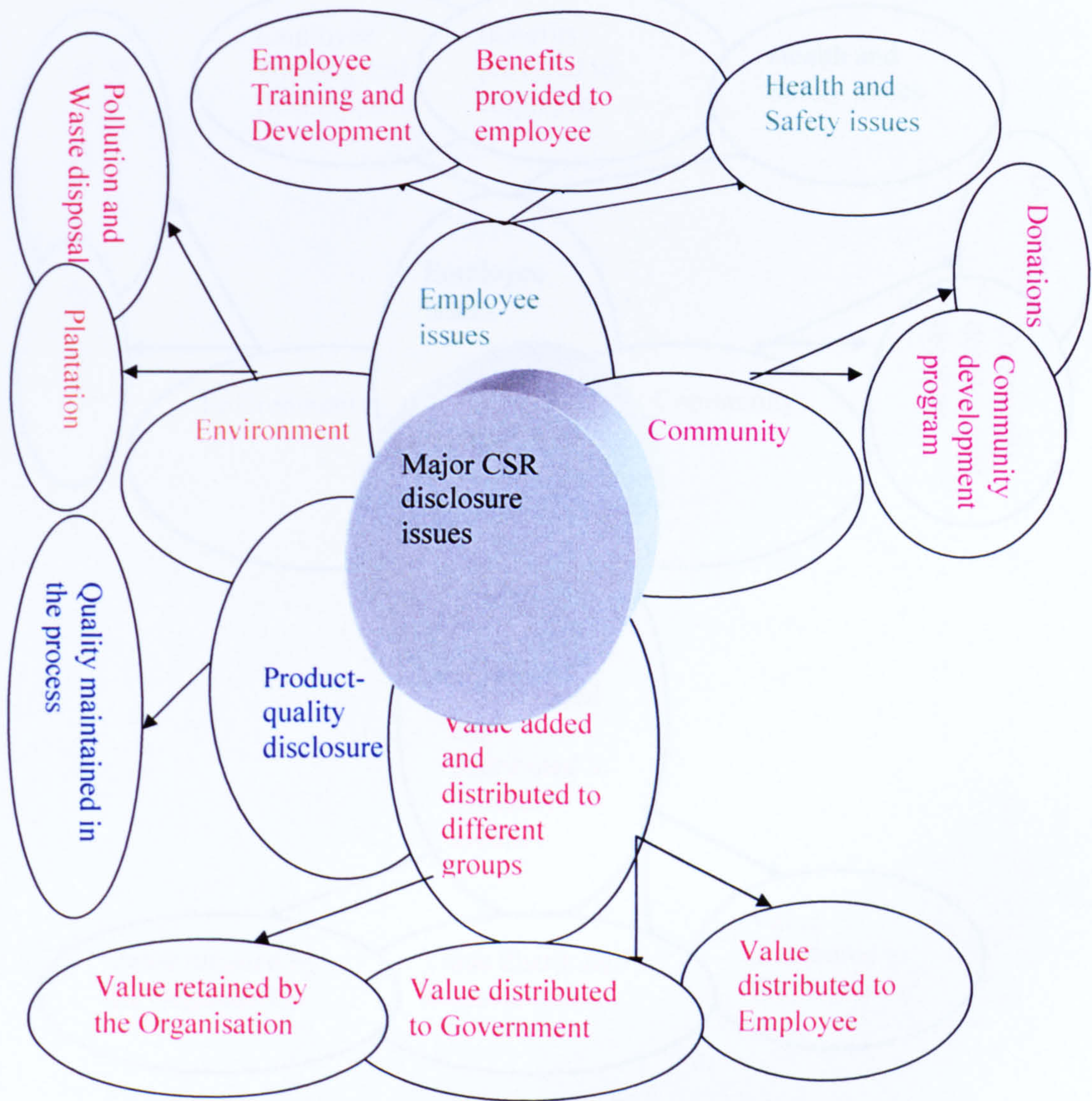
Mental map of MM-1 (code name of interviewee) who identified CSR issues reported



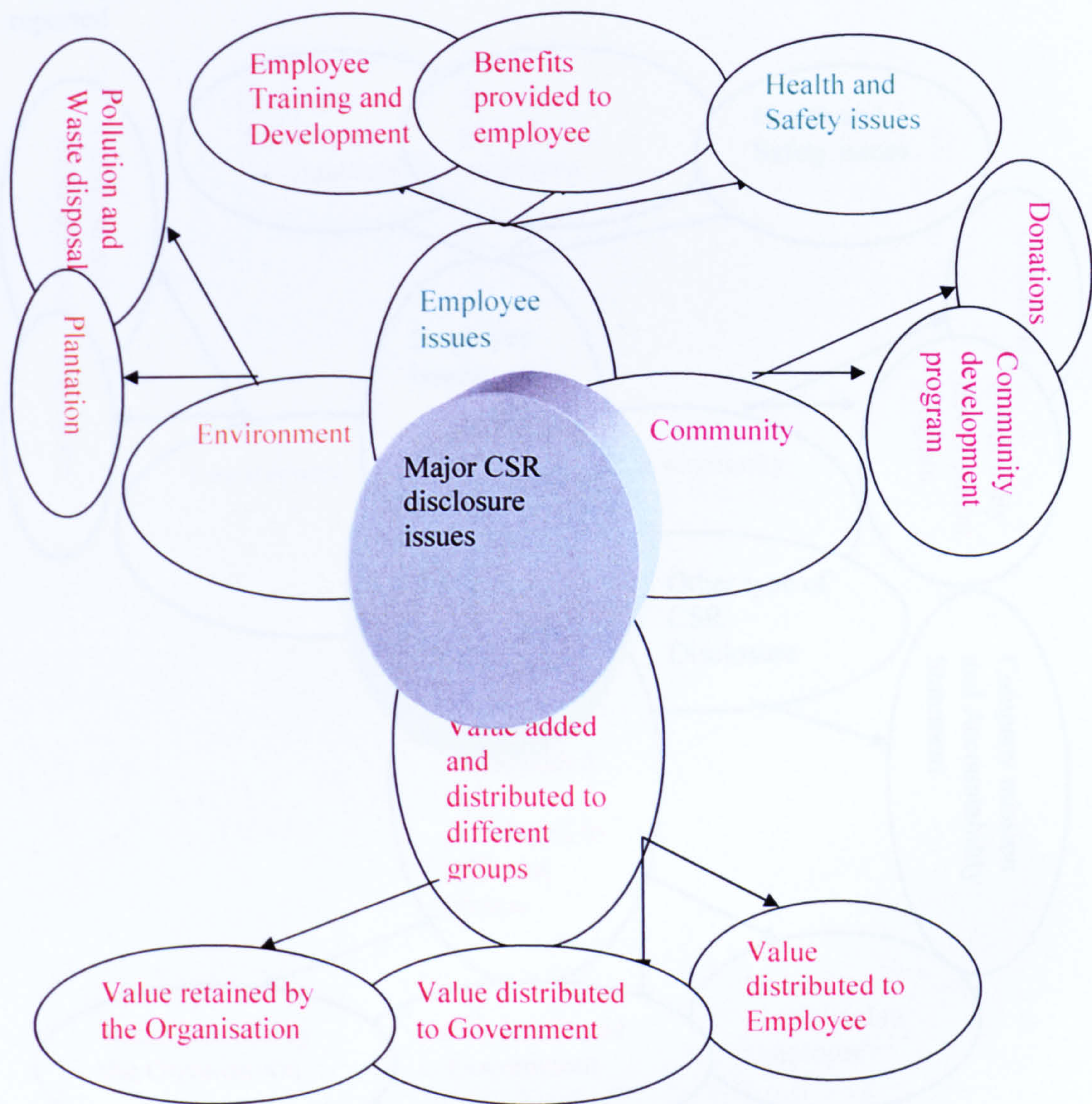
Mental map of MM-2 (code name of interviewee) who identified CSR issues reported



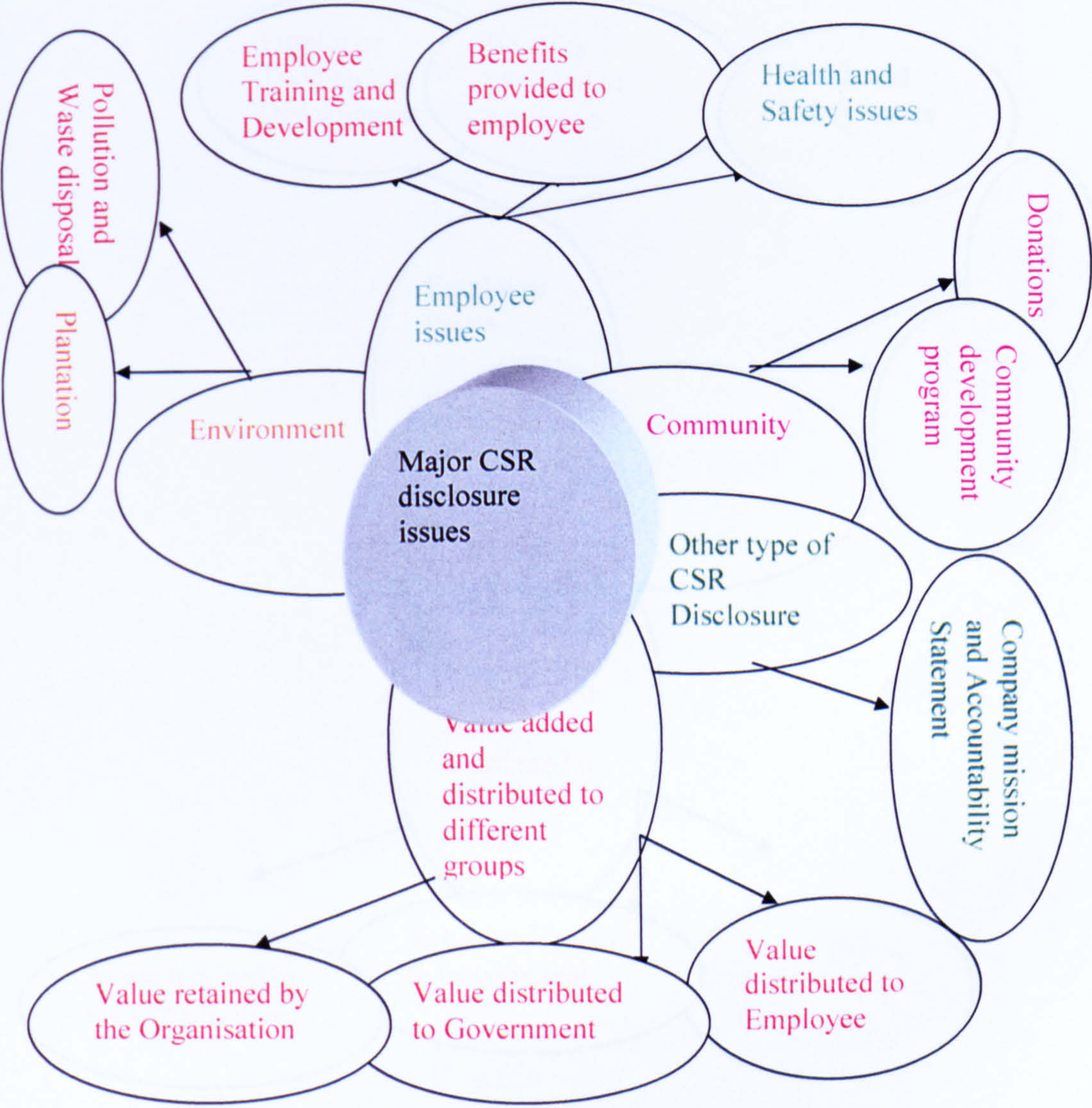
Mental map of MM-3 (code name of interviewee) who identified CSR issues reported



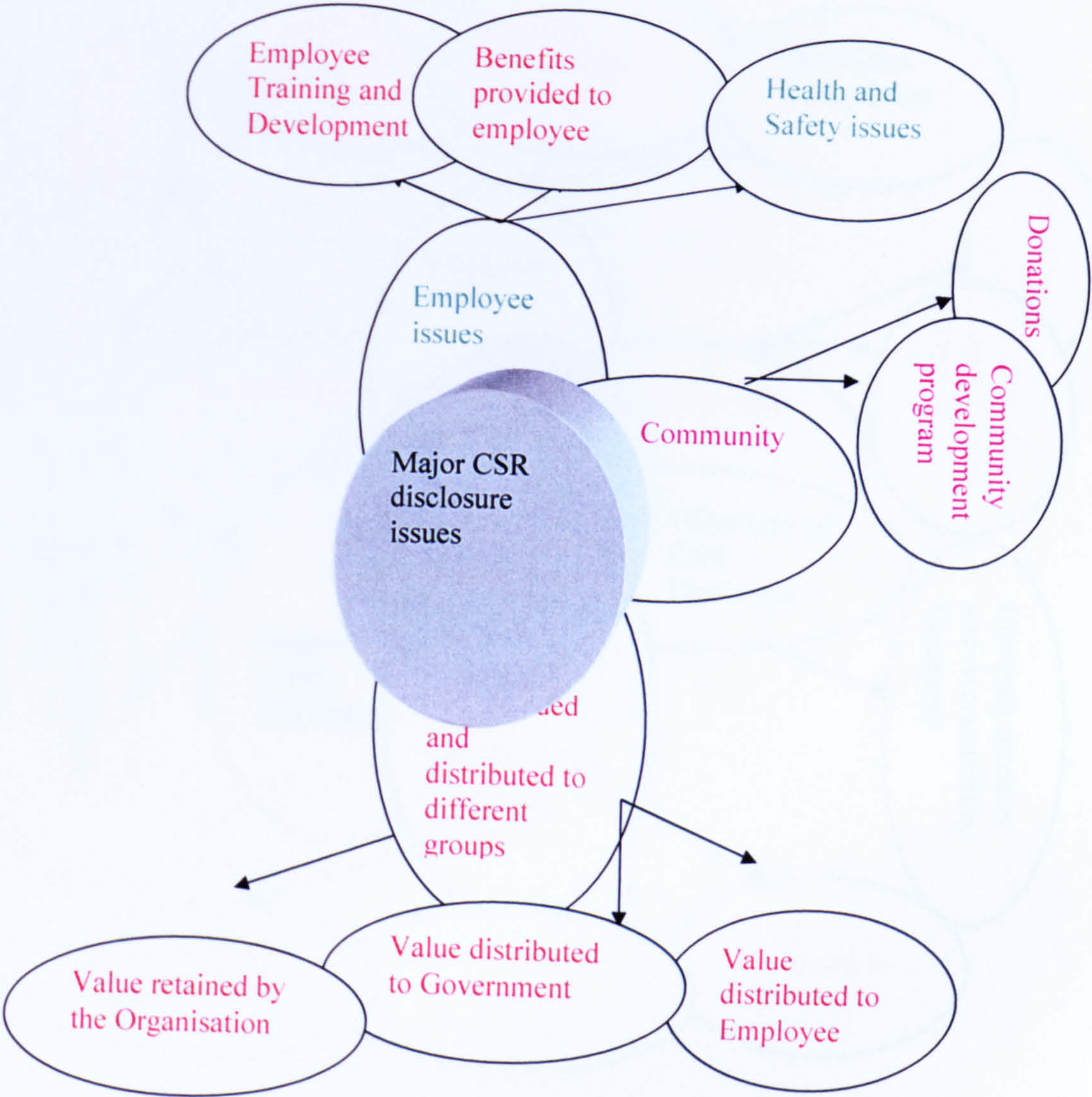
Mental map of MM-4 (code name of interviewee) who identified CSR issues reported



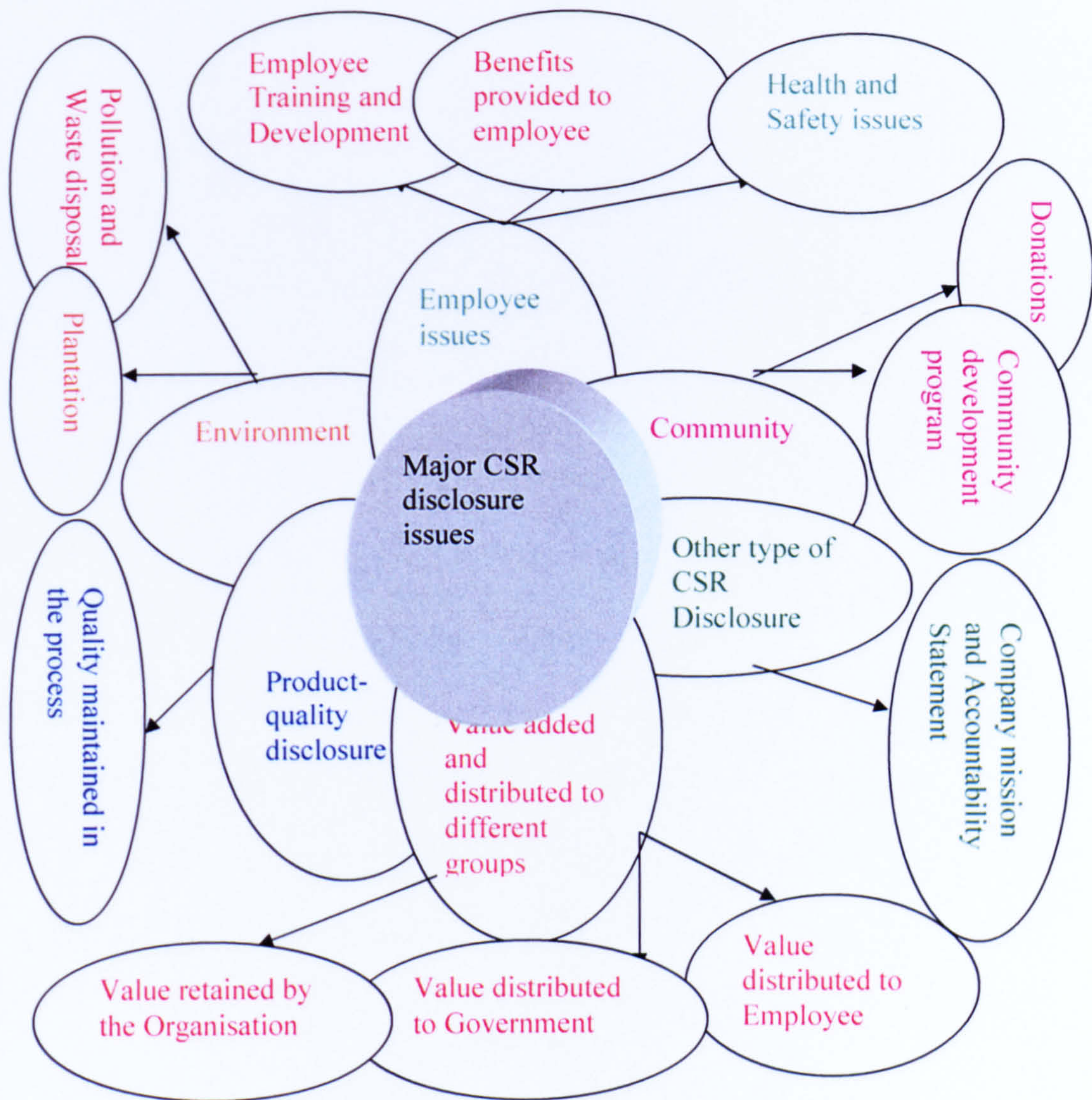
Mental map of MM-5 (code name of interviewee) who identified CSR issues reported



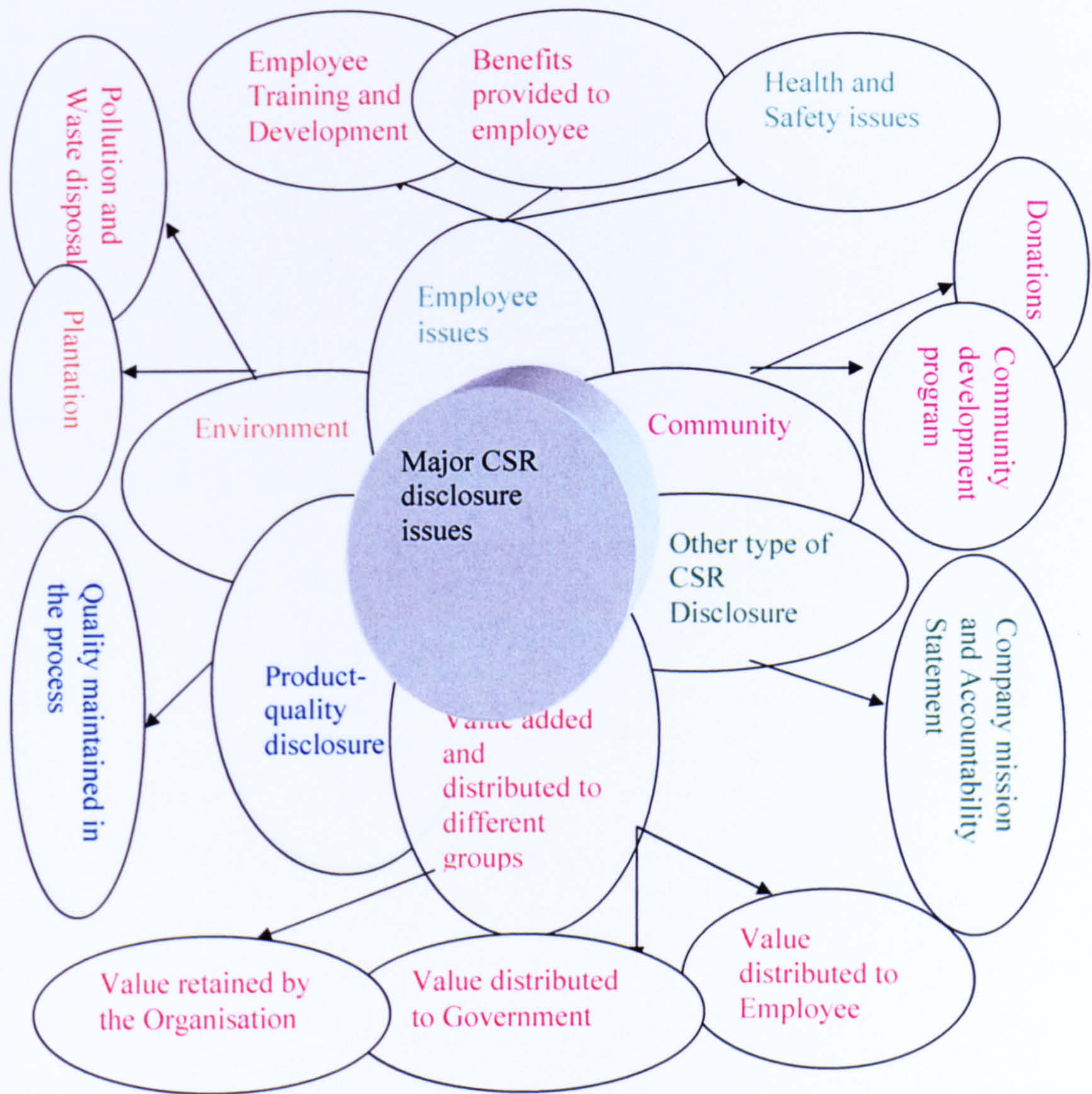
Mental map of MM-6 (code name of interviewee) who identified CSR issues reported



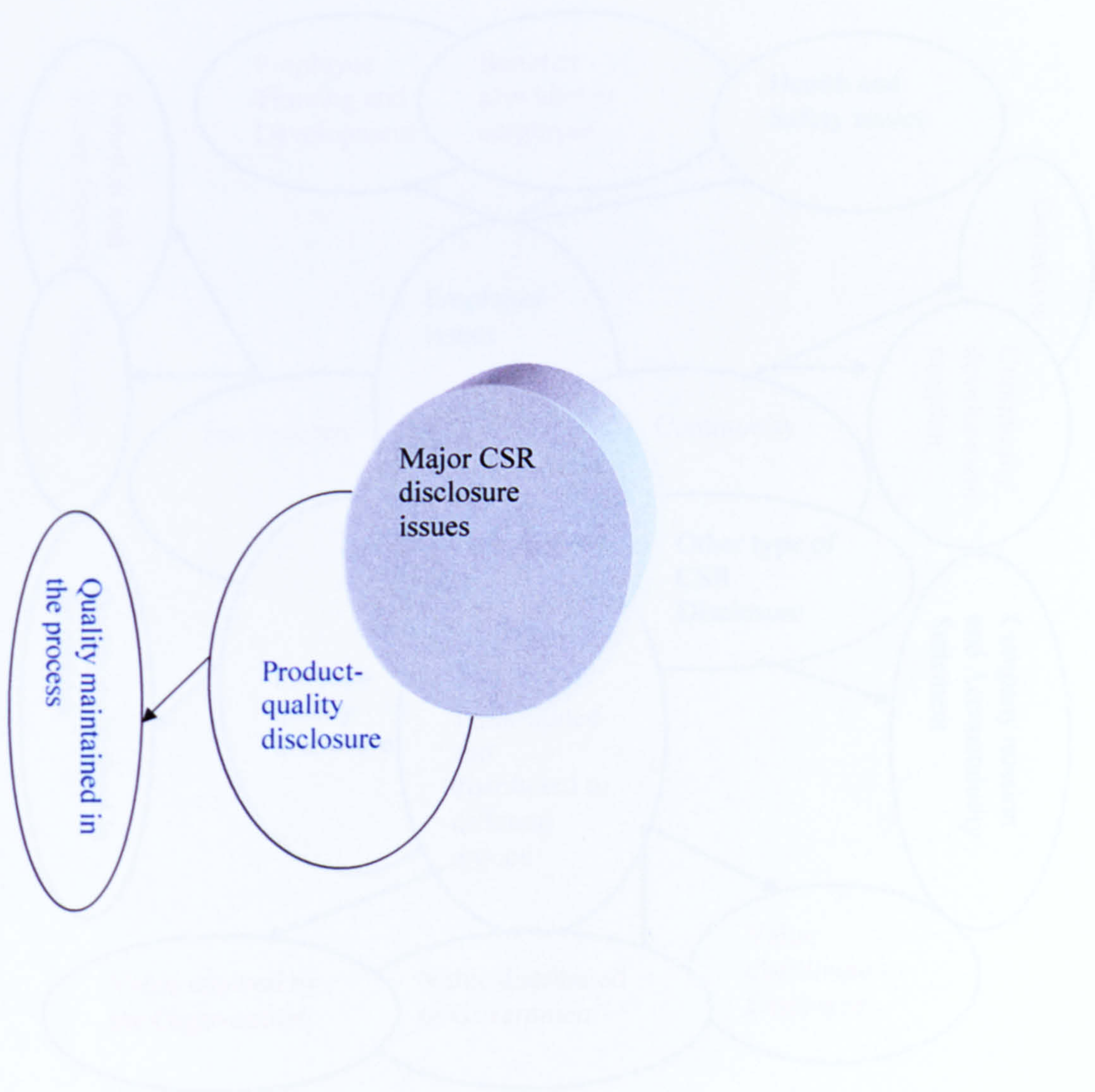
Mental map of MM-7 (code name of interviewee) who identified CSR issues reported



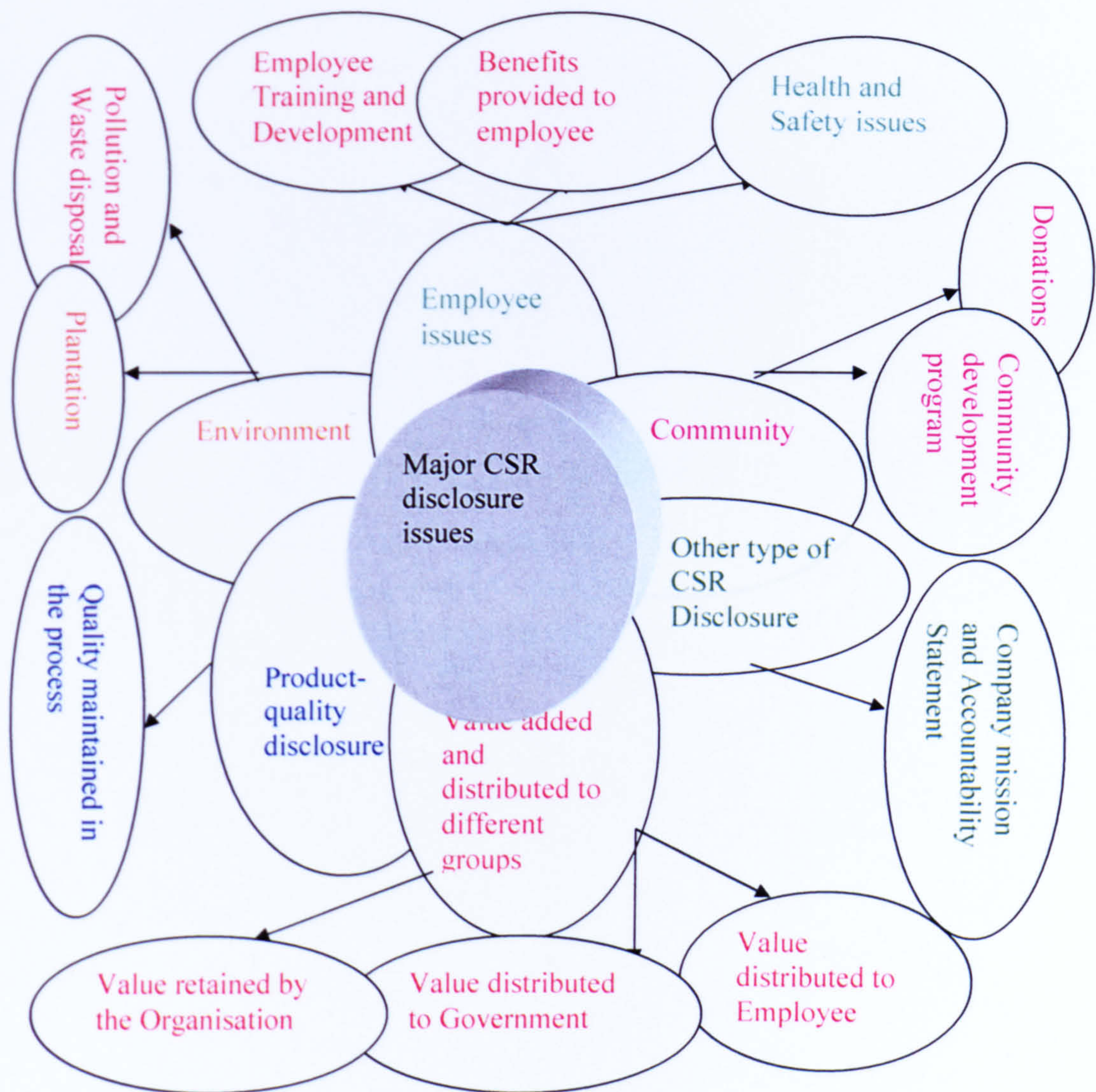
Mental map of MM-9 (code name of interviewee) who identified CSR issues reported



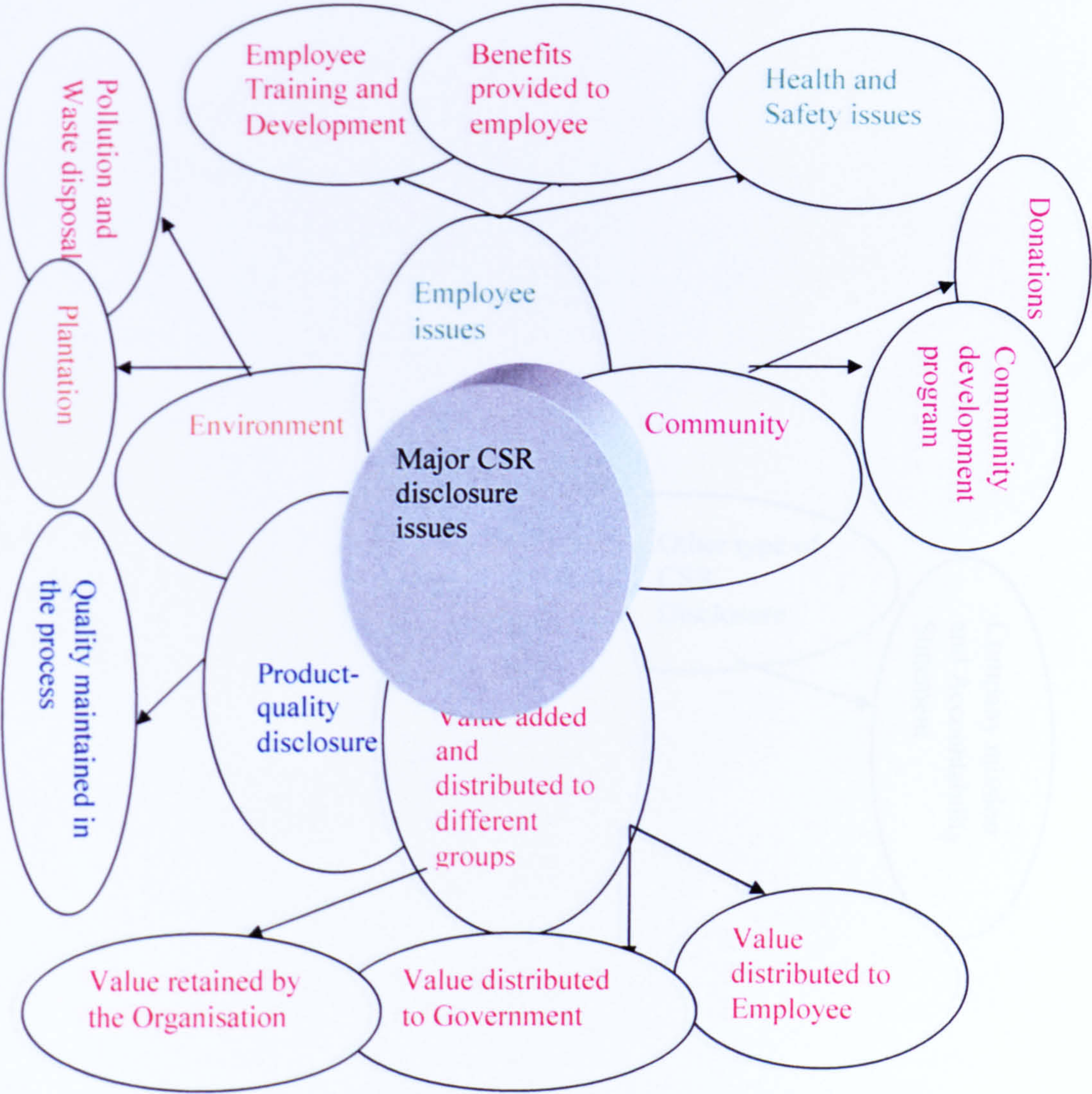
Mental map of MM-10 (code name of interviewee) who identified CSR issues reported



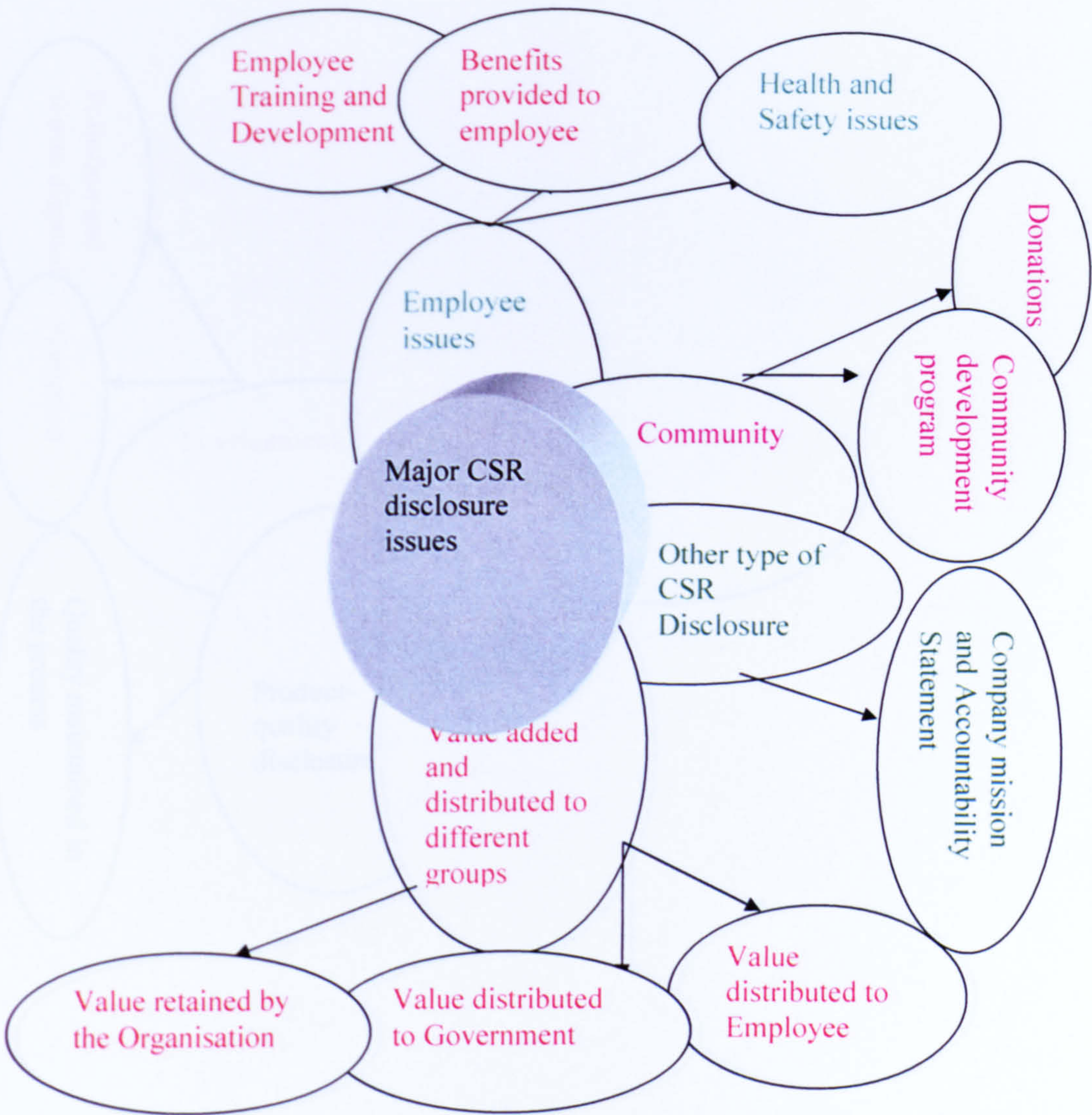
Mental map of MM-11 (code name of interviewee) who identified CSR issues reported



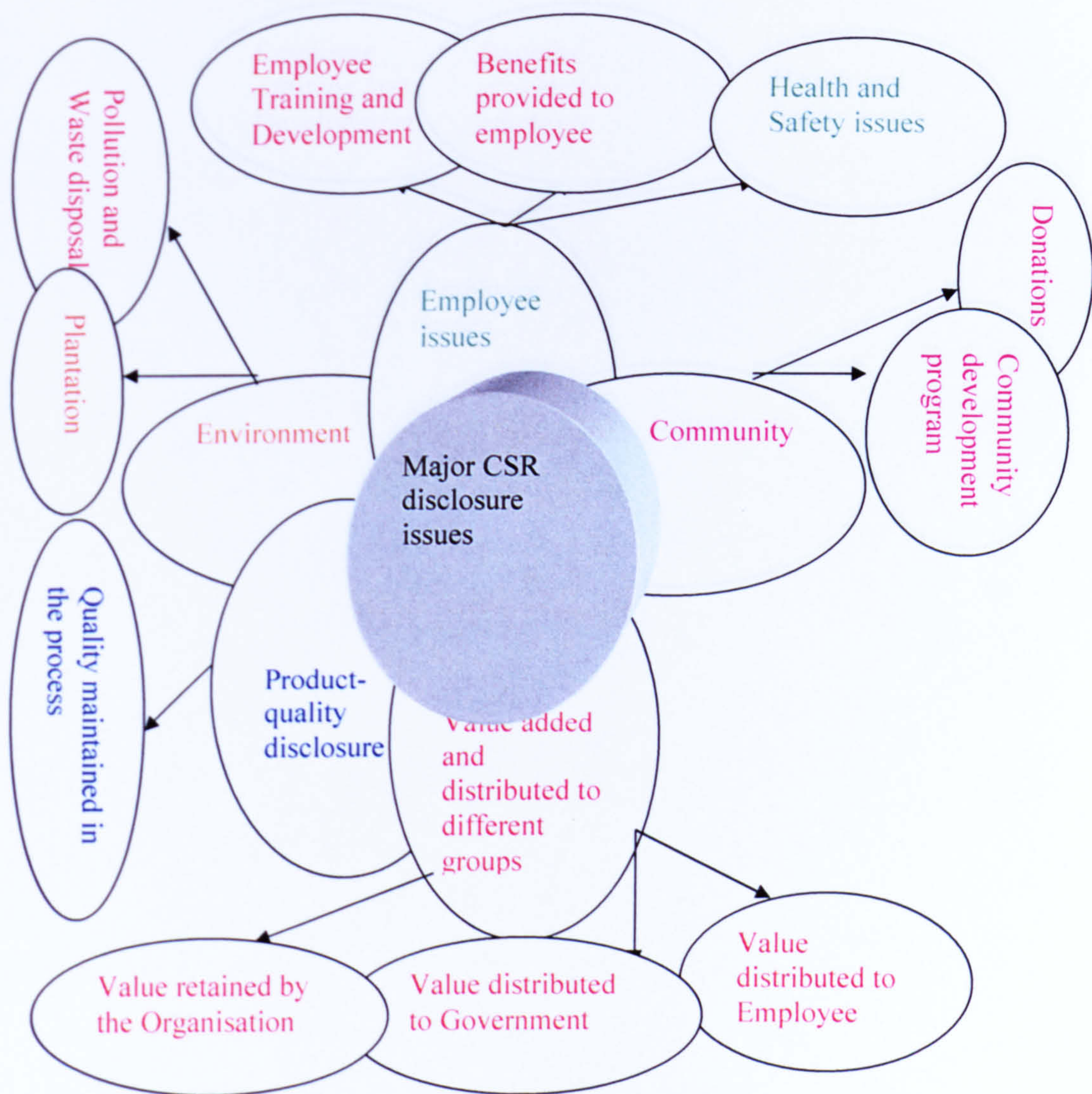
Mental map of MM-12 (code name of interviewee) who identified CSR issues reported



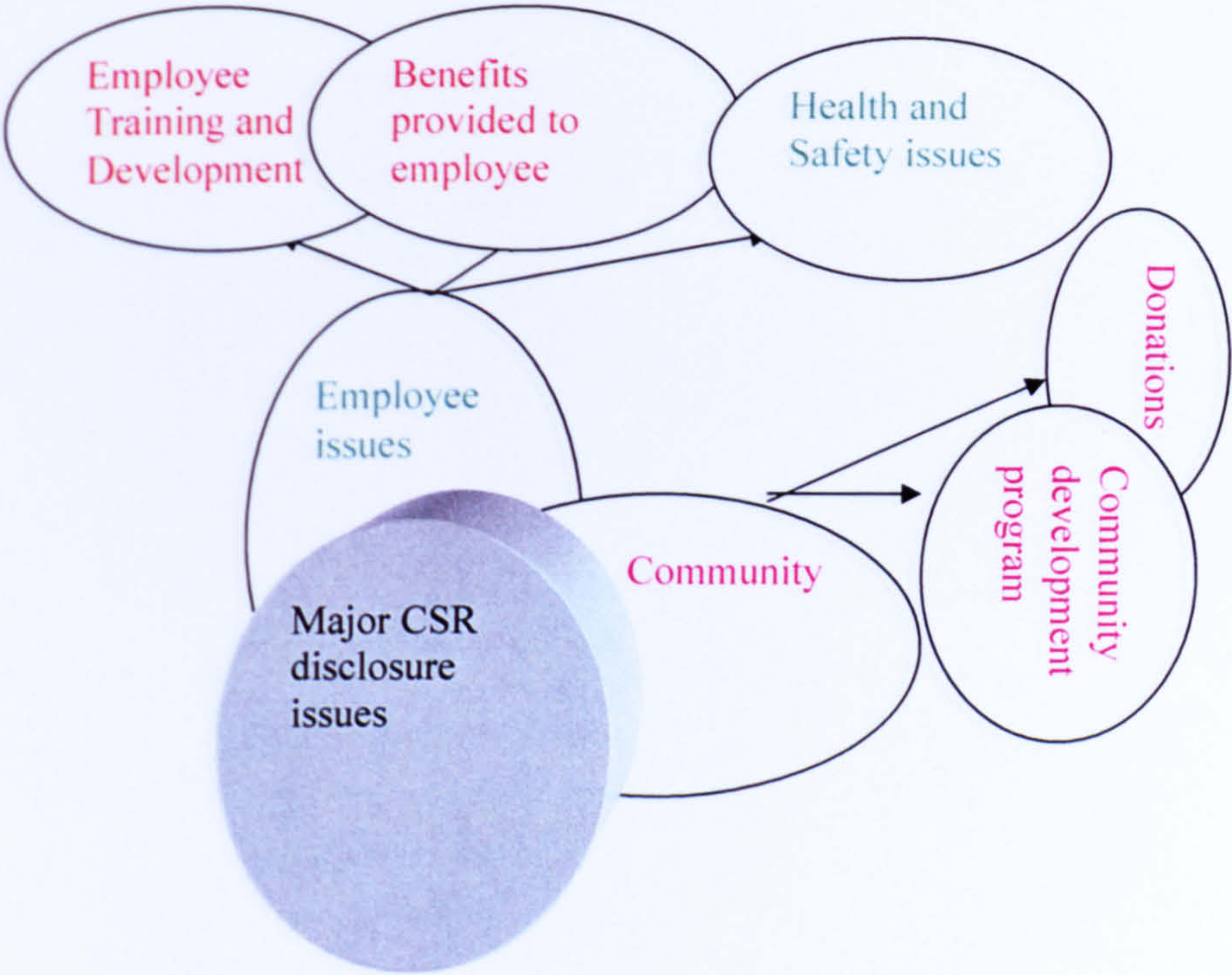
Mental map of MM-13 (code name of interviewee) who identified CSR issues reported



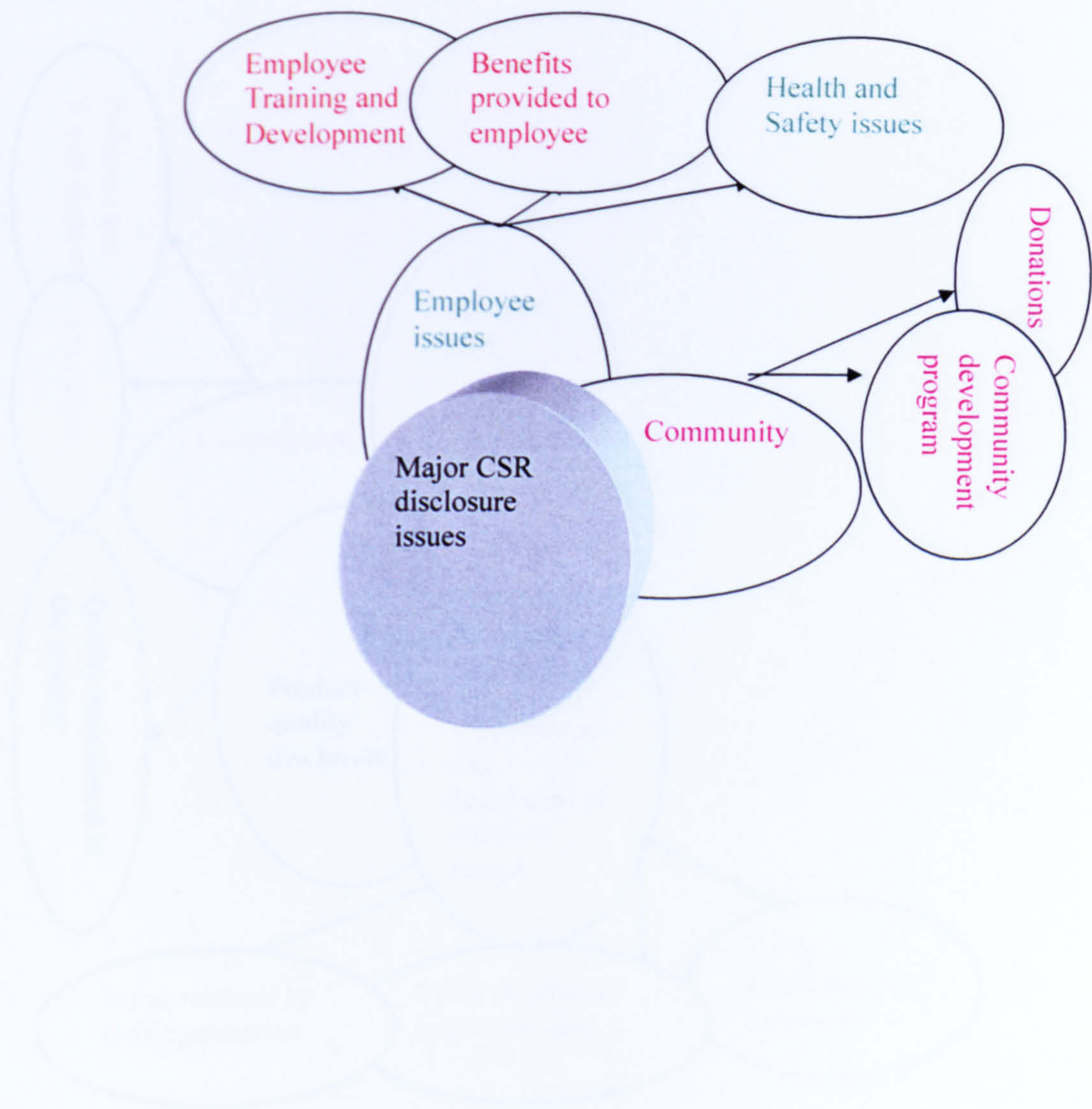
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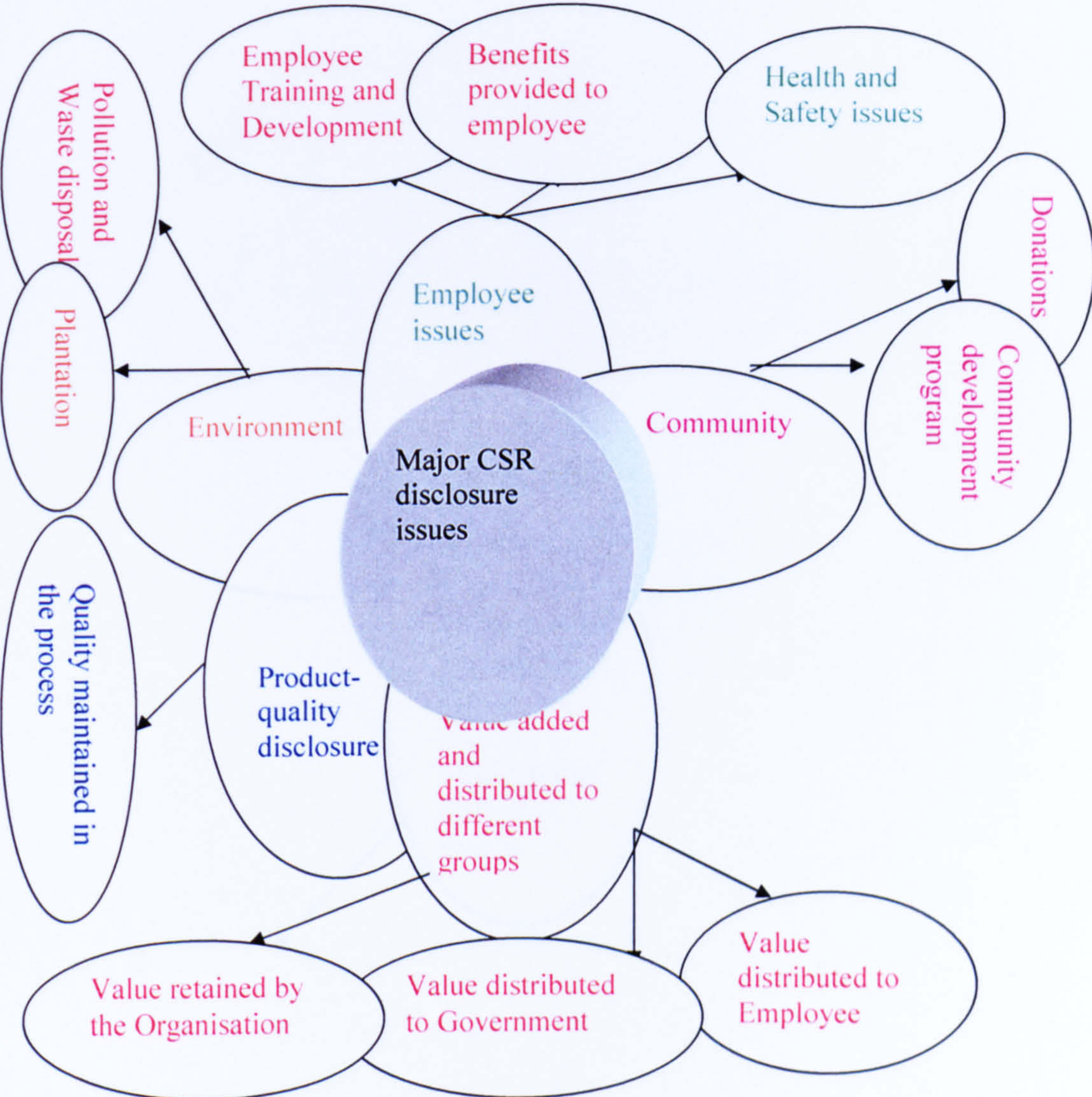
Mental map of MM-15 (code name of interviewee) who identified CSR issues reported



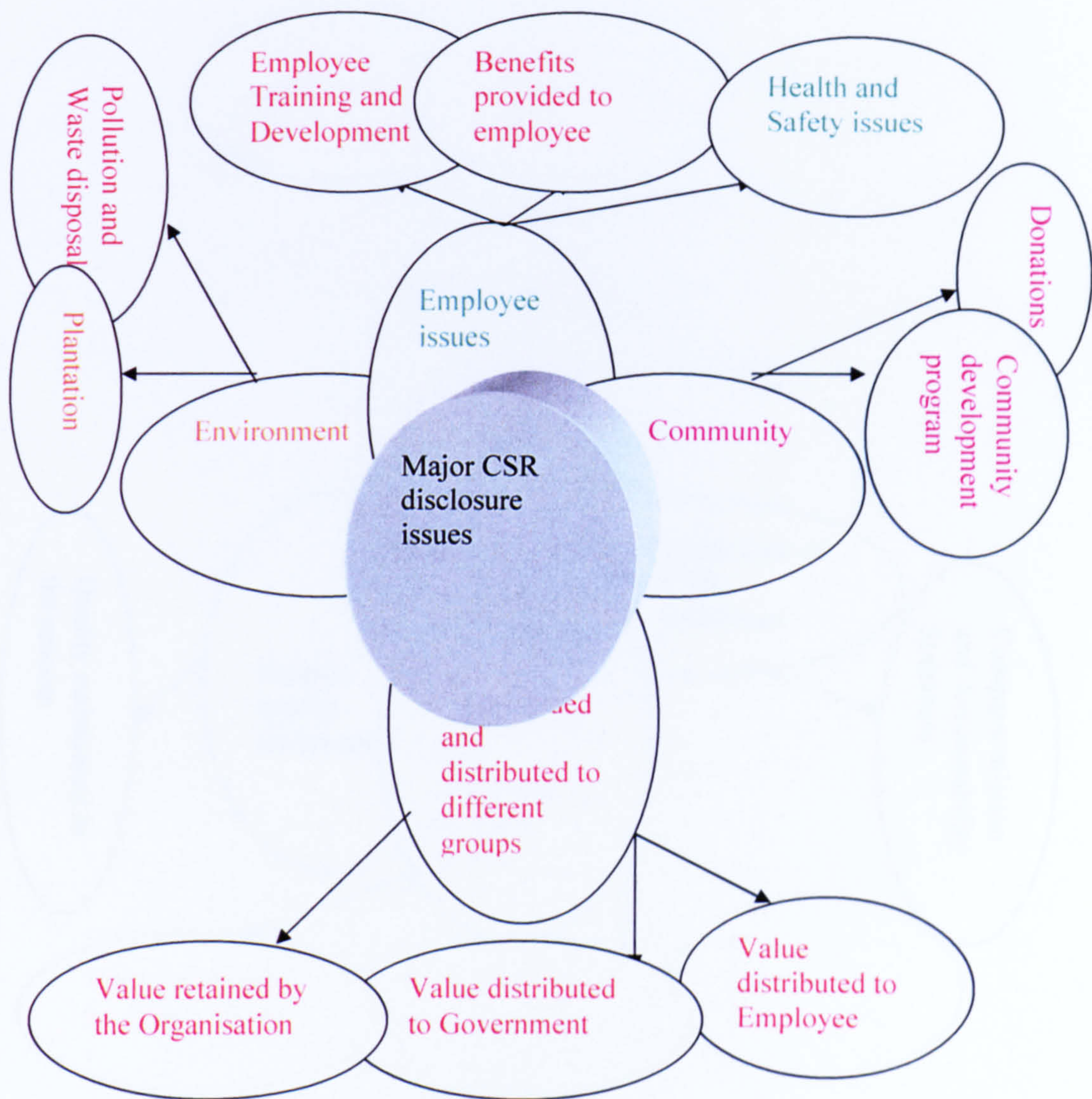
Mental map of MM-16 (code name of interviewee) who identified CSR issues reported



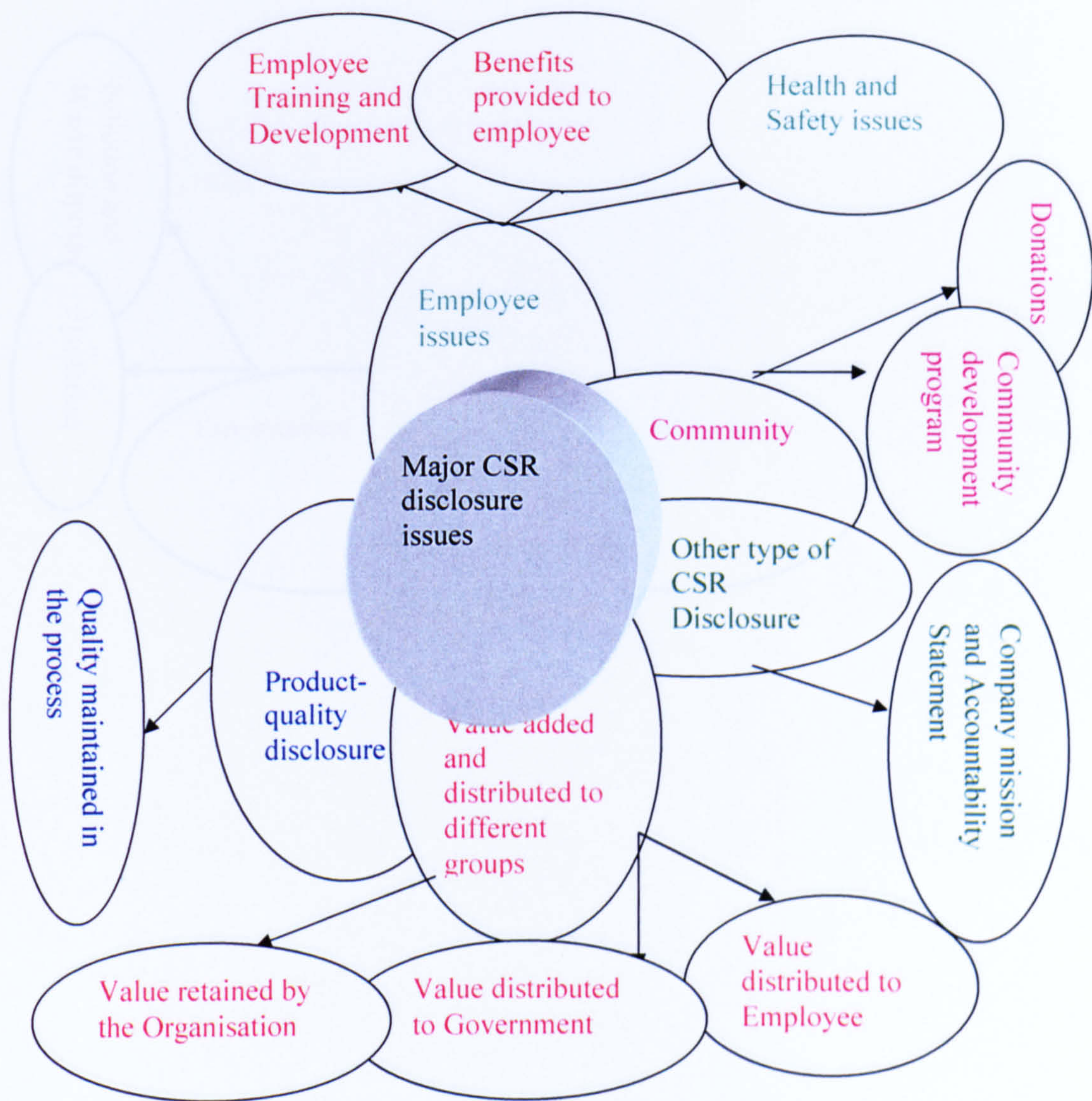
Mental map of MD-17 (code name of interviewee) who identified CSR issues reported



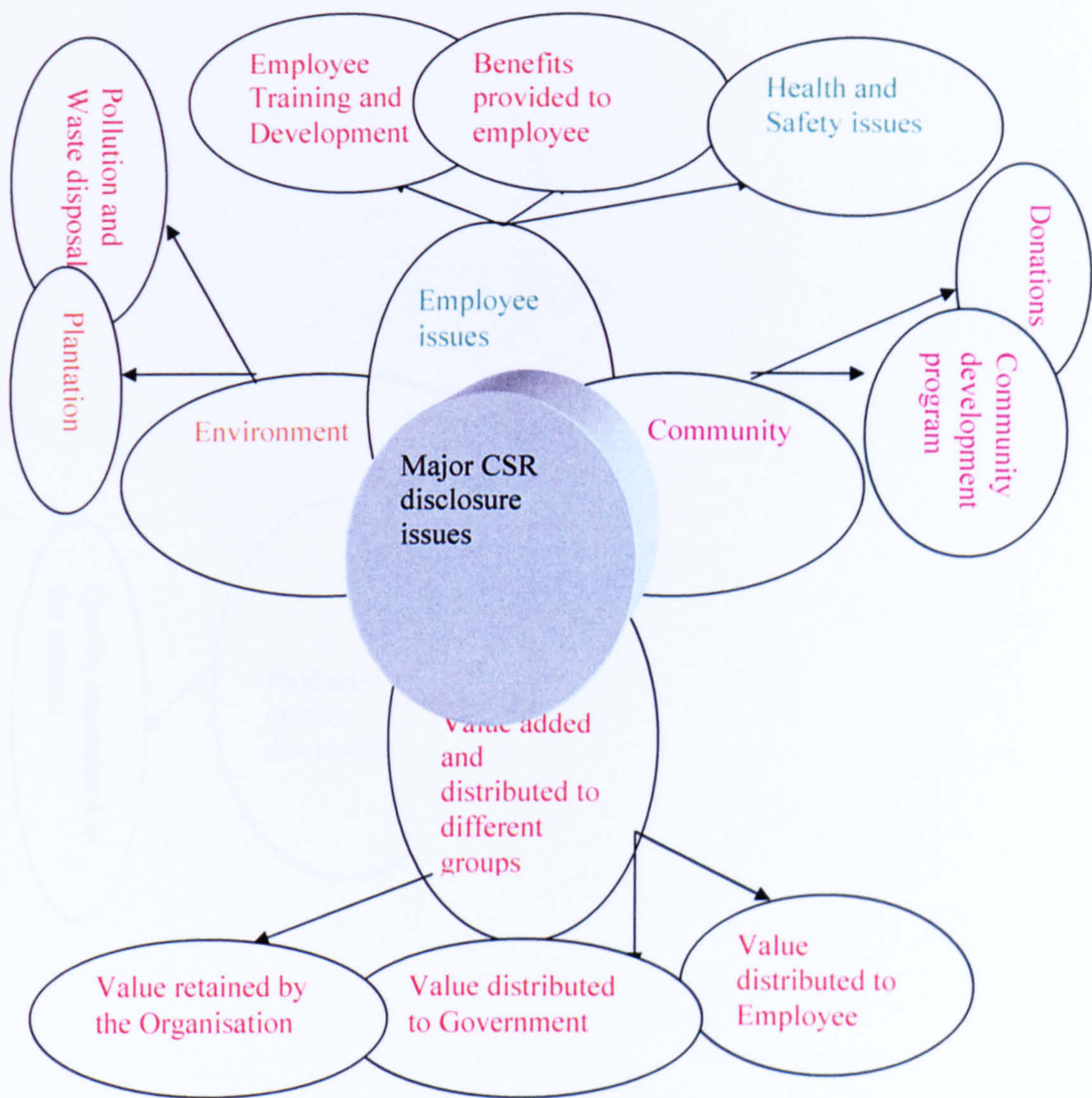
Mental map of MD-18 (code name of interviewee) who identified CSR issues reported



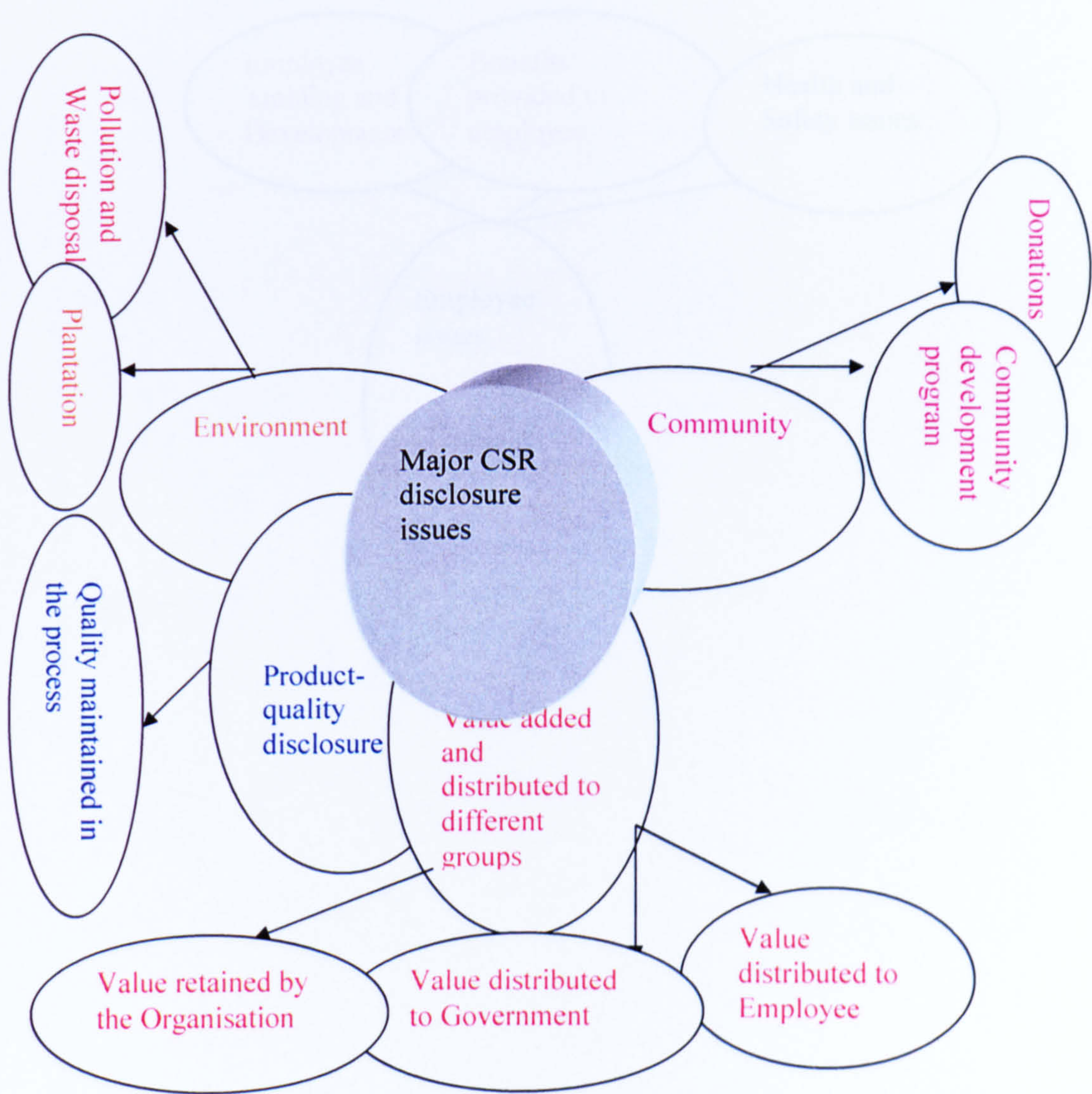
Mental map of CEOM-1 (code name of interviewee) who identified CSR issues reported



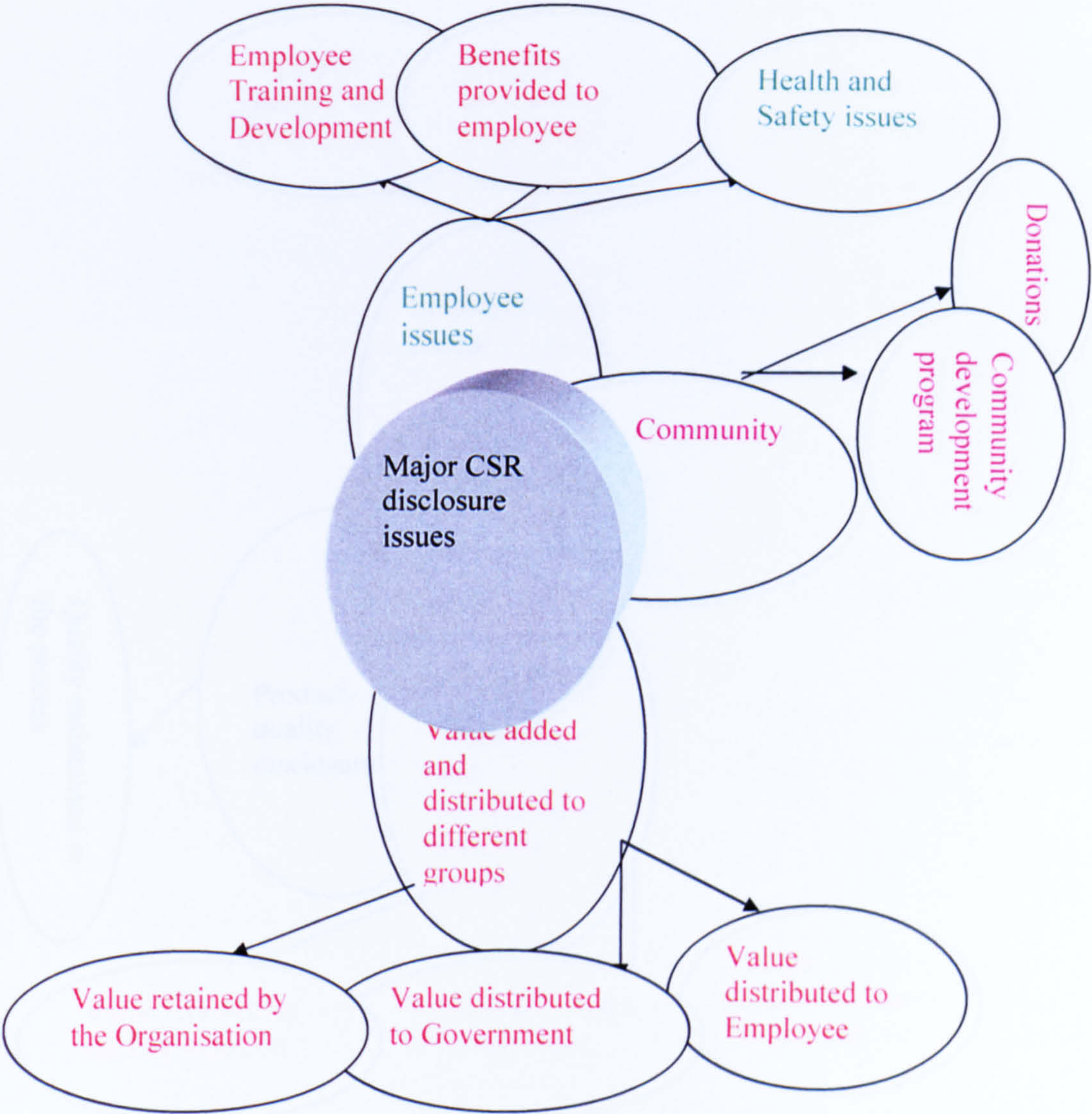
Mental map of CEOM-2 (code name of interviewee) who identified CSR issues reported



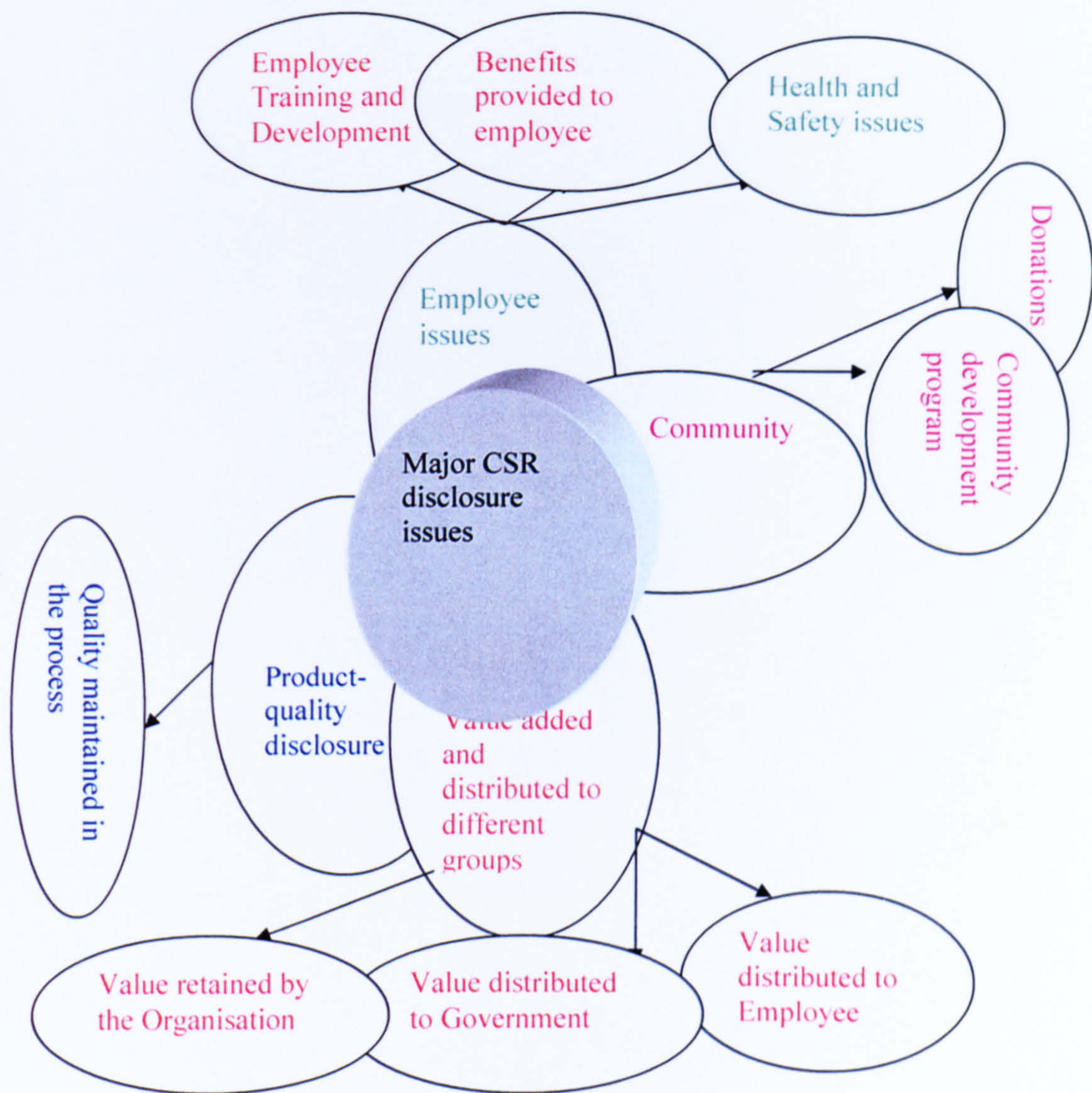
Mental map of CEOM-3 (code name of interviewee) who identified CSR issues reported



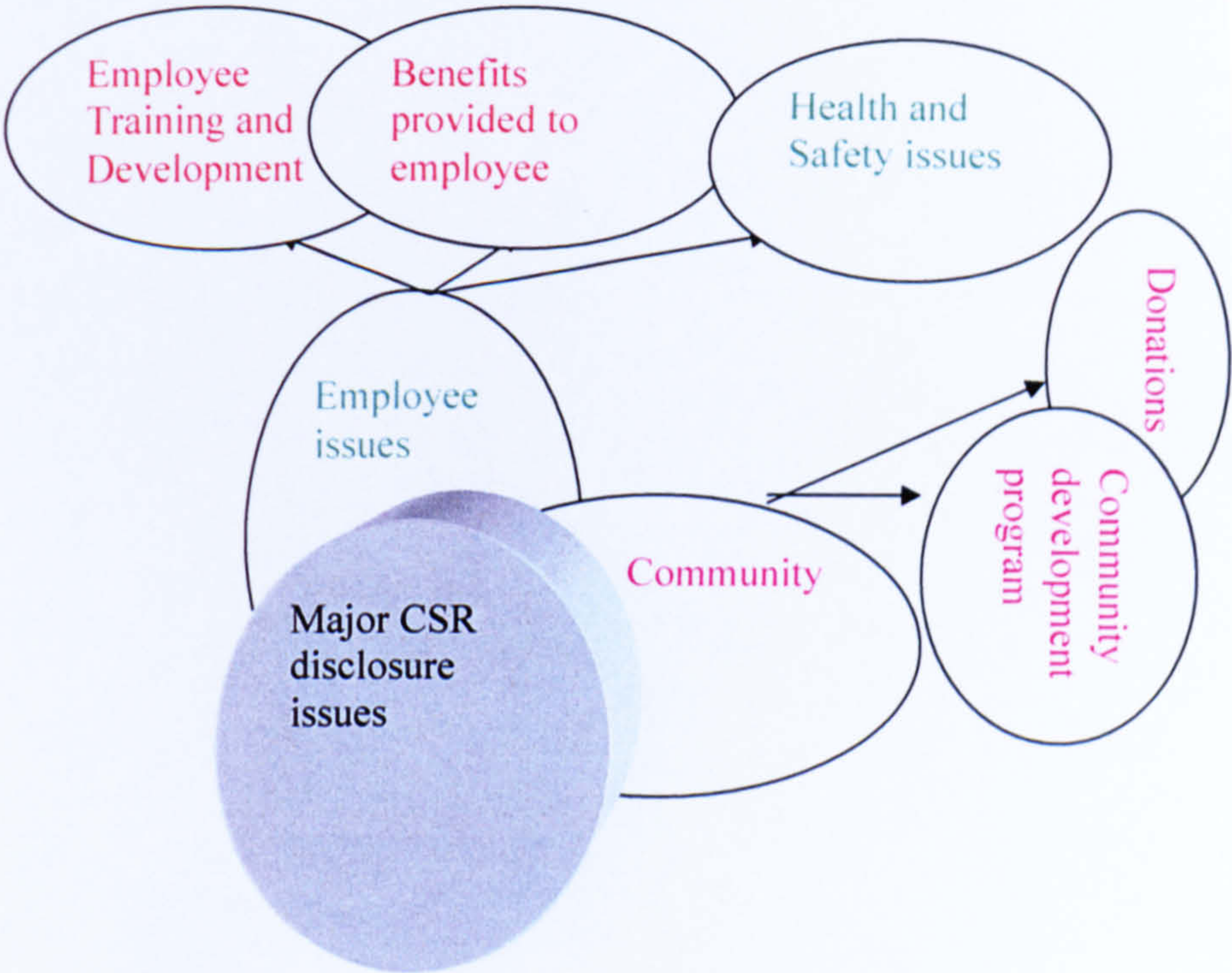
Mental map of CEOM-4 (code name of interviewee) who identified CSR issues reported



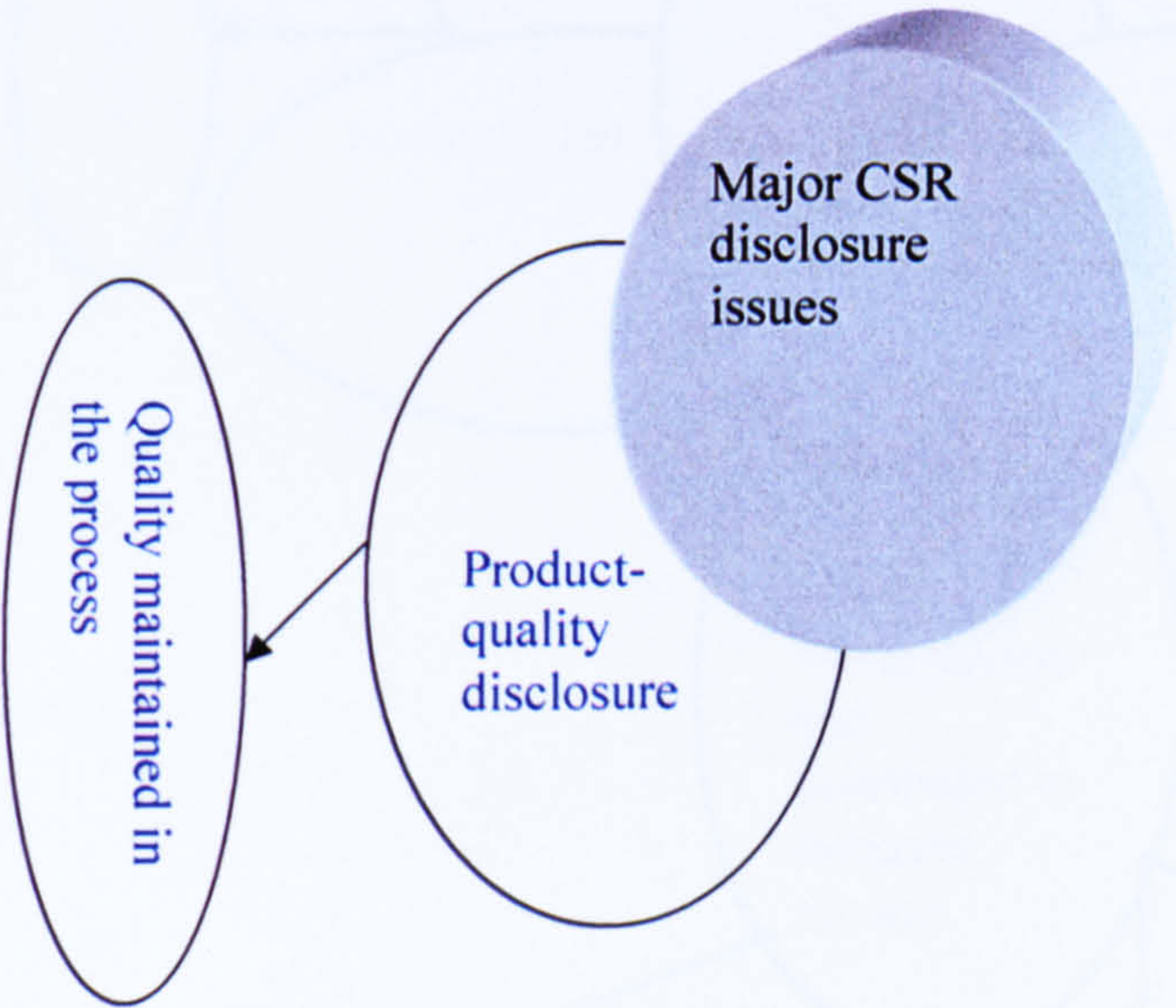
Mental map of CEOM-5 (code name of interviewee) who identified CSR issues reported



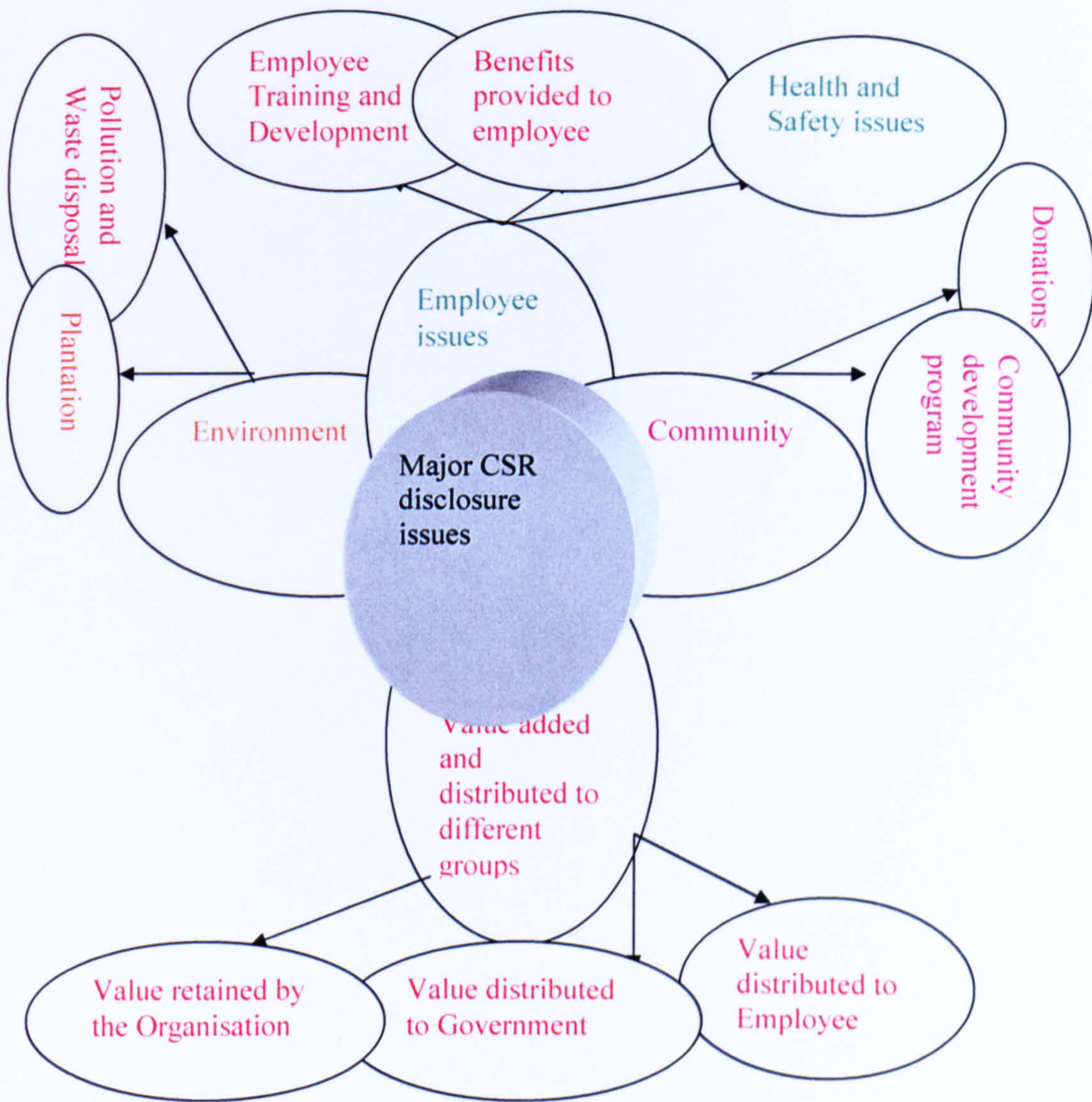
Mental map of CEOM-7 (code name of interviewee) who identified CSR issues reported



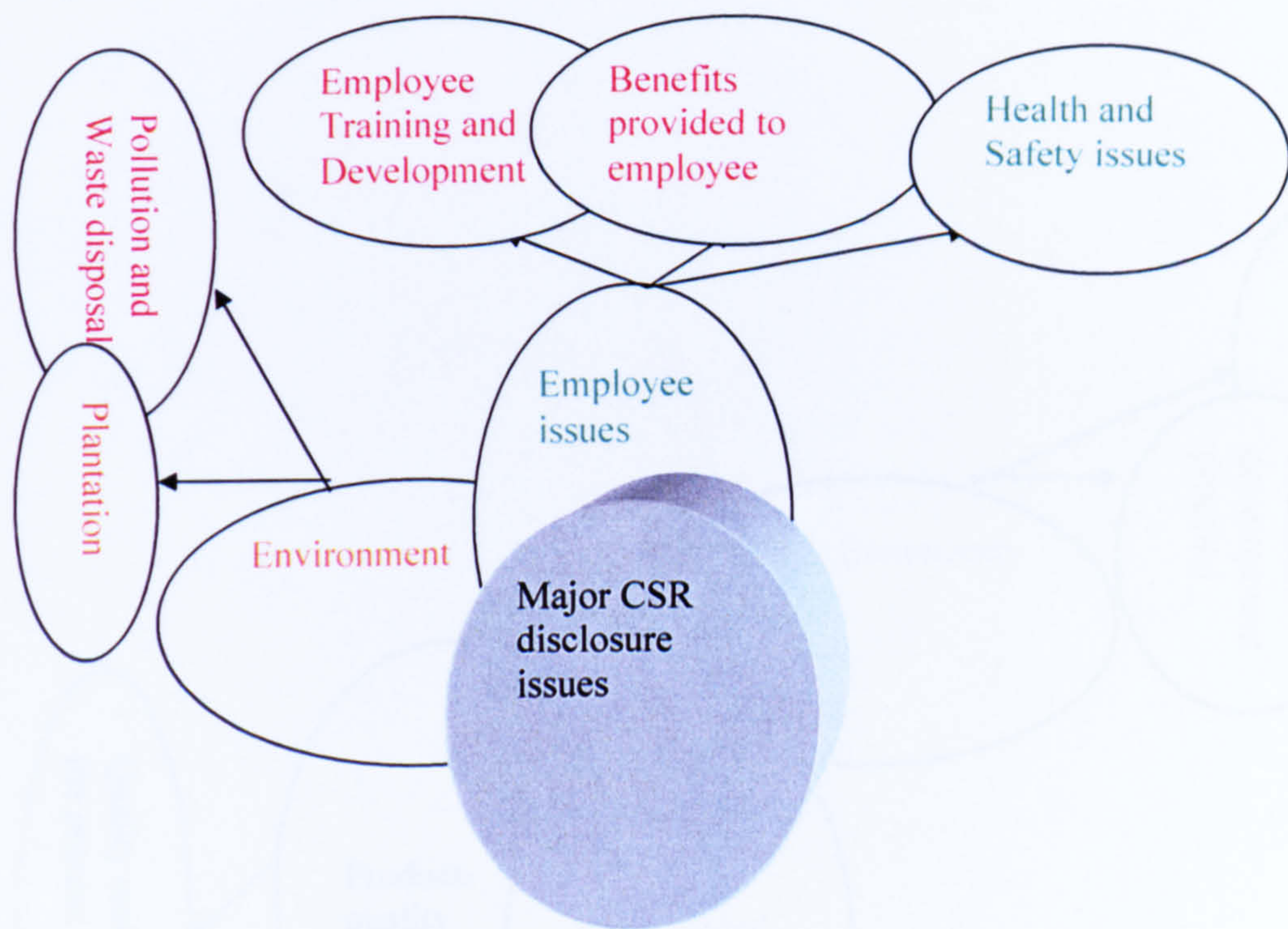
Mental map of CEOM-8 (code name of interviewee) who identified CSR issues reported



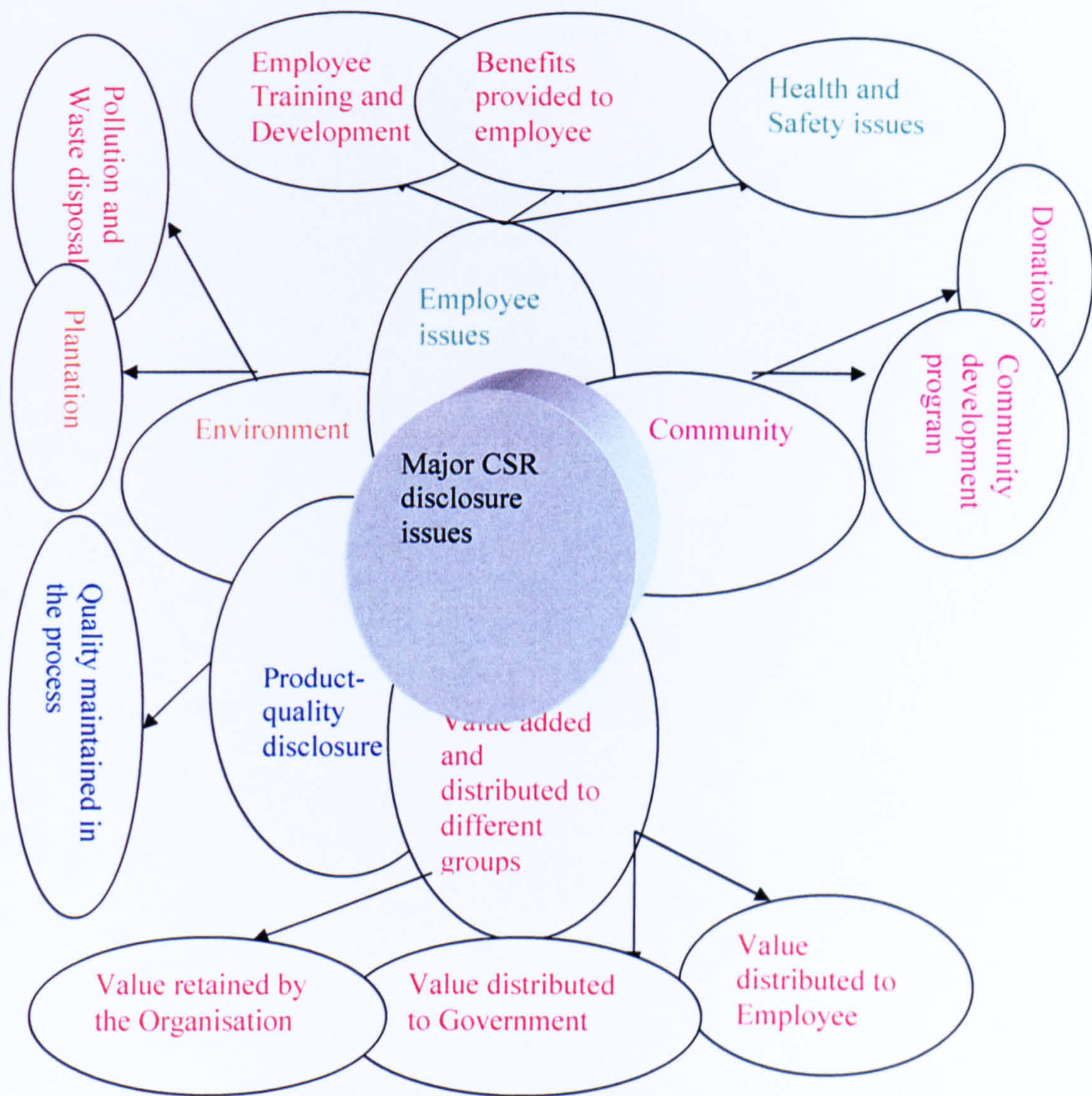
Mental map of CEOM-9 (code name of interviewee) who identified CSR issues reported



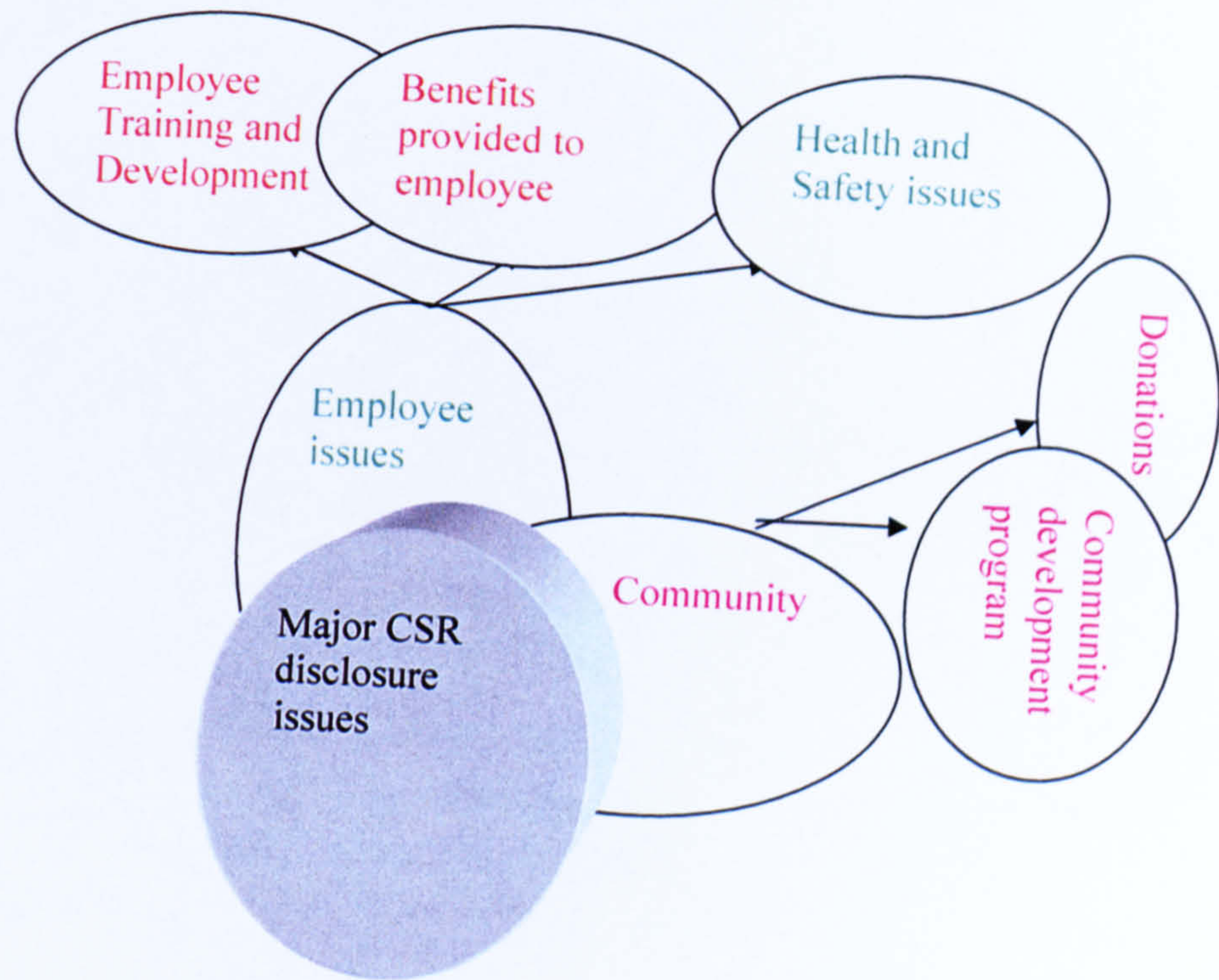
Mental map of CEOD-10 (code name of interviewee) who identified CSR issues reported



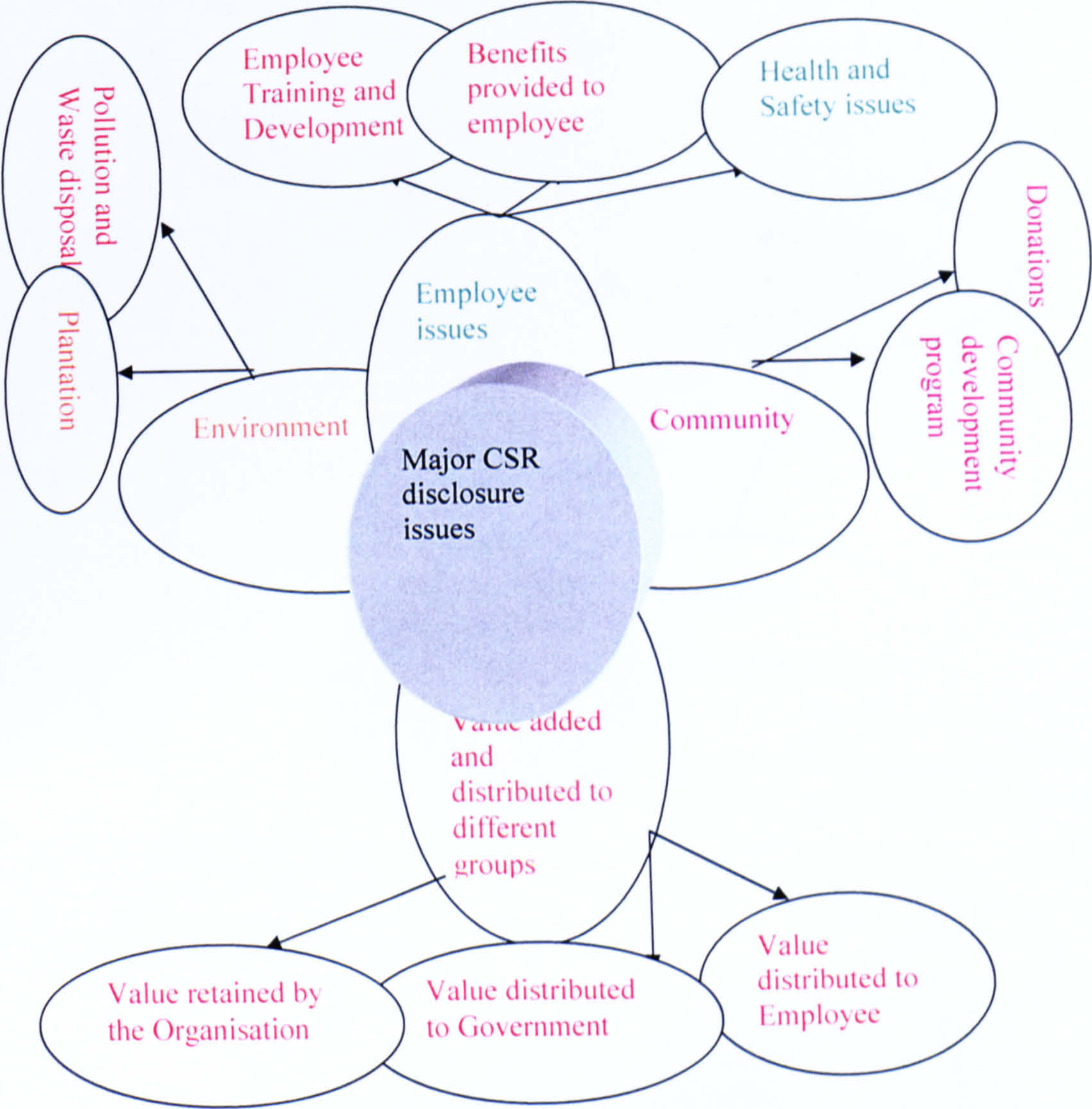
Mental map of SM-1 (code name of interviewee) who identified CSR issues reported



Mental map of SM-2 (code name of interviewee) who identified CSR issues reported



Mental map of SD-3 (code name of interviewee) who identified CSR issues reported

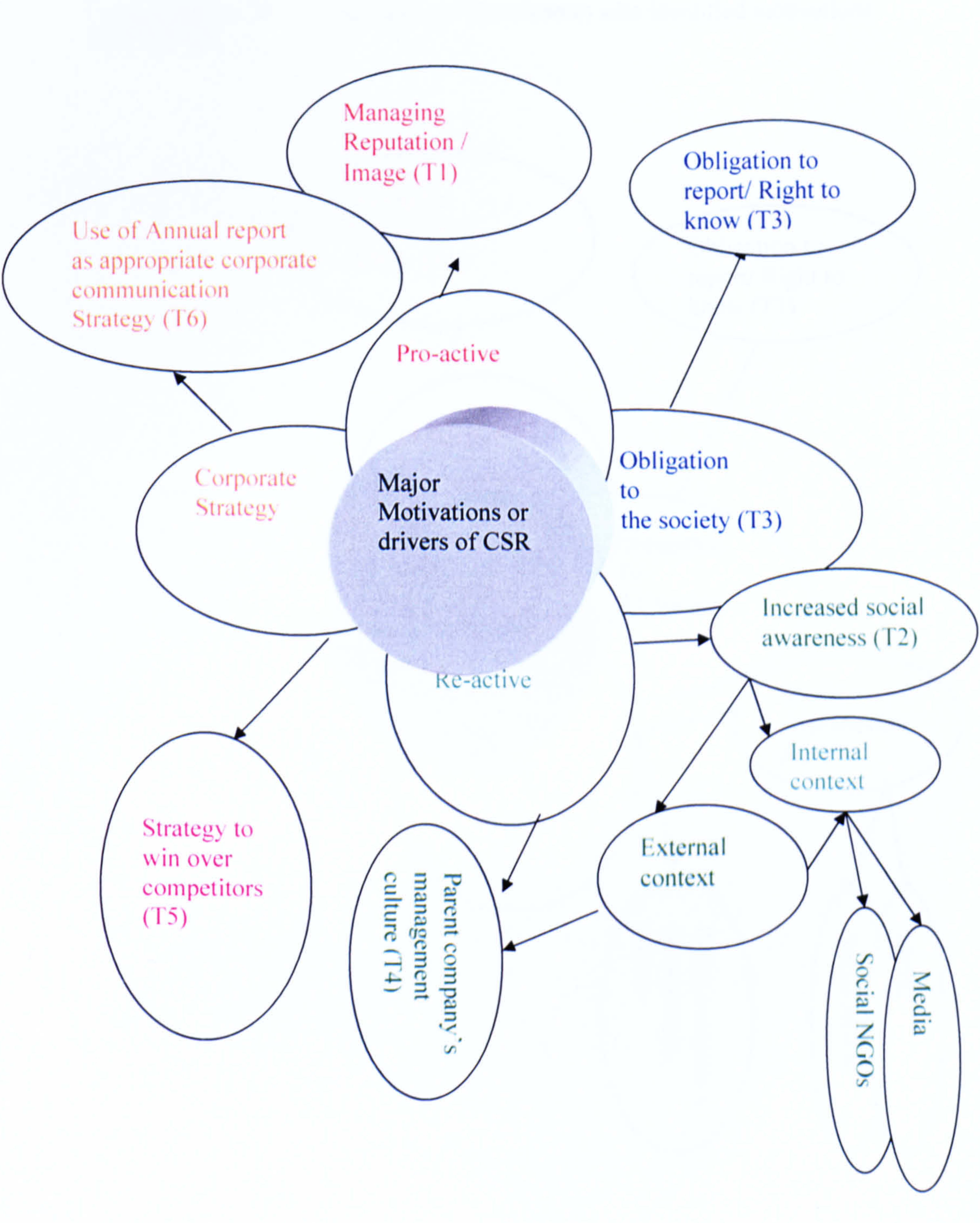


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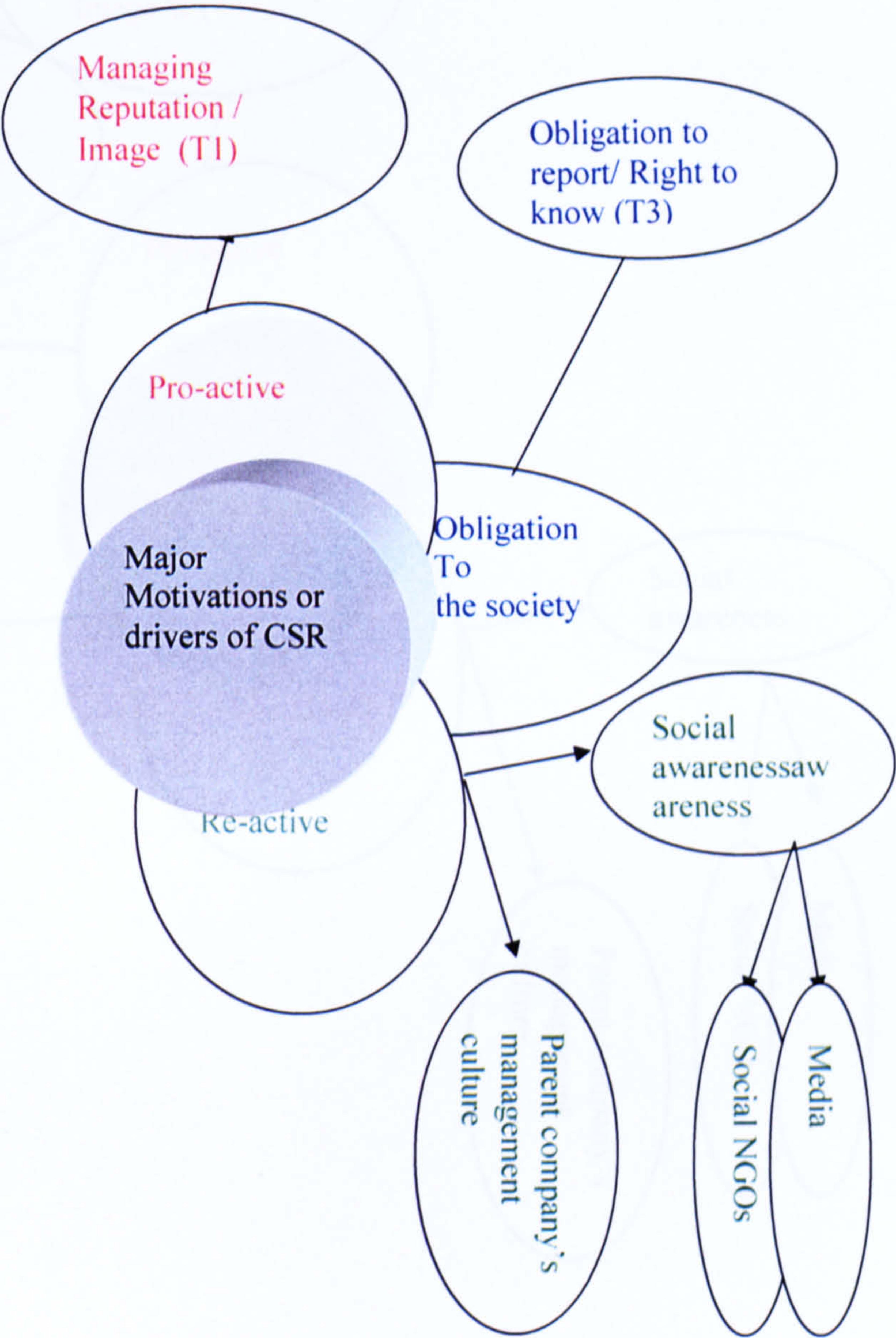
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6.7 Network chart showing overall motivations behind CSR identified by company executives

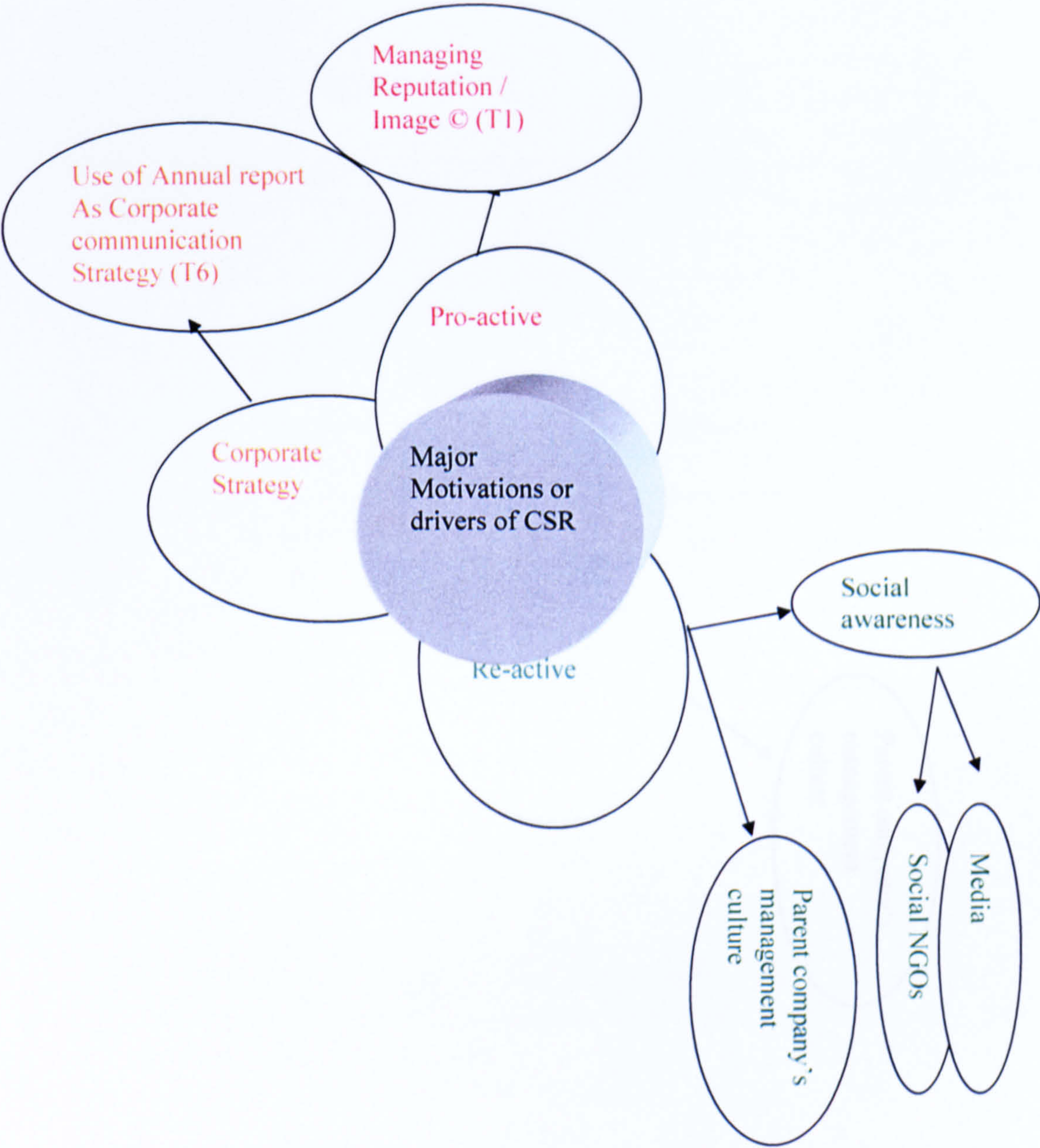


6.8 Network chart showing motivations of CSR identified by each interviewee

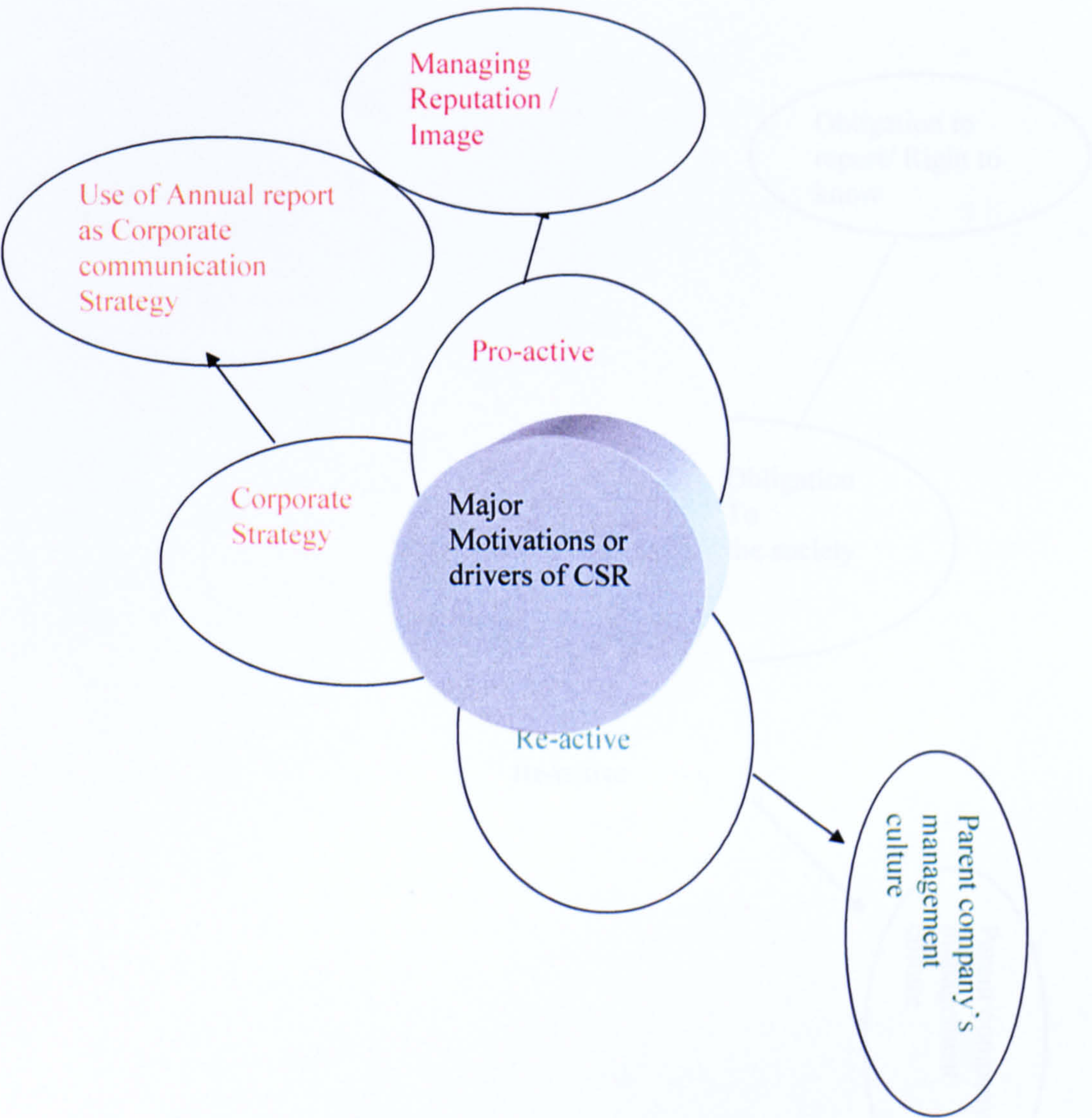
Mental map of DM-1 (code name of interviewee) who identified motivations behind CSR



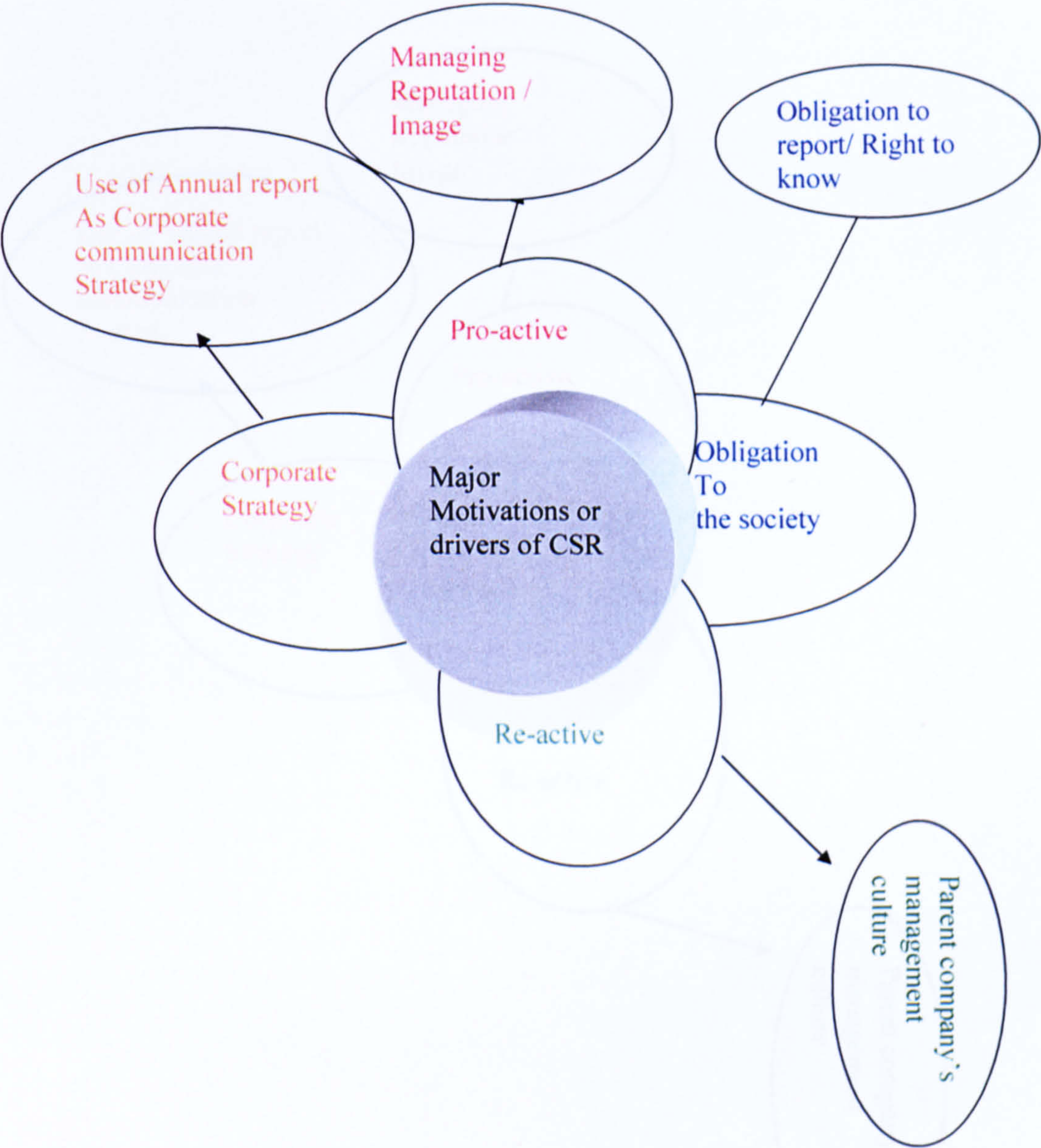
Mental map of DM-2 (code name of interviewee) who identified motivations behind CSR



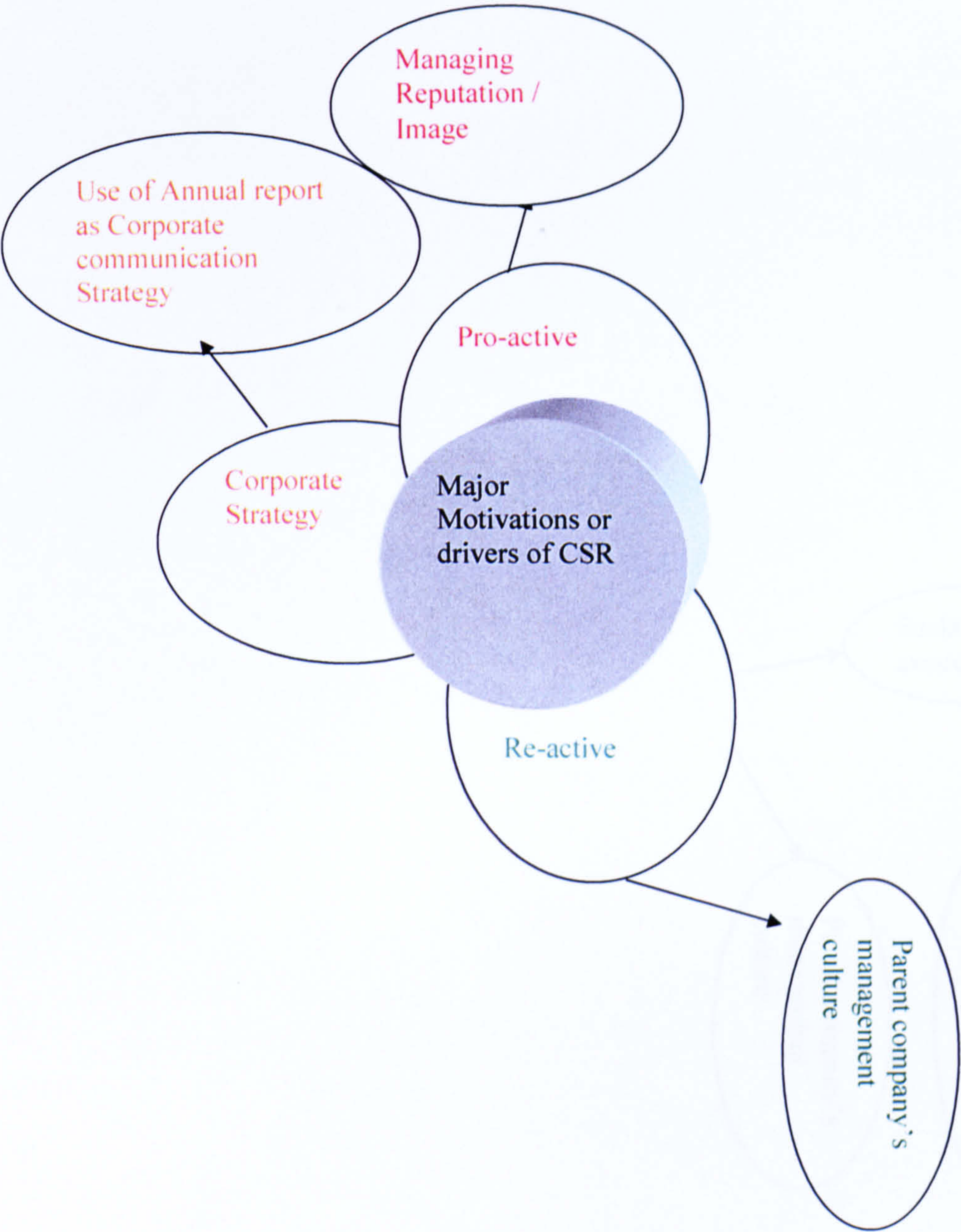
Mental map of DM-3 (code name of interviewee) who identified motivations behind CSR



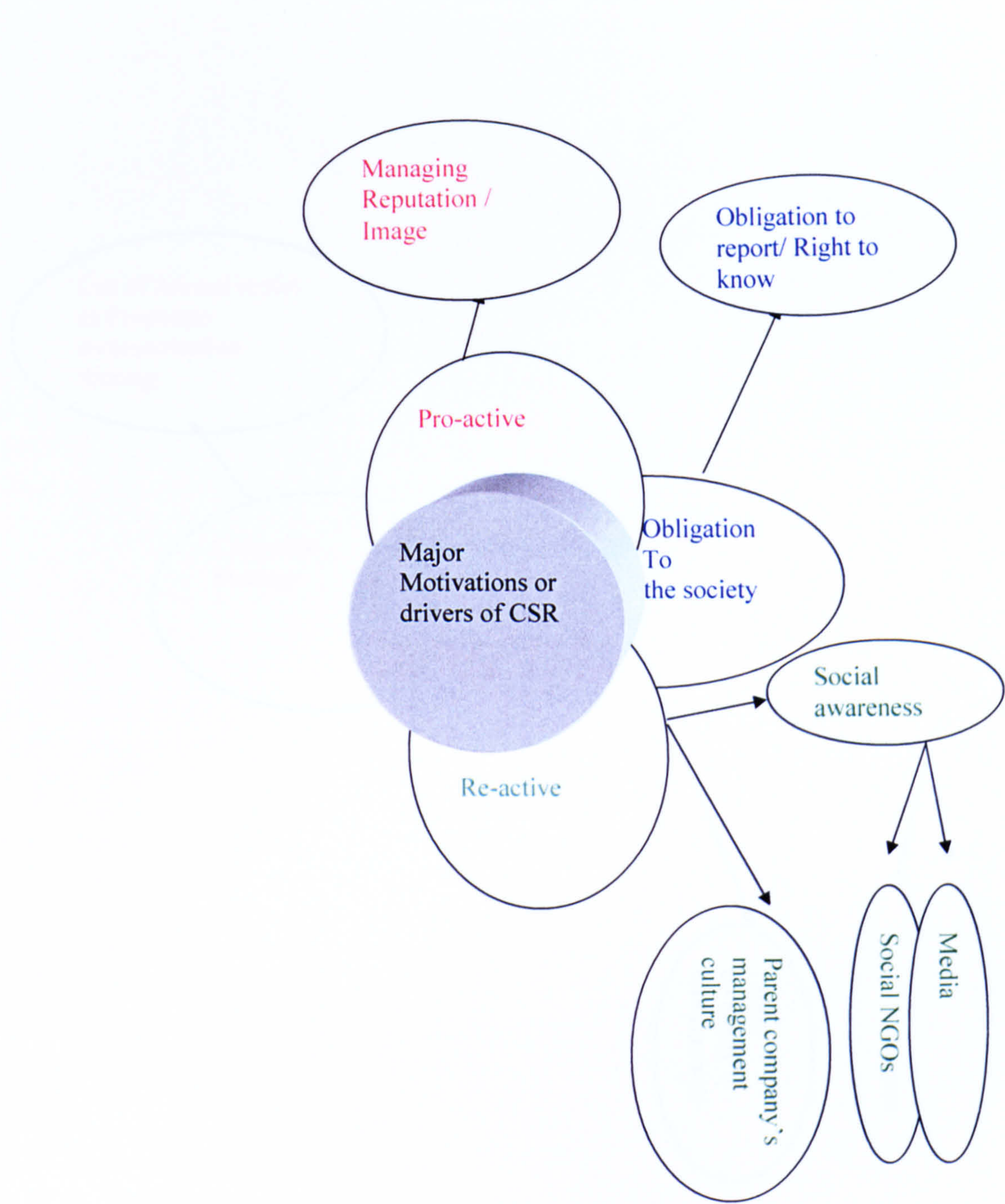
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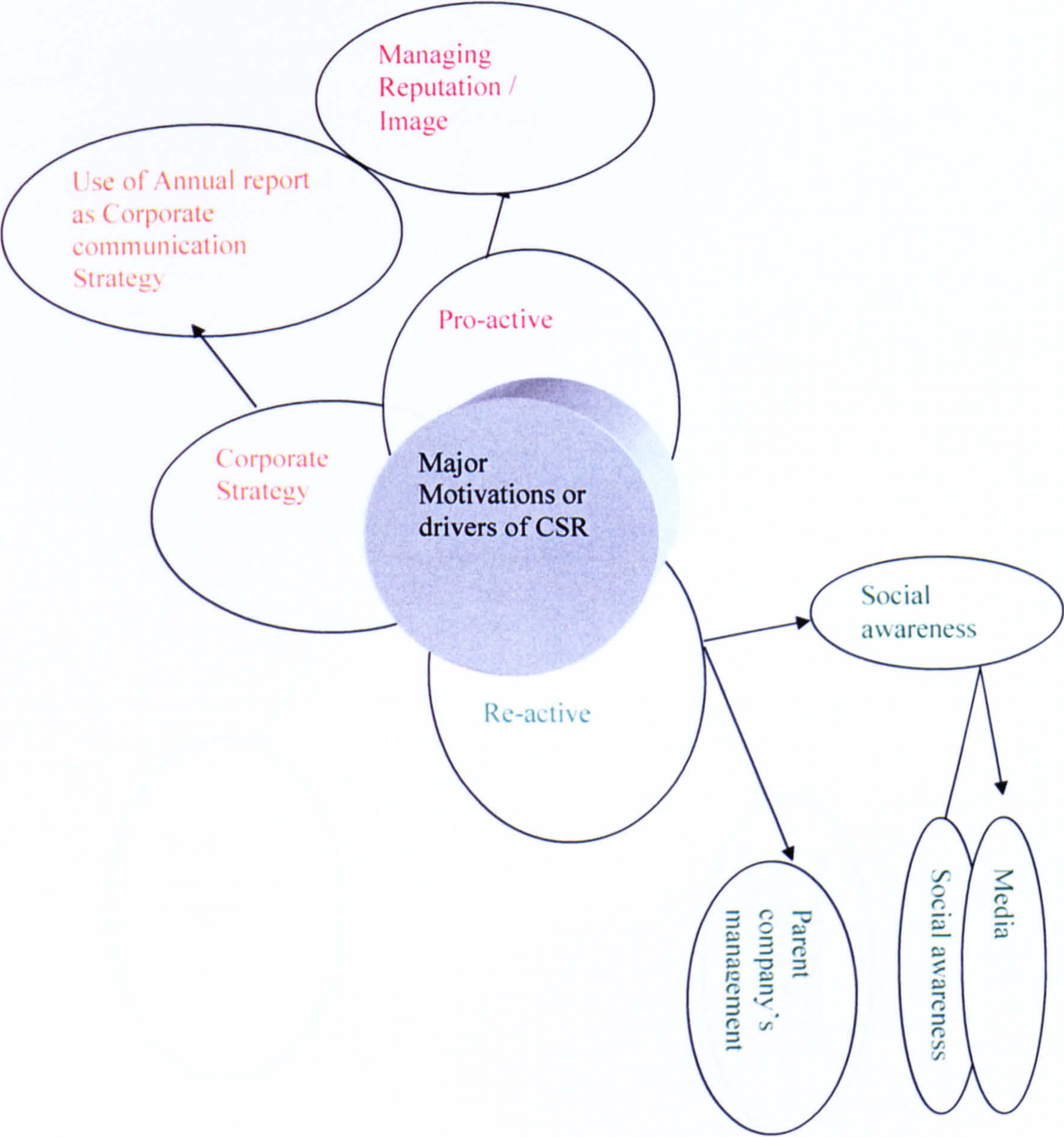
Mental map of DM- 5 (code name of interviewee) who identified motivations behind CSR



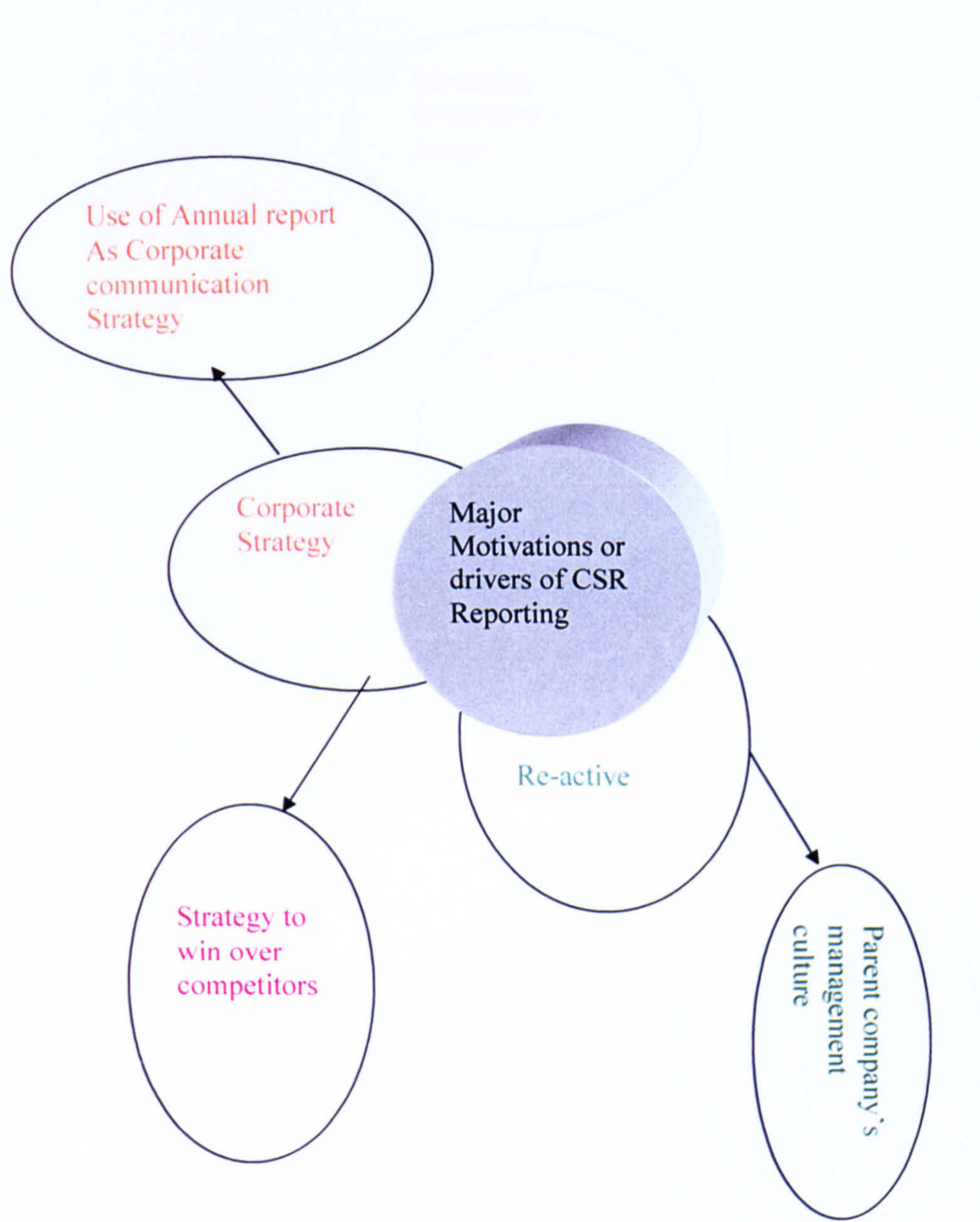
Mental map of DM-7 (code name of interviewee) who identified motivations behind CSR



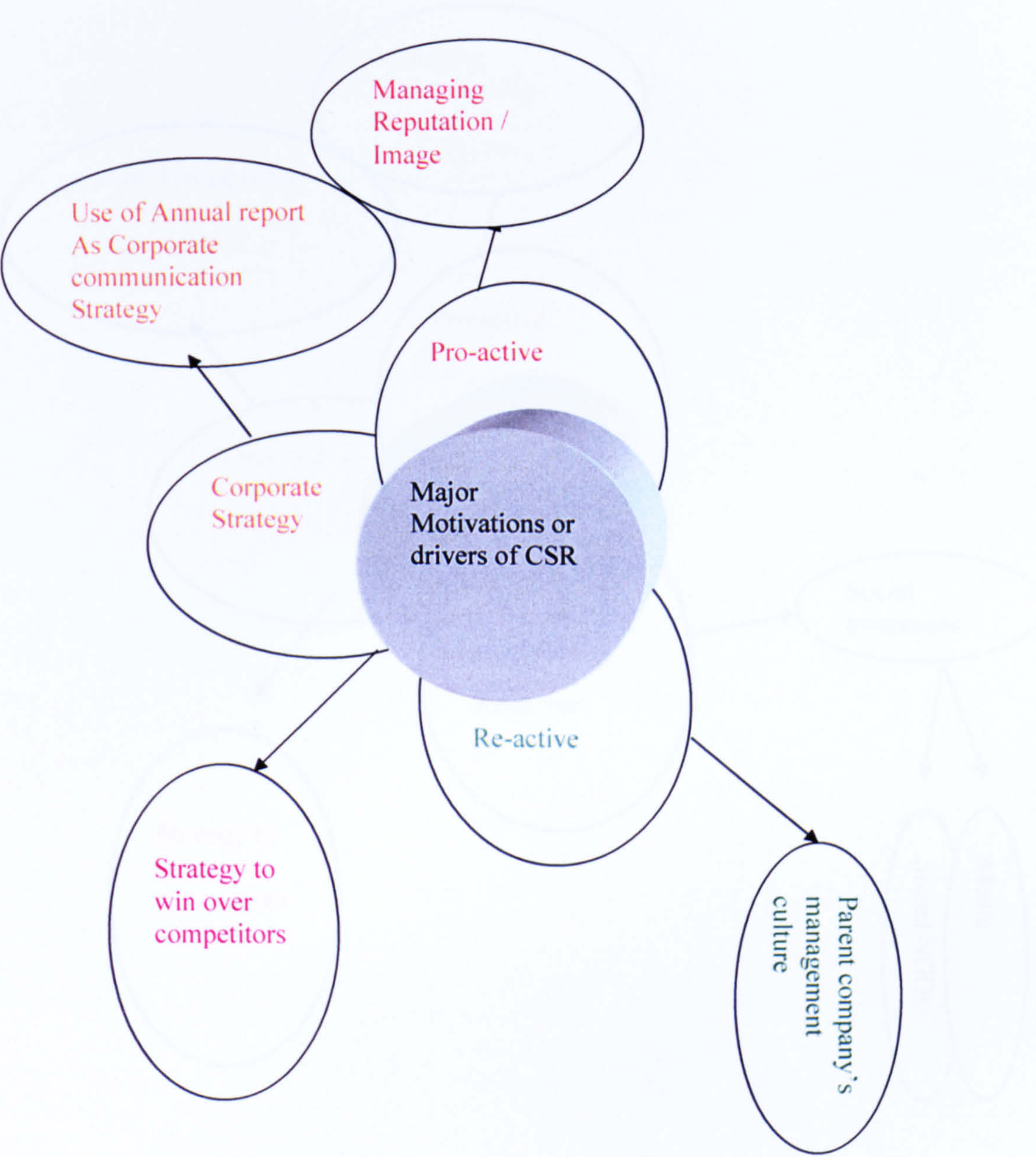
Mental map of DM-8 (code name of interviewee) who identified motivations behind CSR



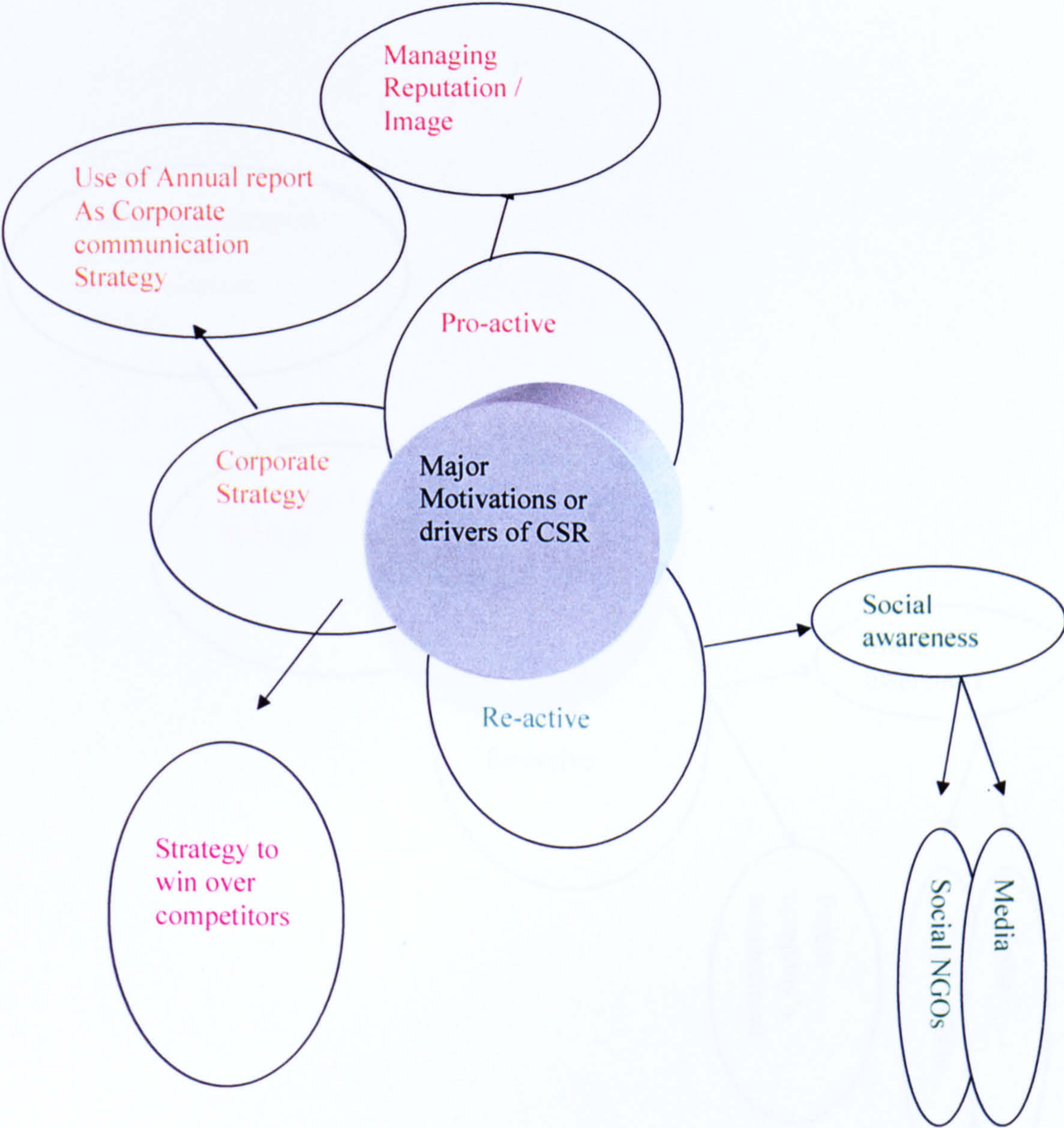
Mental map of DM-9 (code name of interviewee) who identified motivations behind CSR



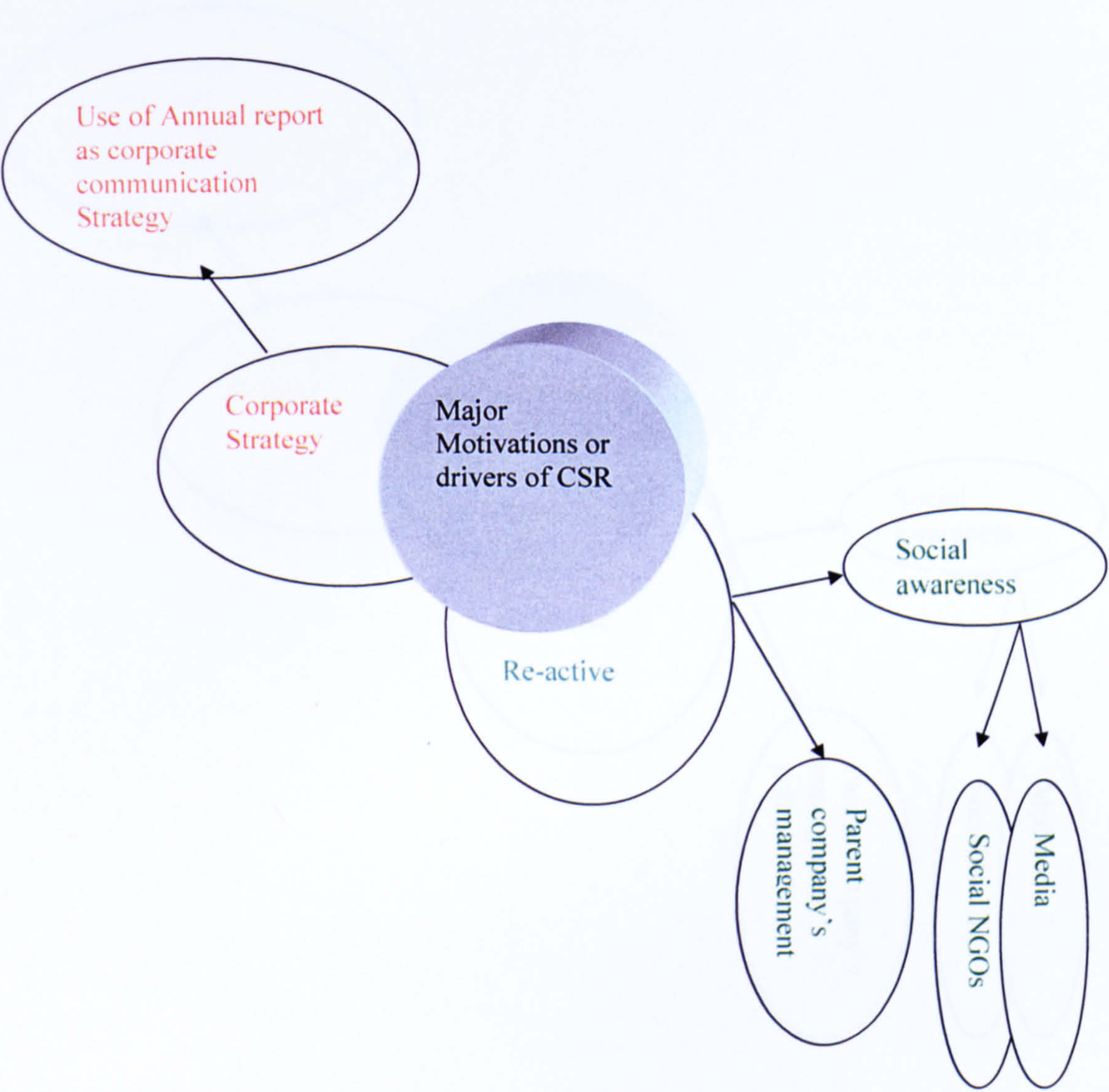
Mental map of DM-10 (code name of interviewee) who identified motivations behind CSR



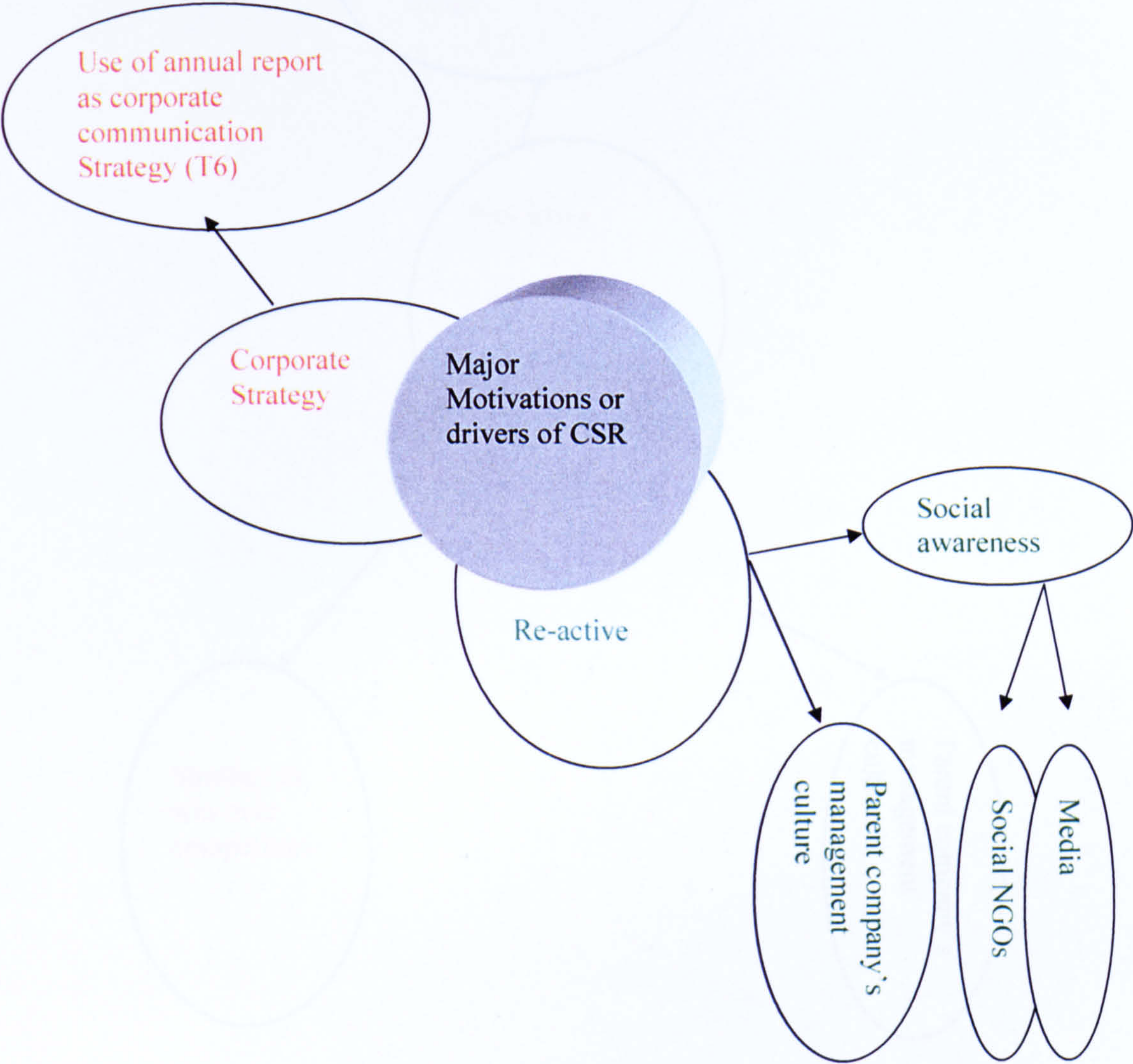
Mental map of DM-11 (code name of interviewee) who identified motivations behind CSR



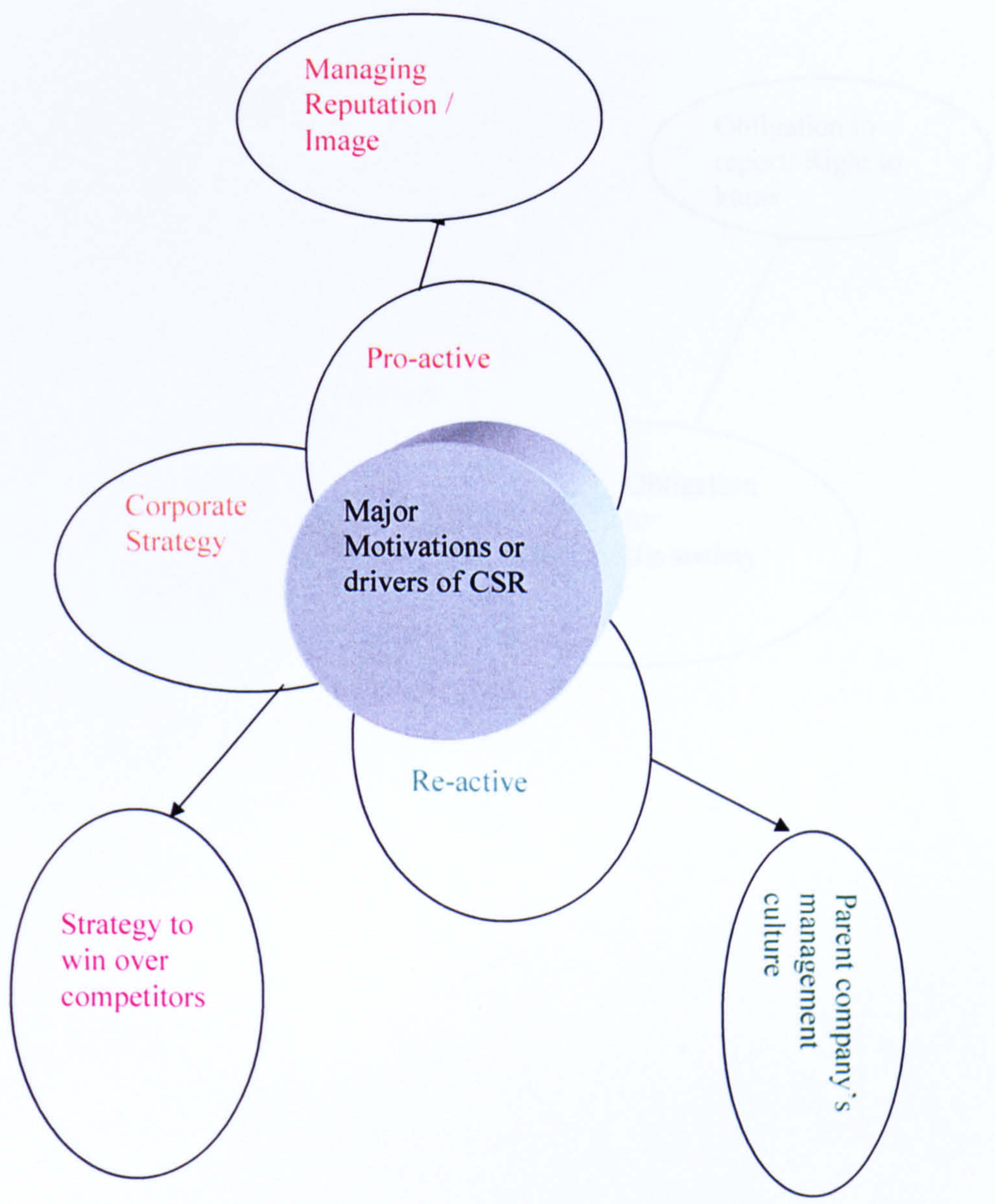
Mental map of DM-12 (code name of interviewee) who identified motivations behind CSR



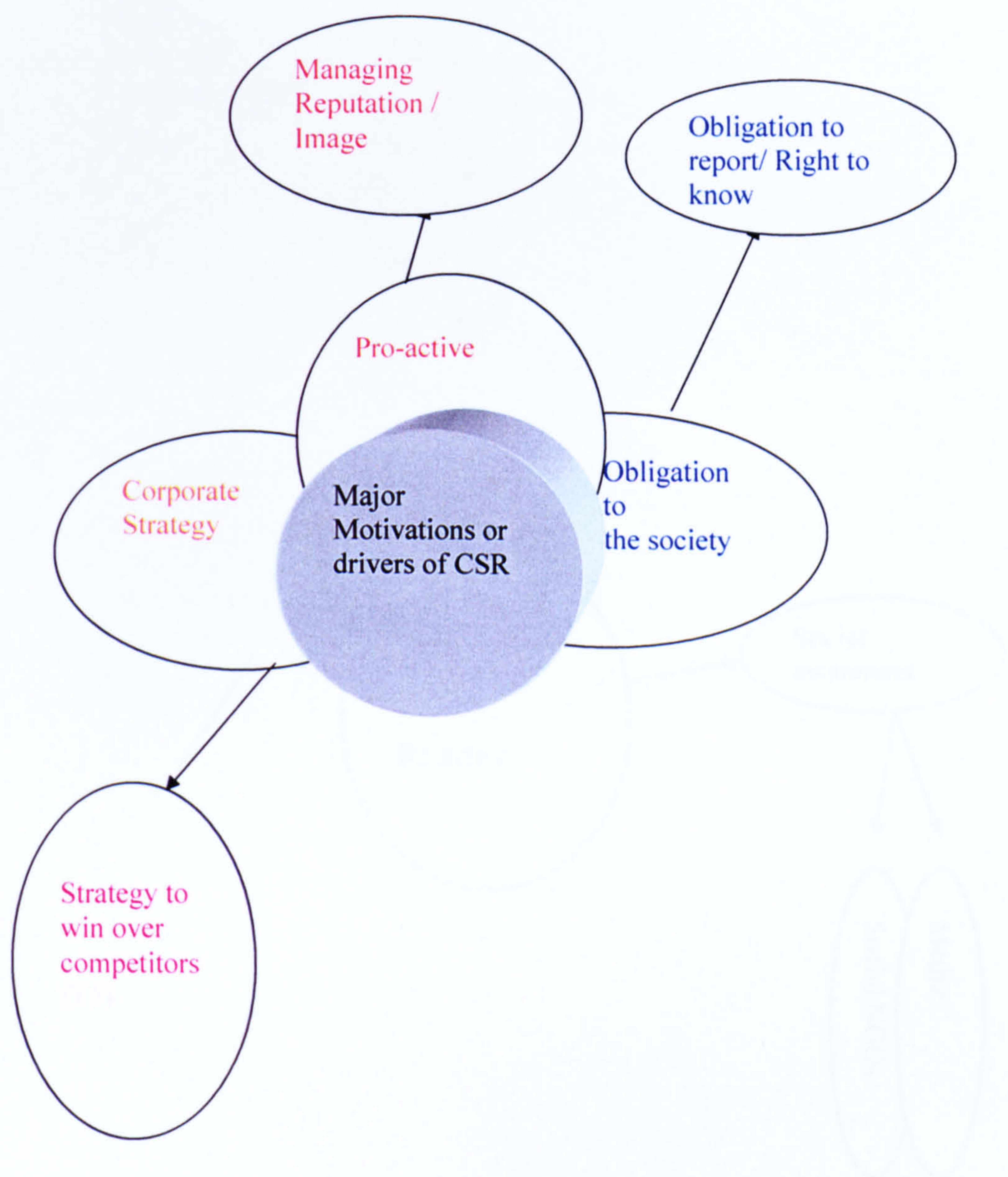
Mental map of DM-13 (code name of interviewee) who identified motivations behind CSR



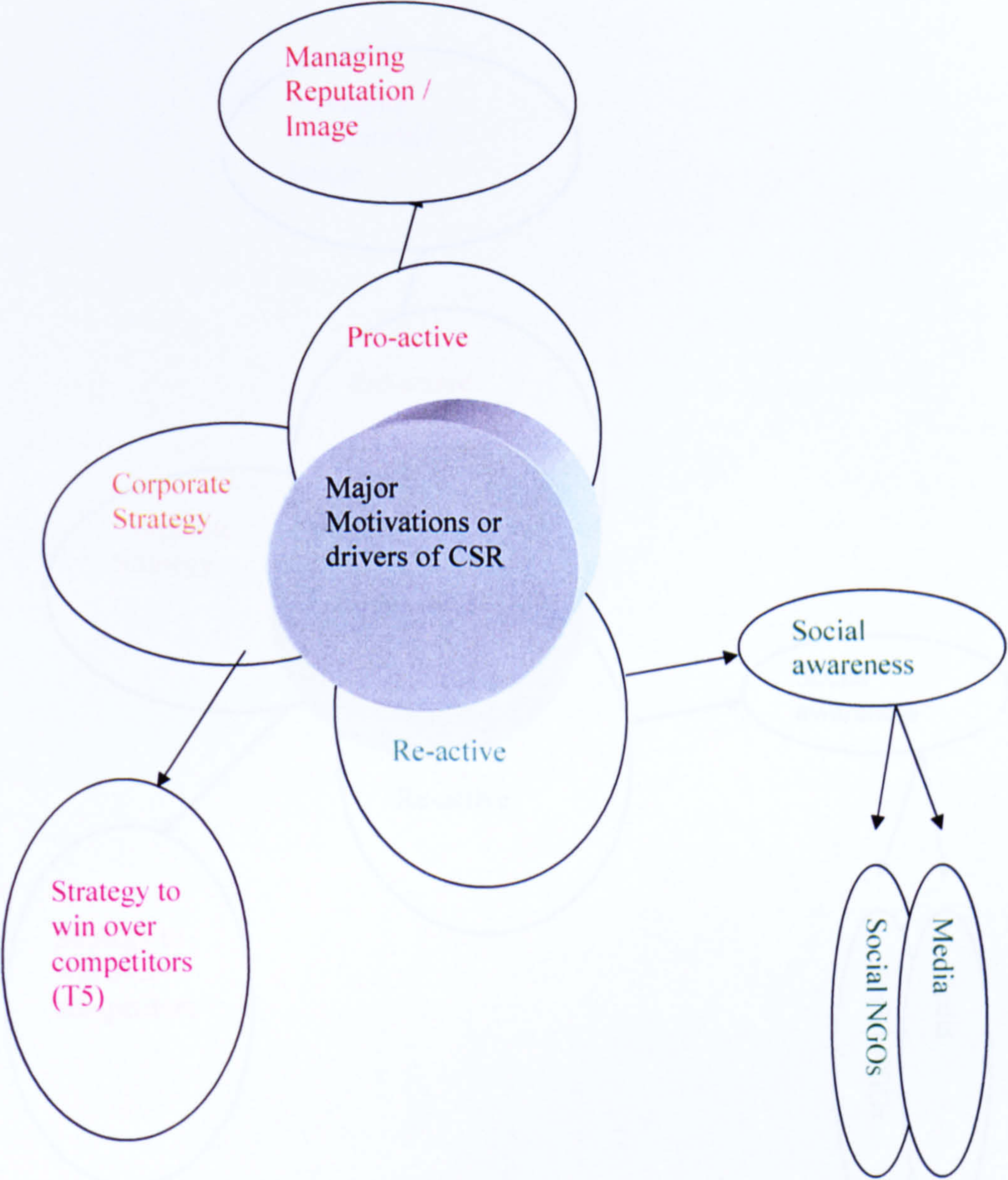
Mental map of DM-14 (code name of interviewee) who identified motivations behind CSR



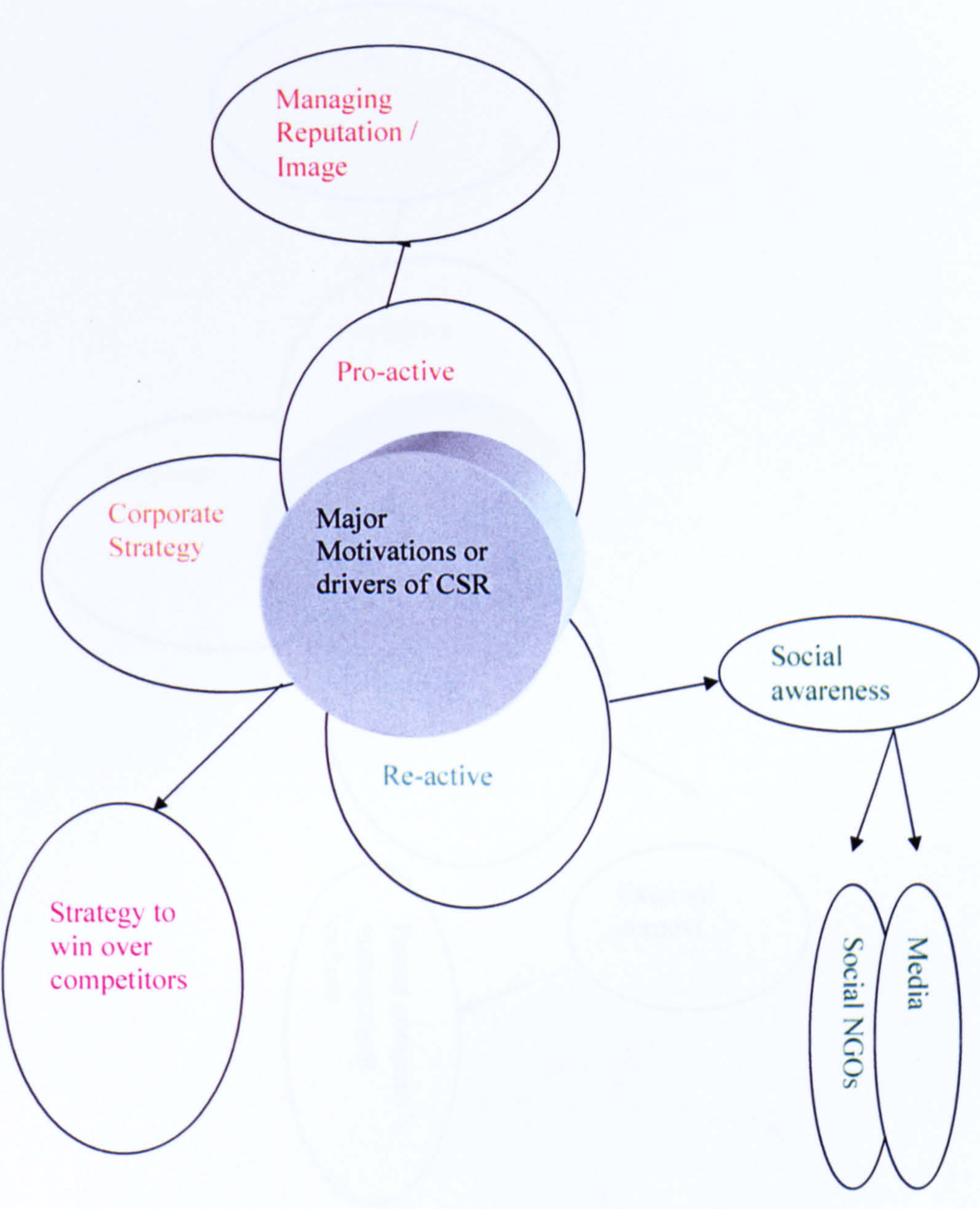
Mental map of DD-15 (code name of interviewee) who identified motivations behind CSR



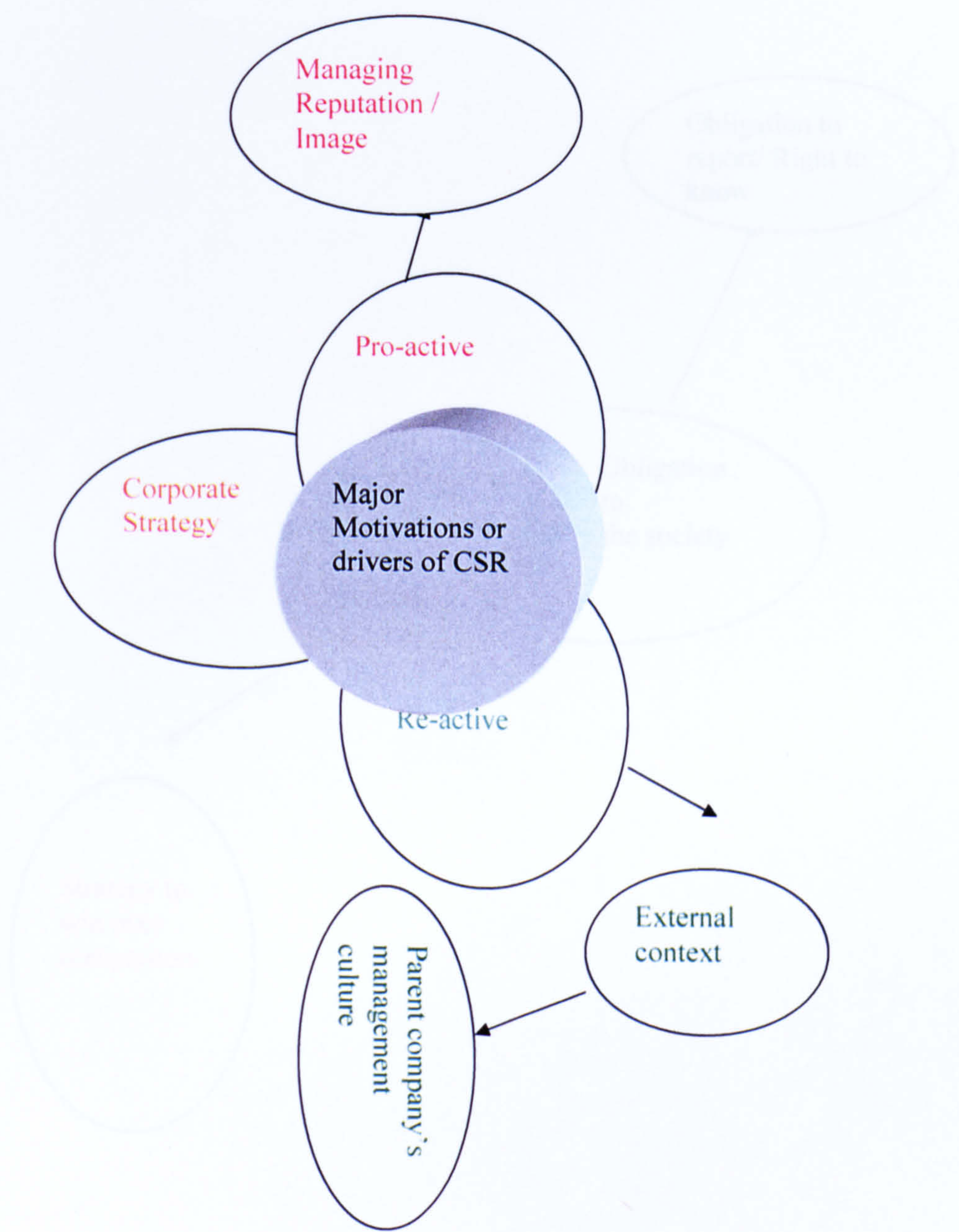
Mental map of DD-16 (code name of interviewee) who identified motivations behind CSR



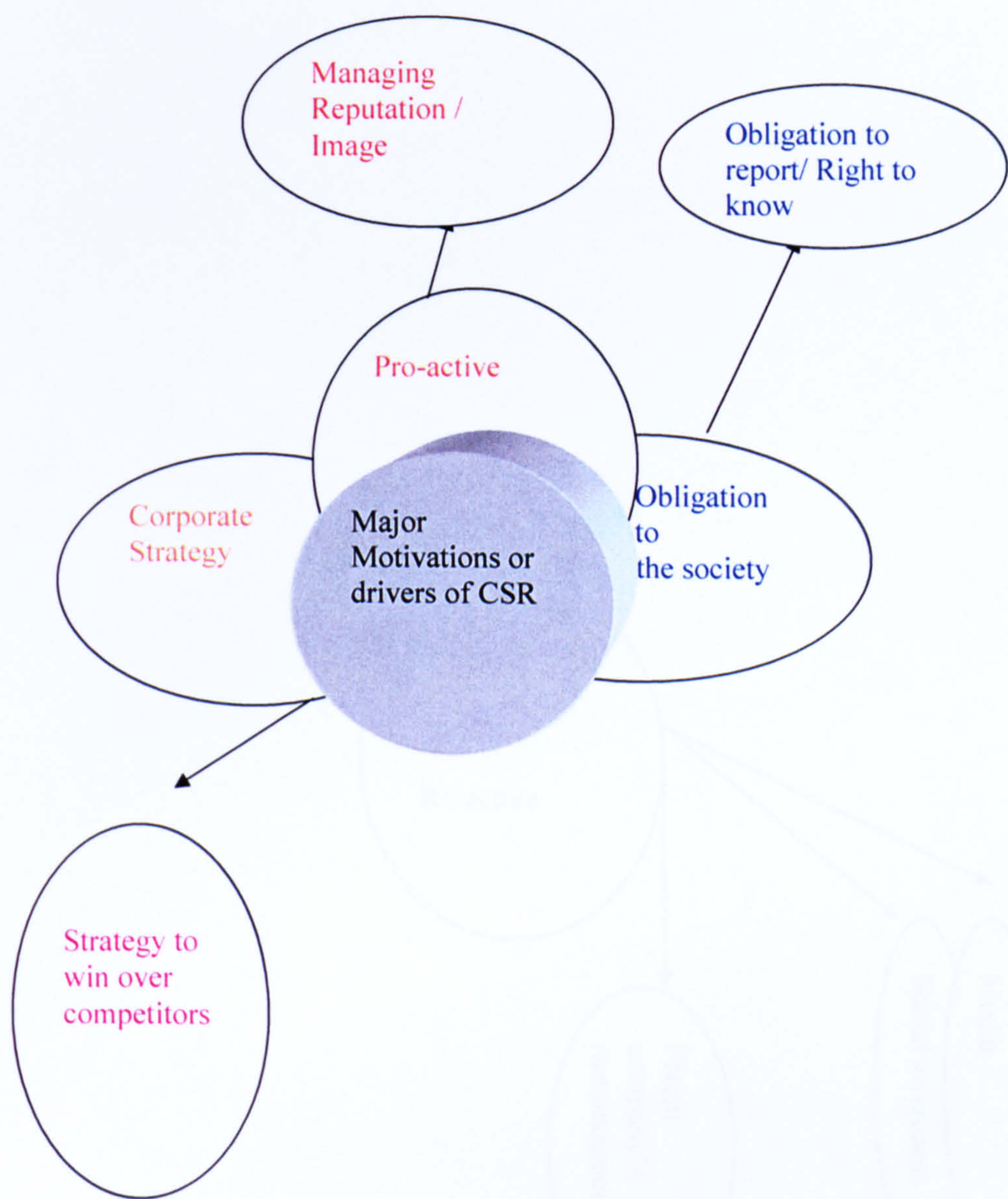
Mental map of CM-1 (code name of interviewee) who identified motivations behind CSR



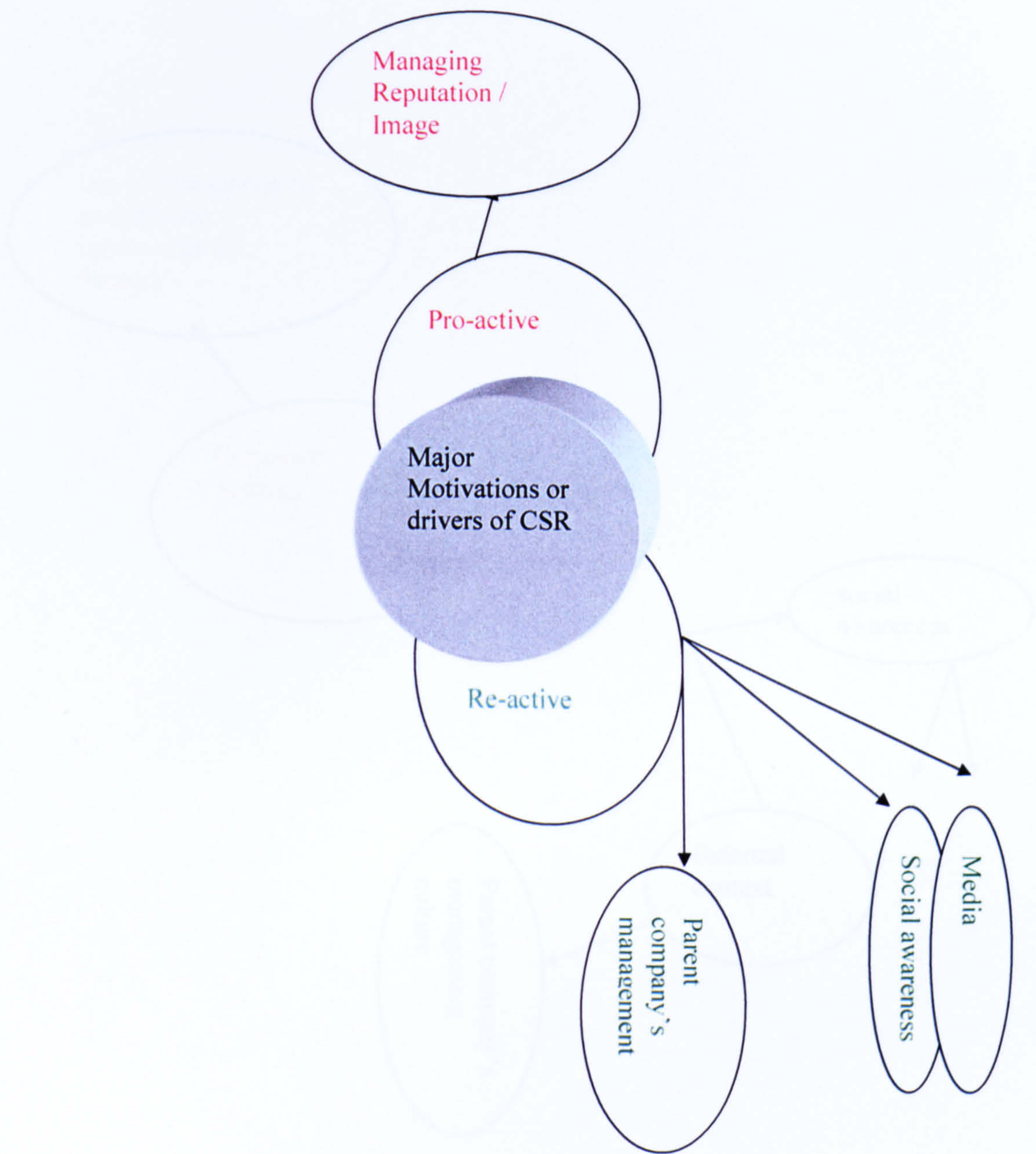
Mental map of MM-1 (code name of interviewee) who identified motivations behind CSR



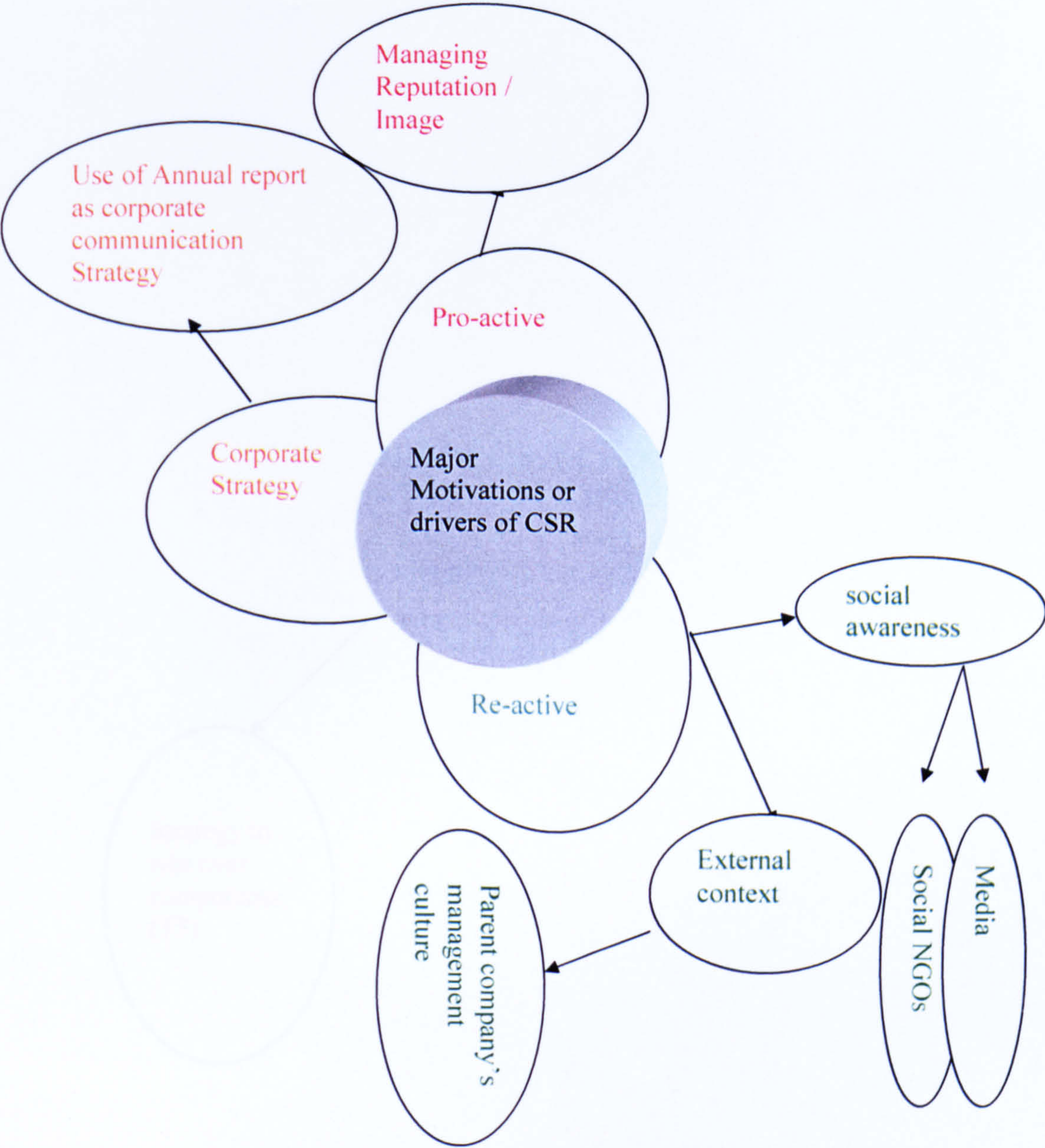
Mental map of MM-3 (code name of interviewee) who identified motivations behind CSR



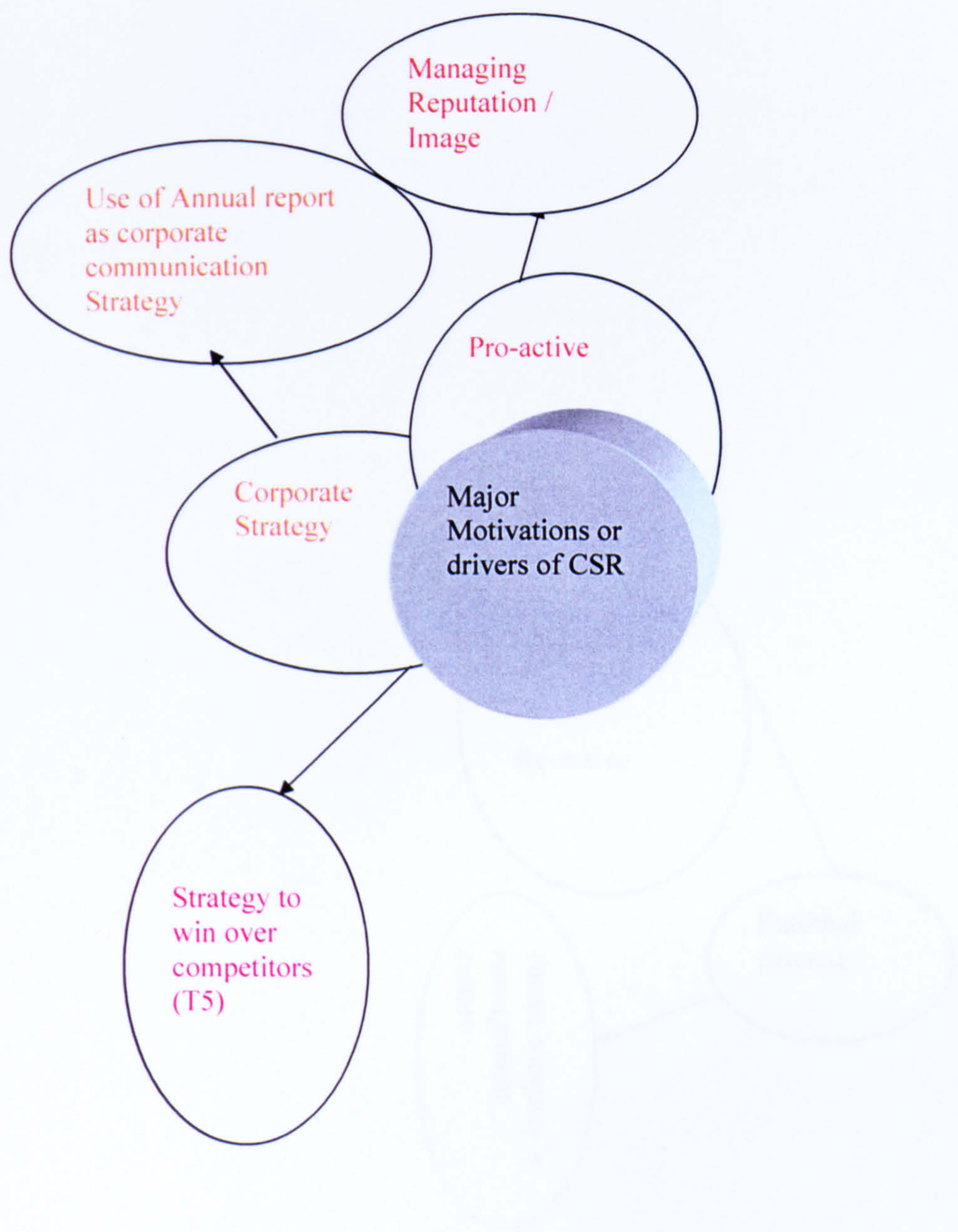
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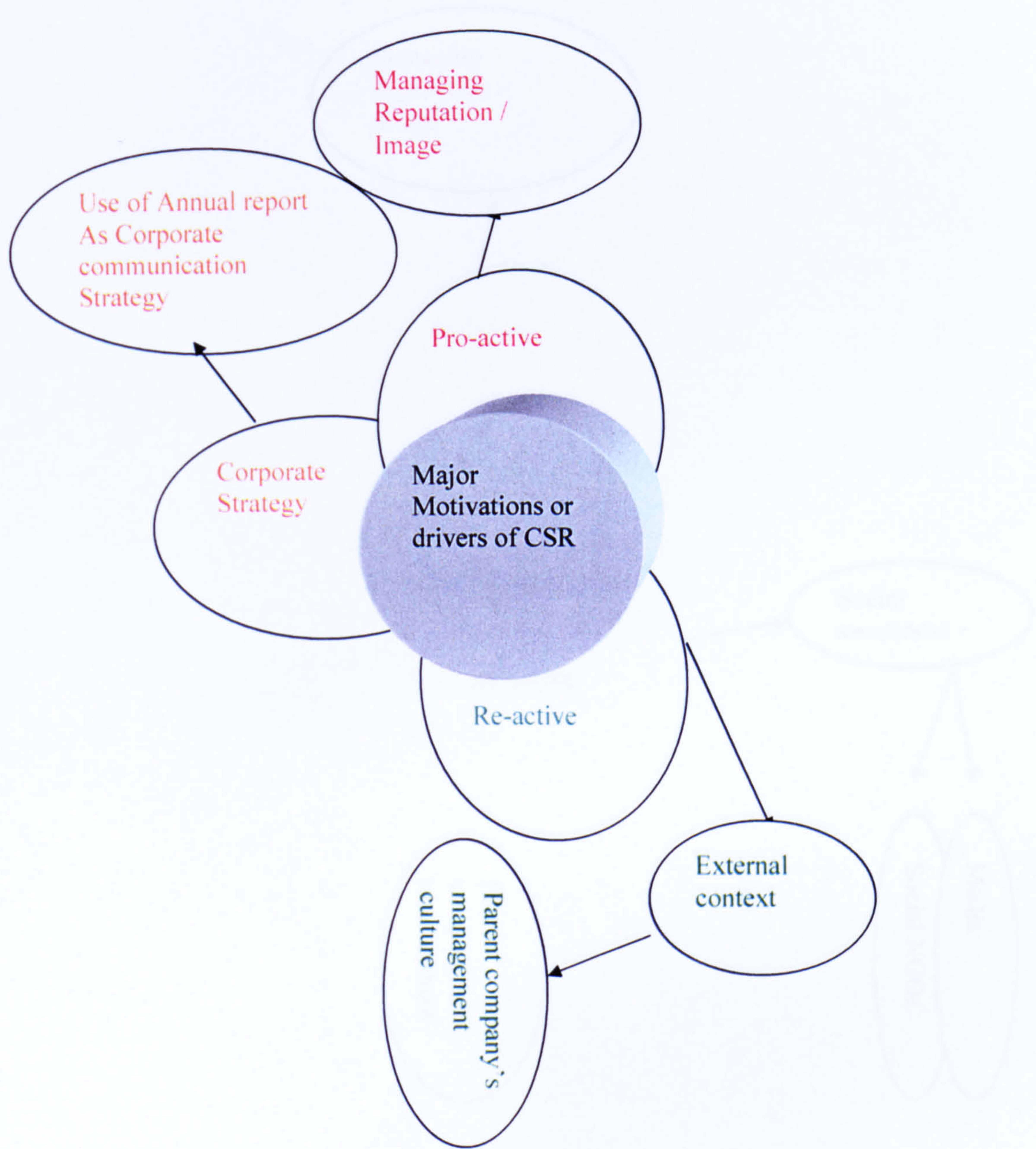
Mental map of MM-4 (code name of interviewee) who identified motivations behind CSR



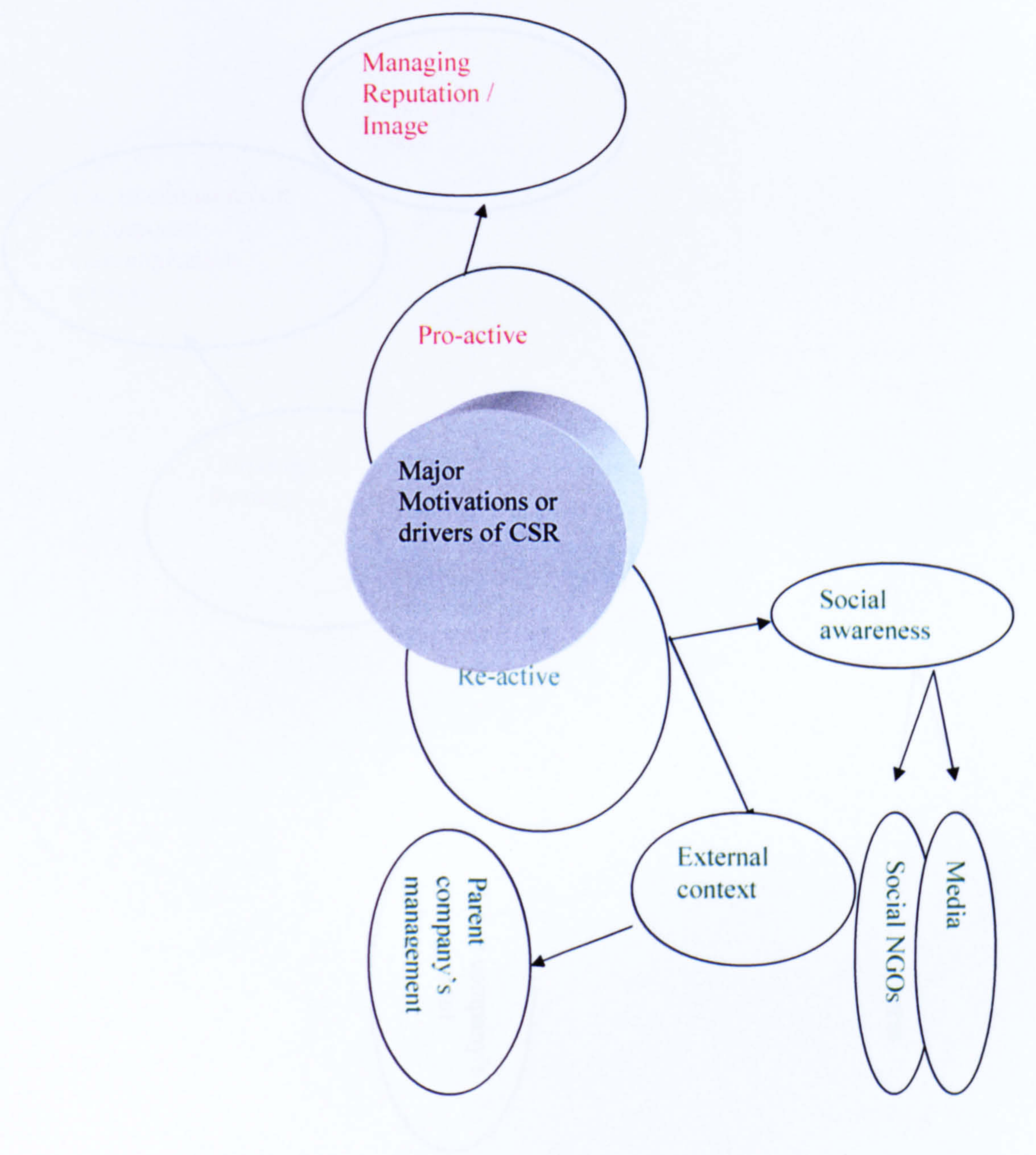
Mental map of MM-5 (code name of interviewee) who identified motivations behind CSR



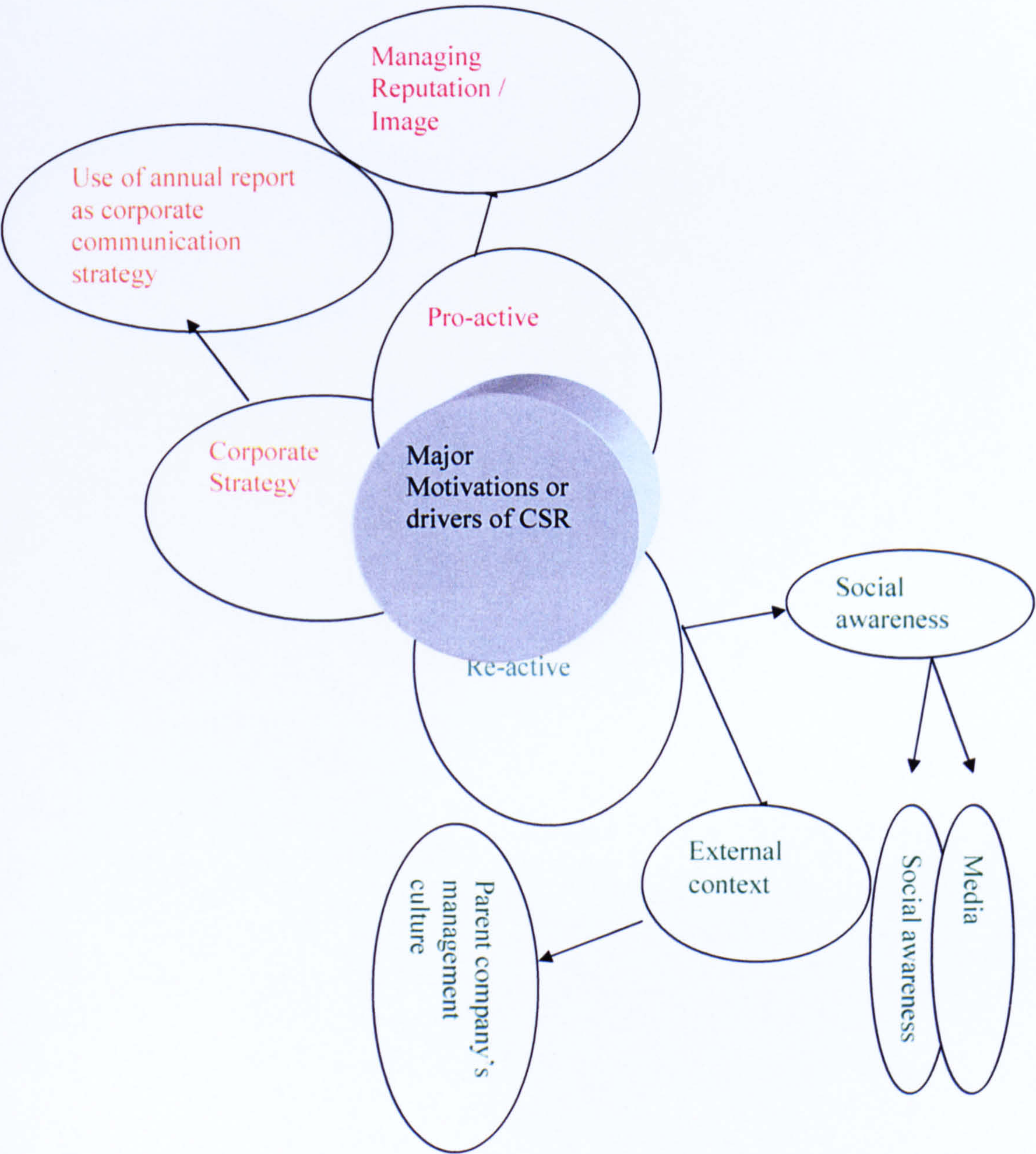
Mental map of MM-6 (code name of interviewee) who identified motivations behind CSR



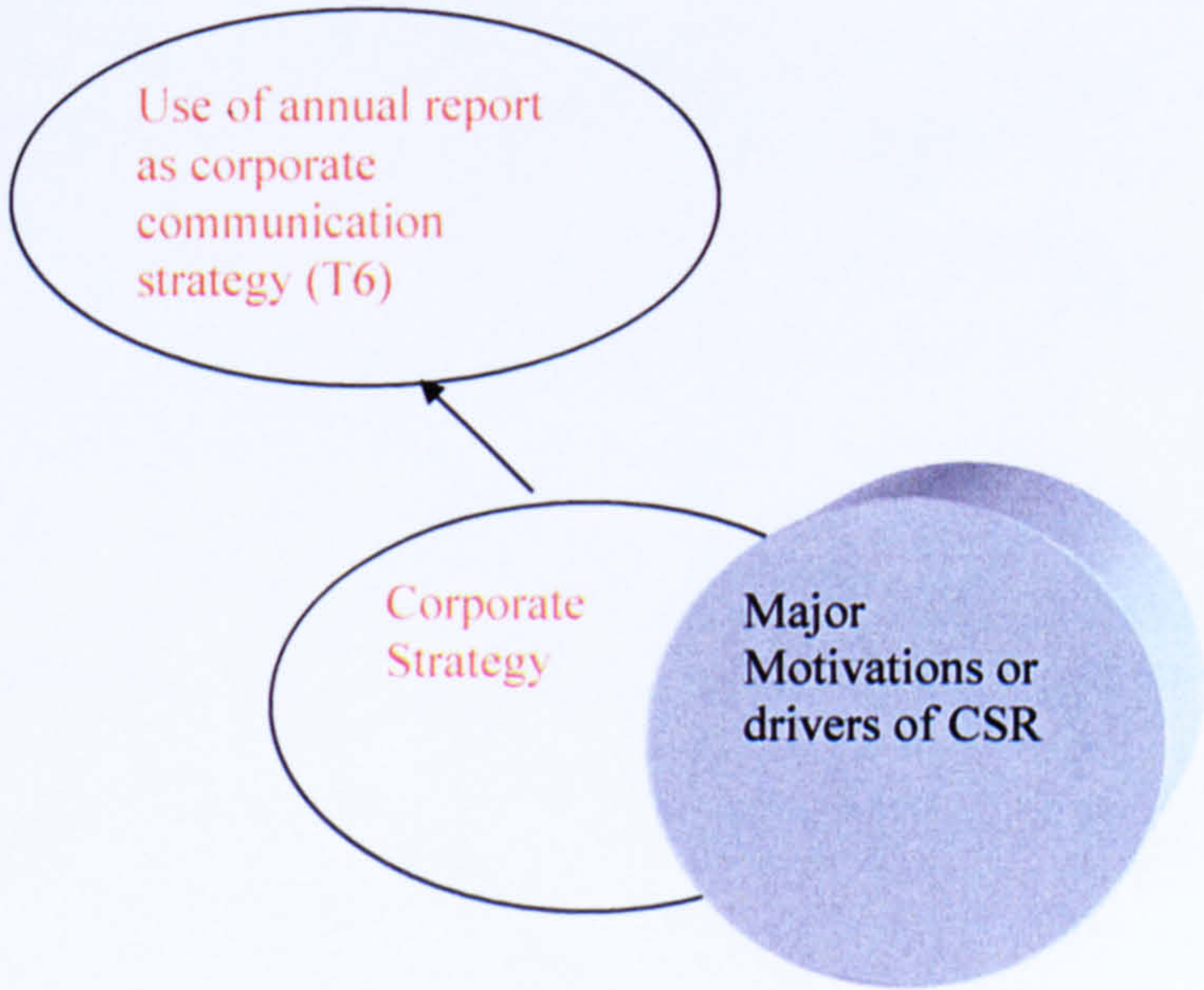
Mental map of MM-7 (code name of interviewee) who identified motivations behind CSR



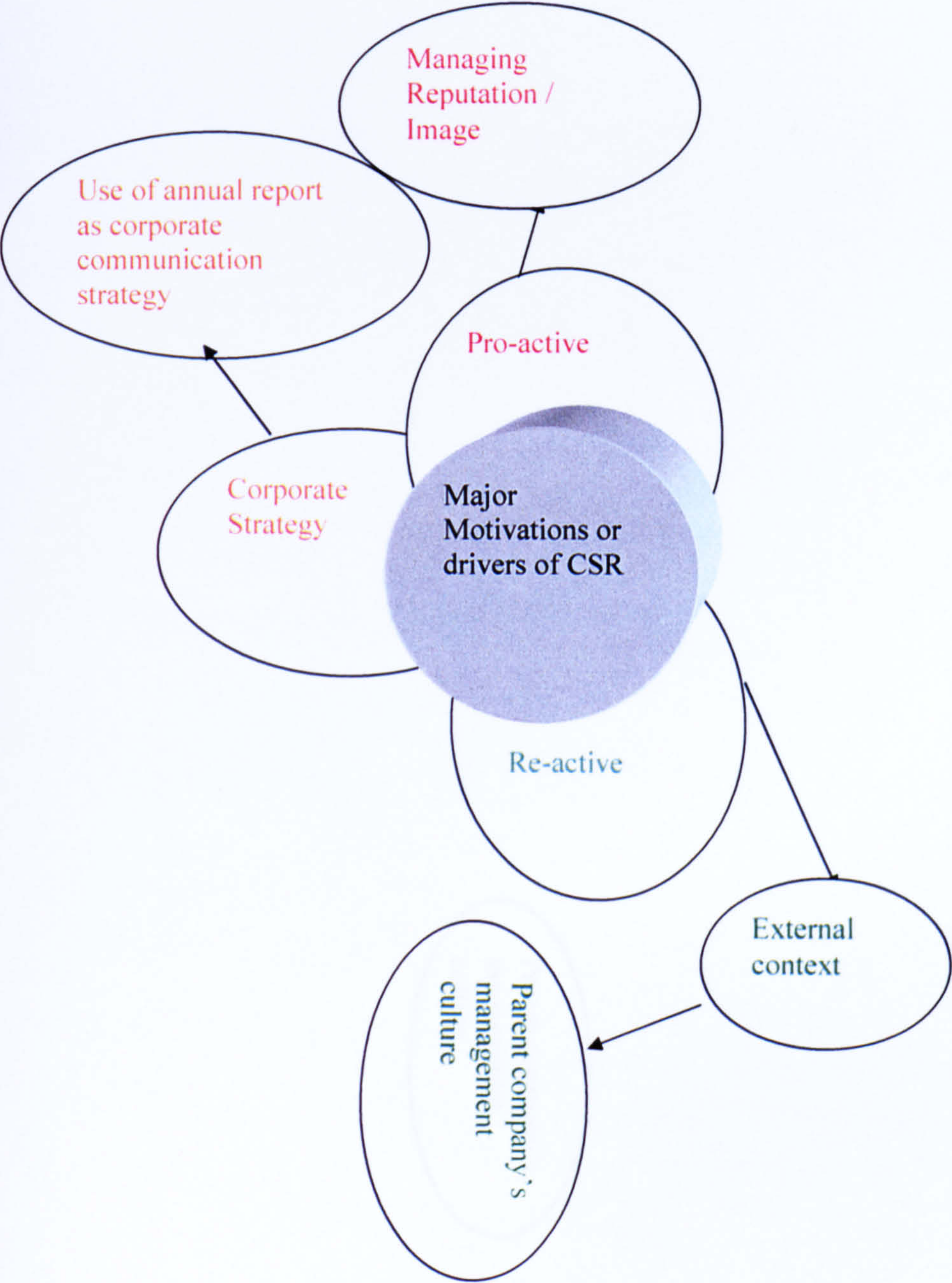
Mental map of MM-8 (code name of interviewee) who identified motivations behind CSR



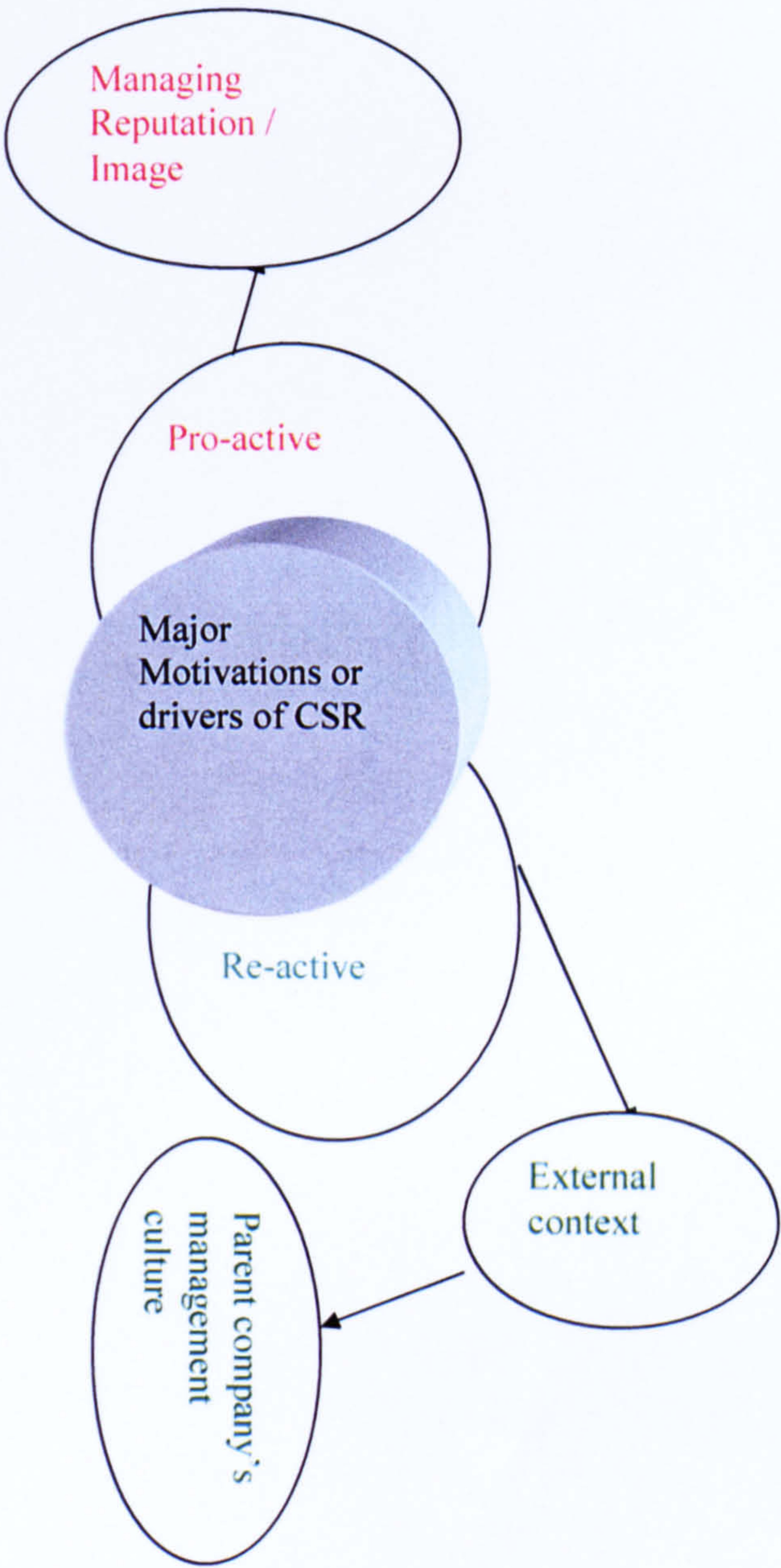
Mental map of MM-9 (code name of interviewee) who identified motivations behind CSR



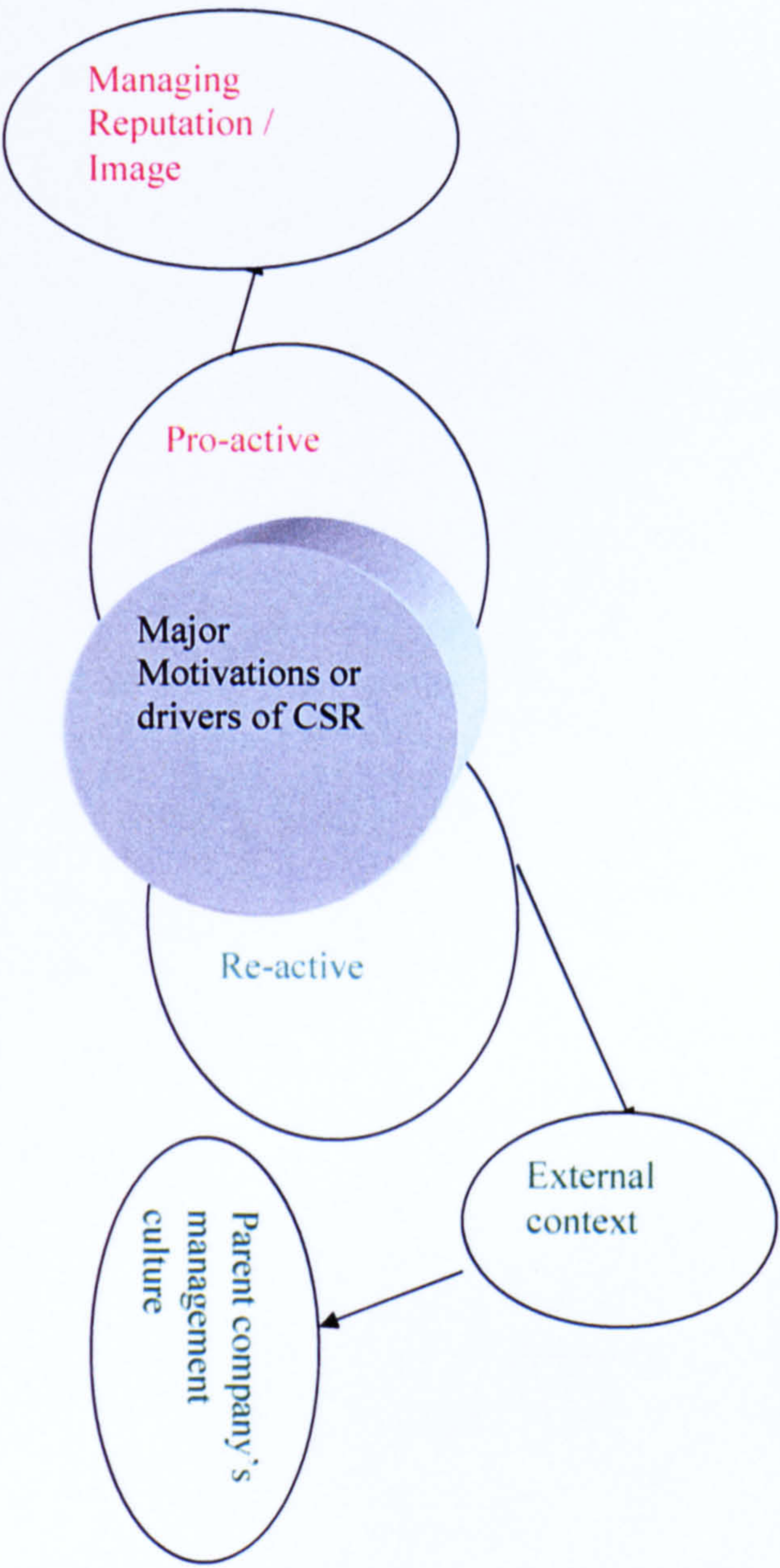
Mental map of MM-10 (code name of interviewee) who identified motivations behind CSR



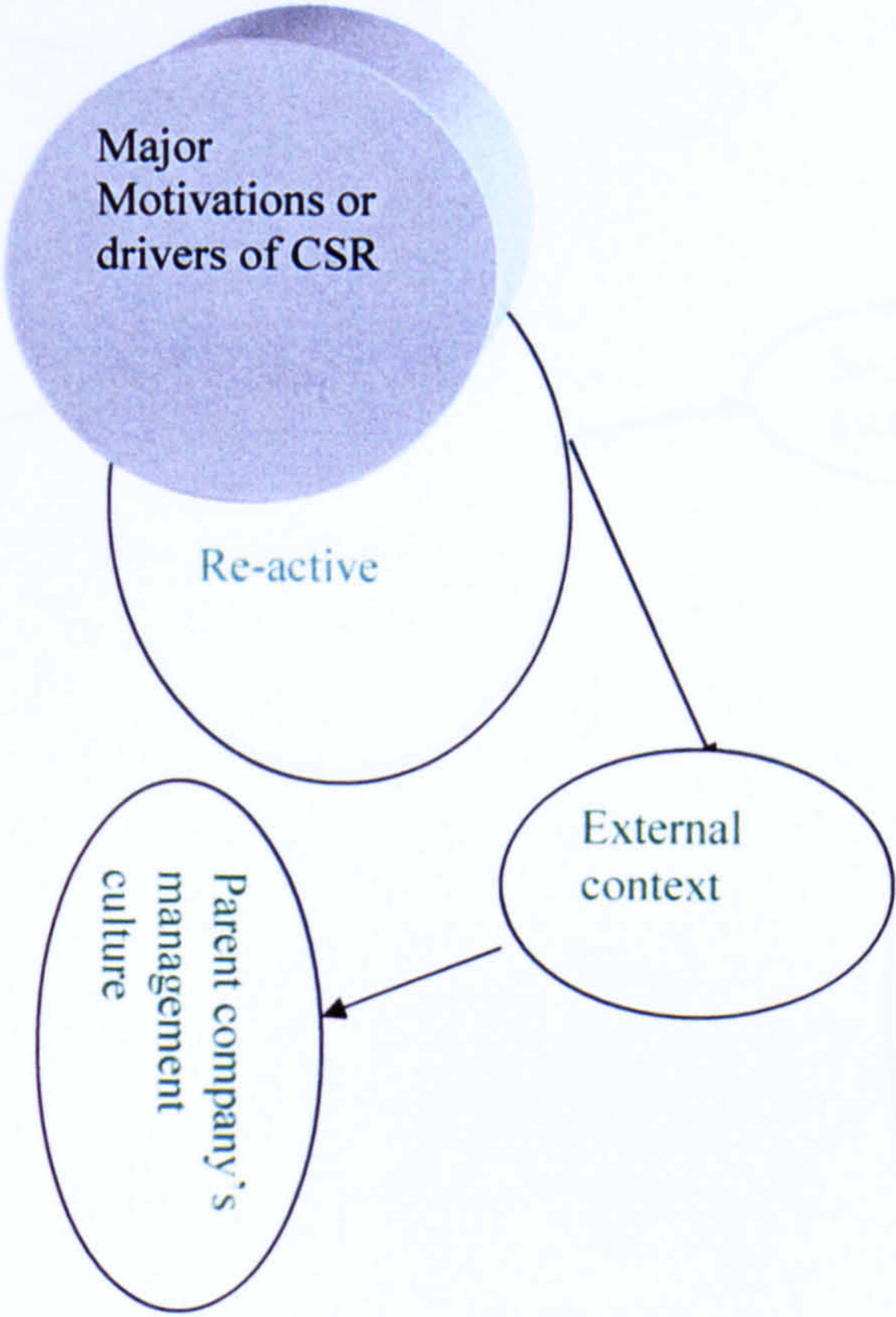
Mental map of MM-11 (code name of interviewee) who identified motivations behind CSR



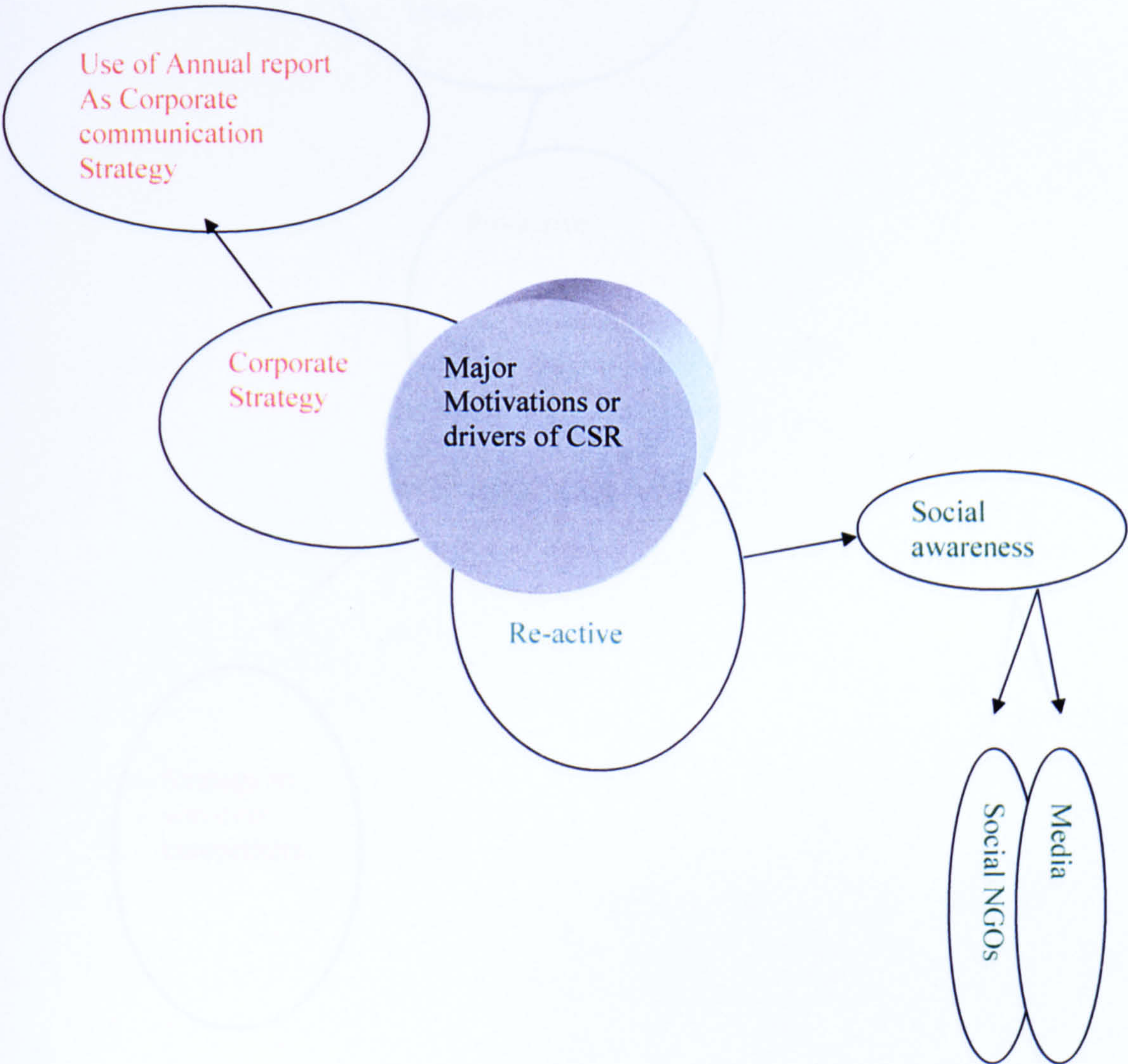
Mental map of MM-12 (code name of interviewee) who identified motivations behind CSR



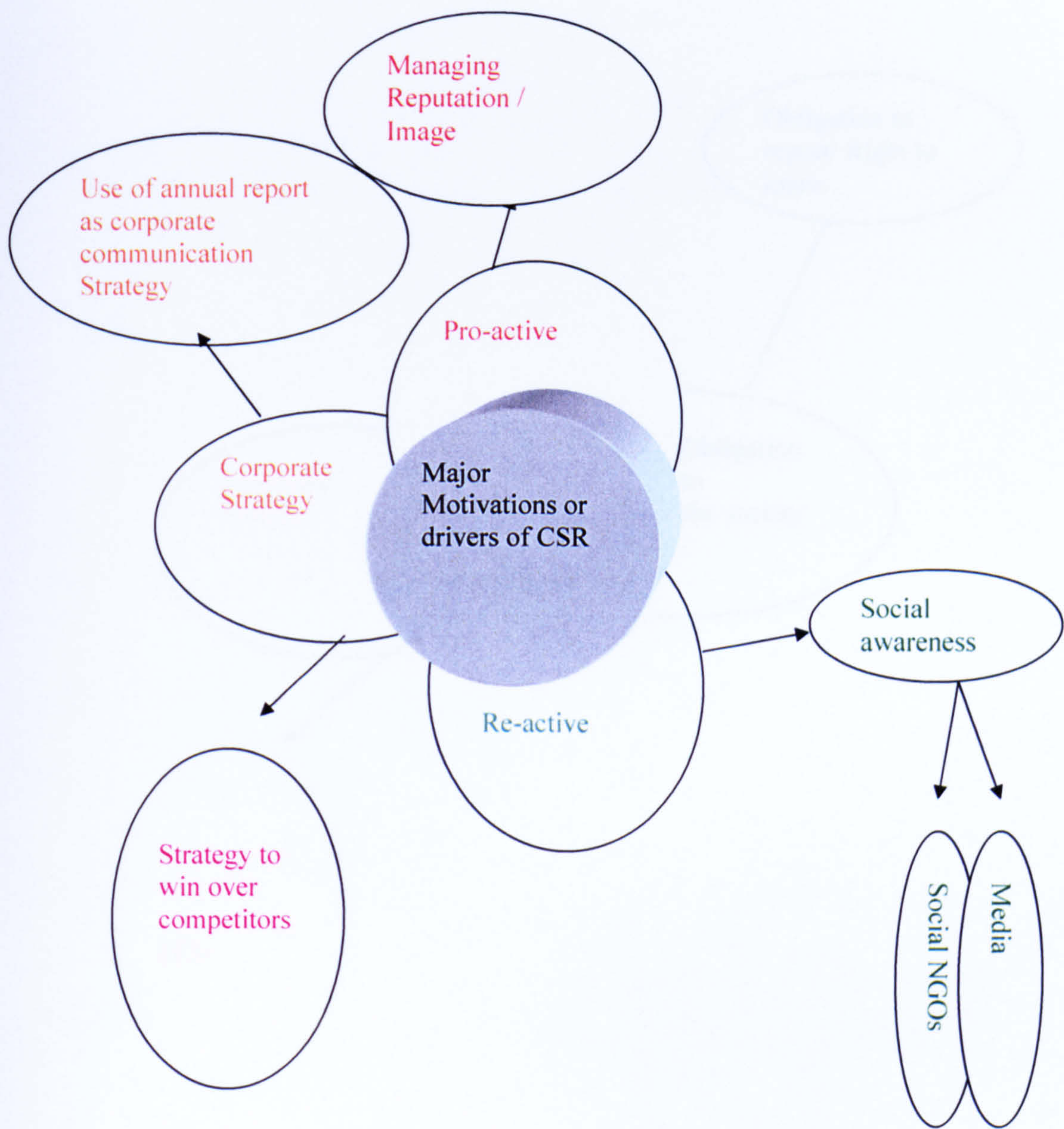
Mental map of MM-13 (code name of interviewee) who identified motivations behind CSR



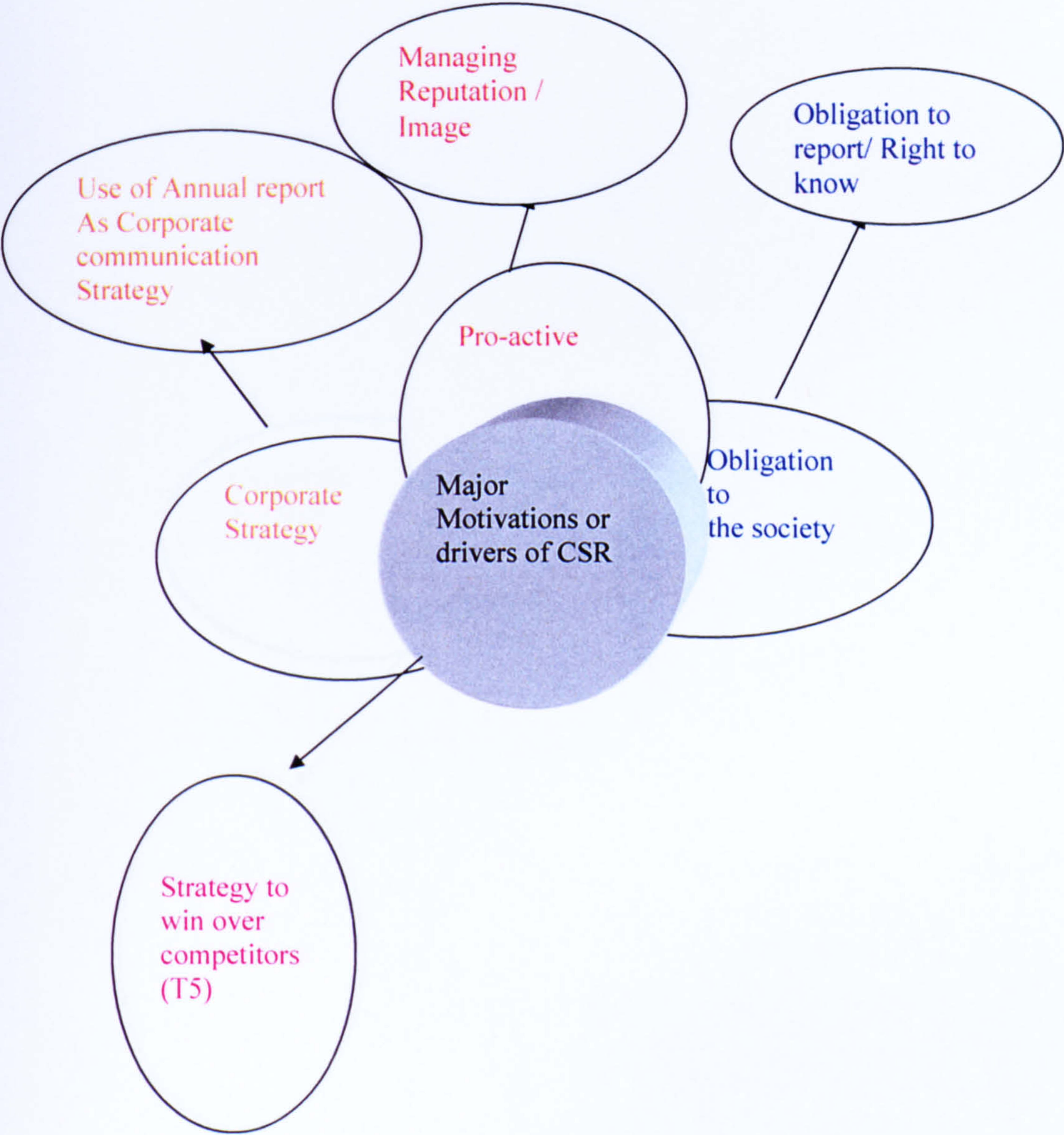
Mental map of MD-14 (code name of interviewee) who identified motivations behind CSR



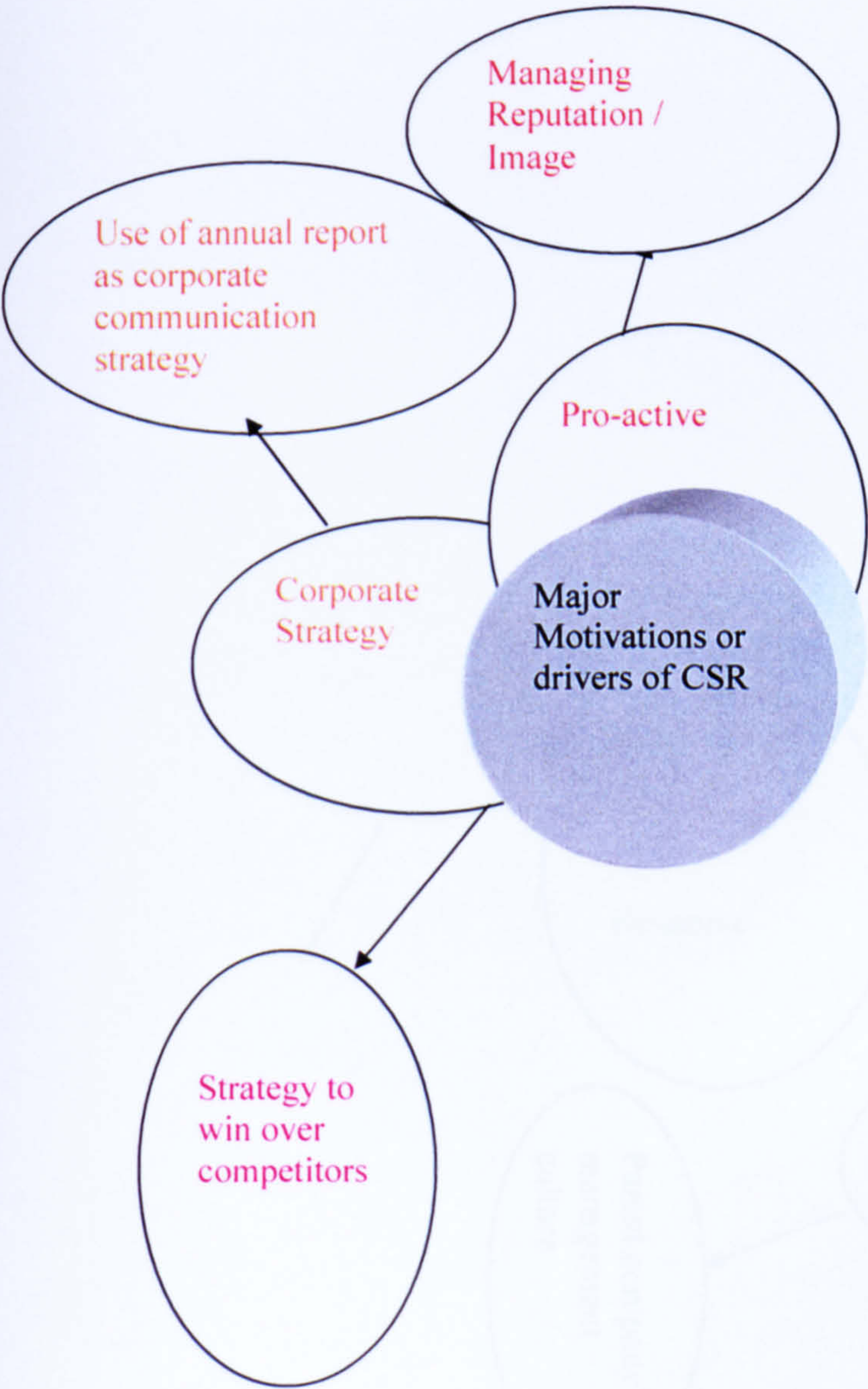
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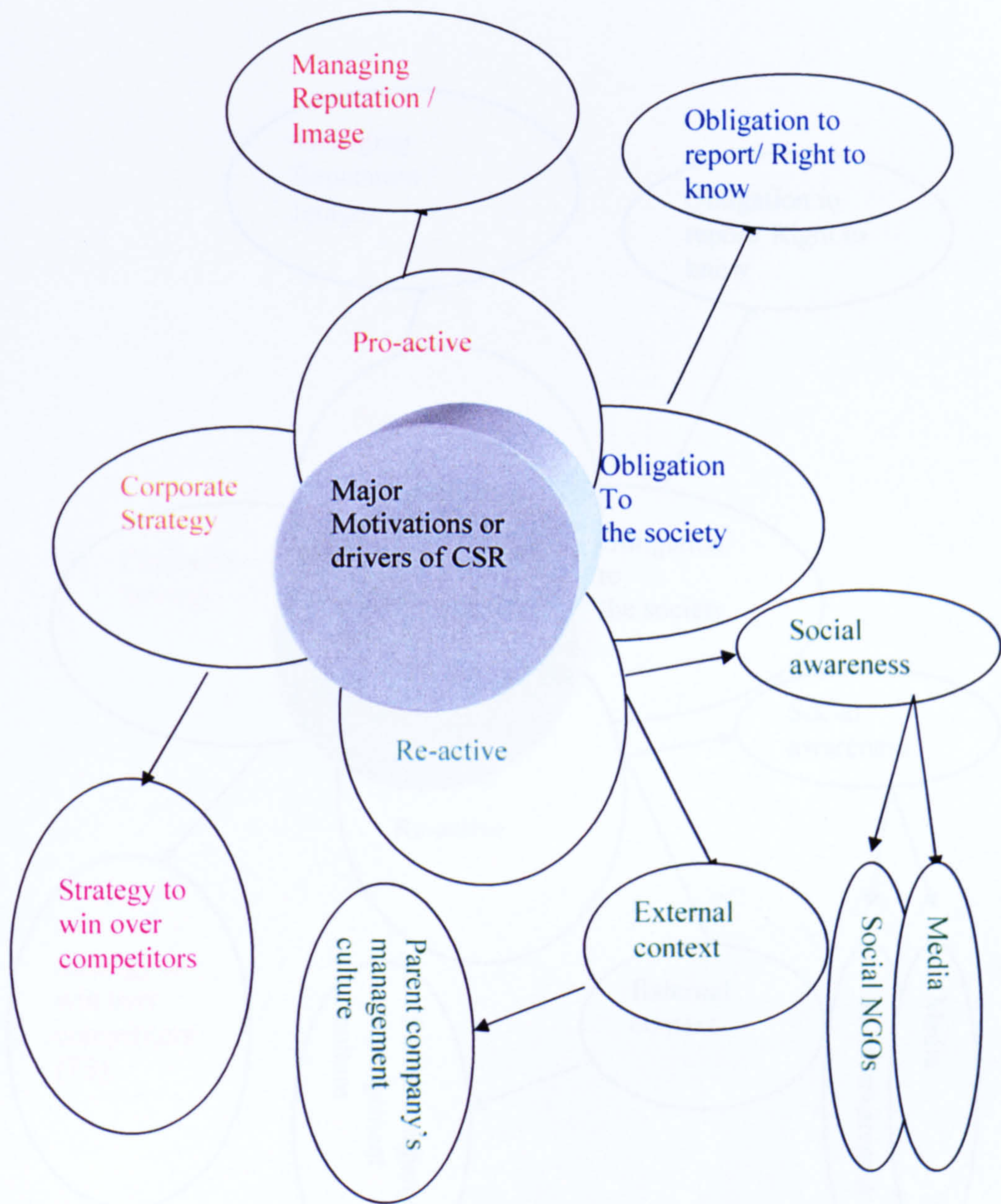
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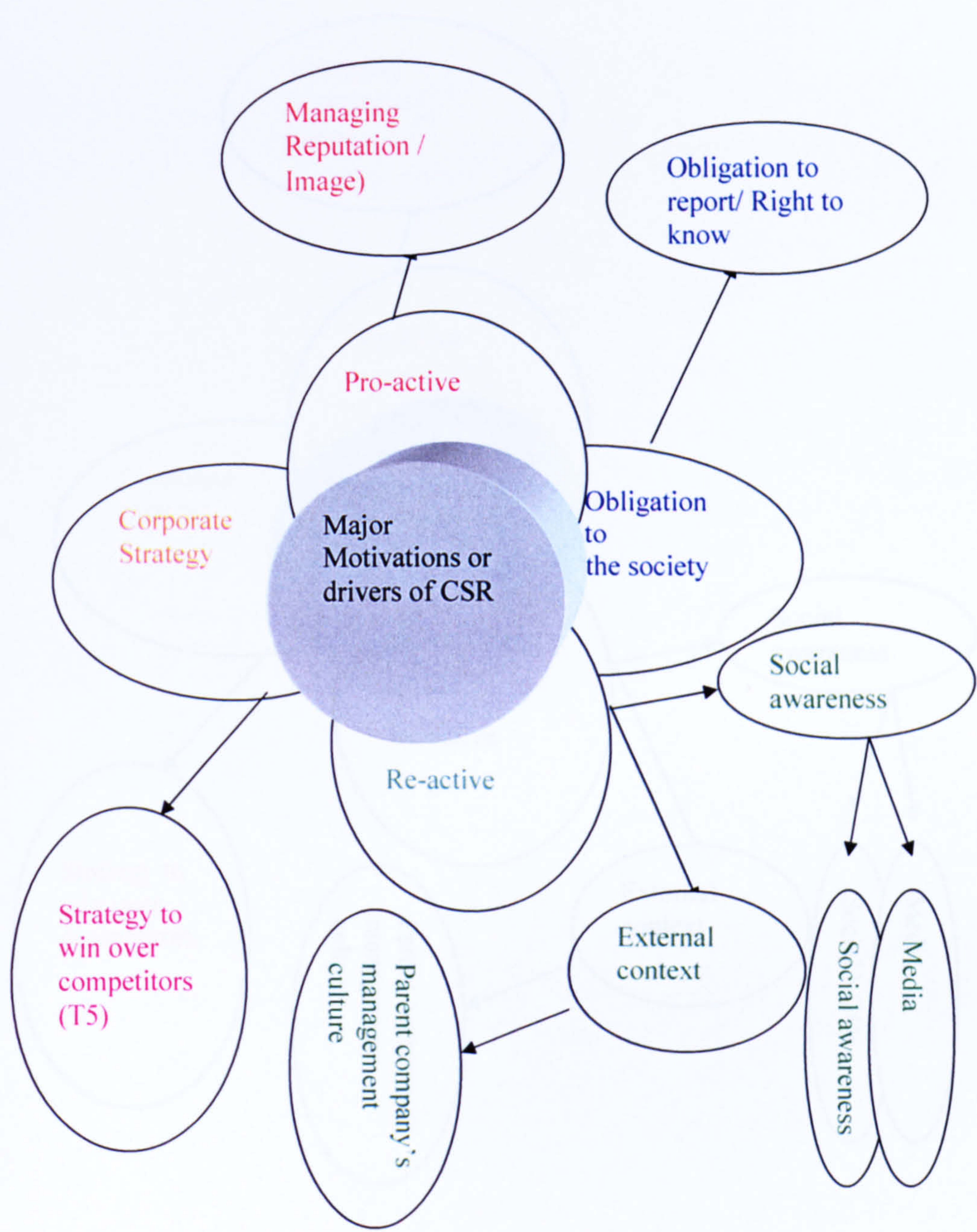
Mental map of MD-17 (code name of interviewee) who identified motivations behind CSR



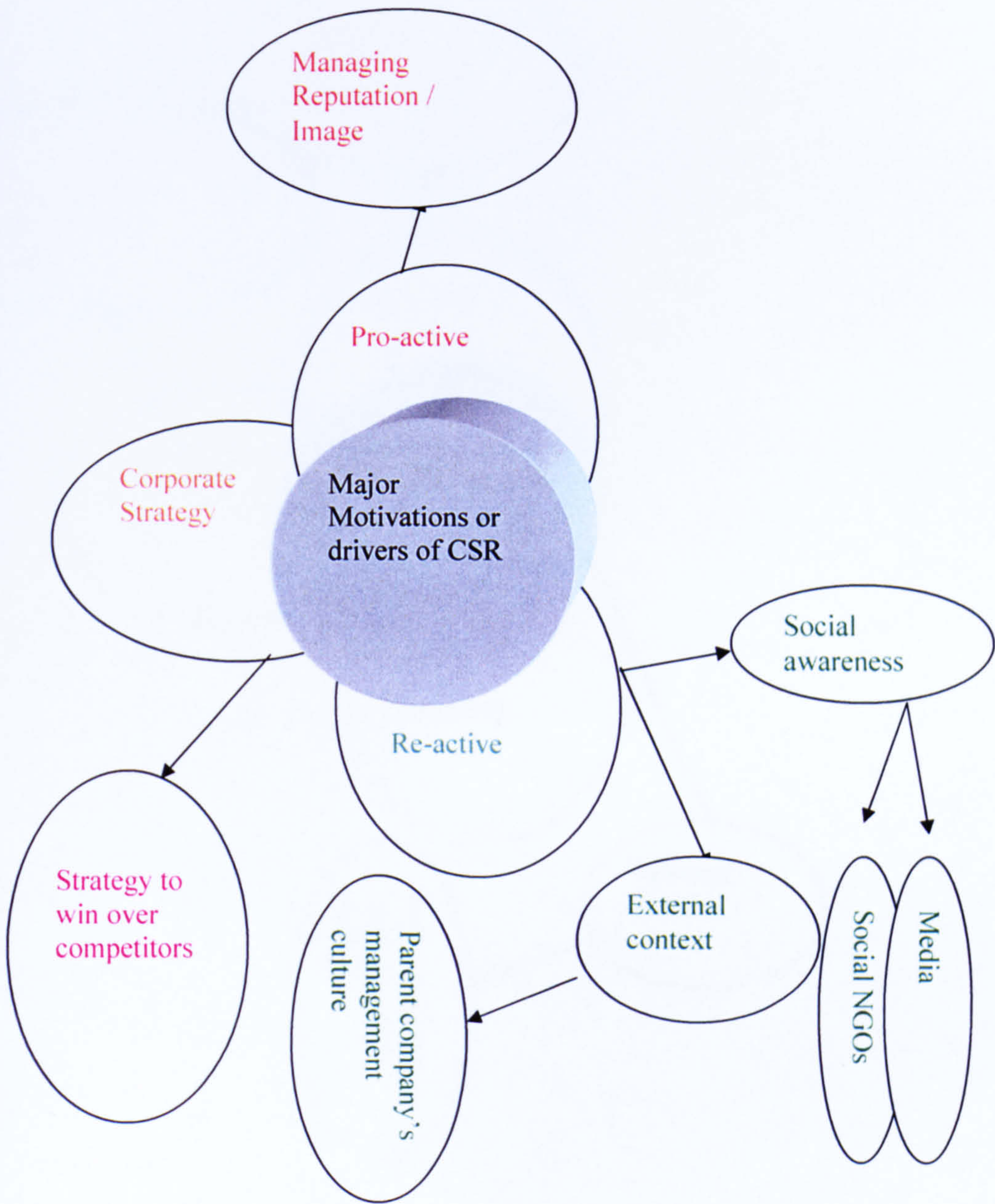
Mental map of CEOM-1 (code name of interviewee) who identified motivations behind CSR



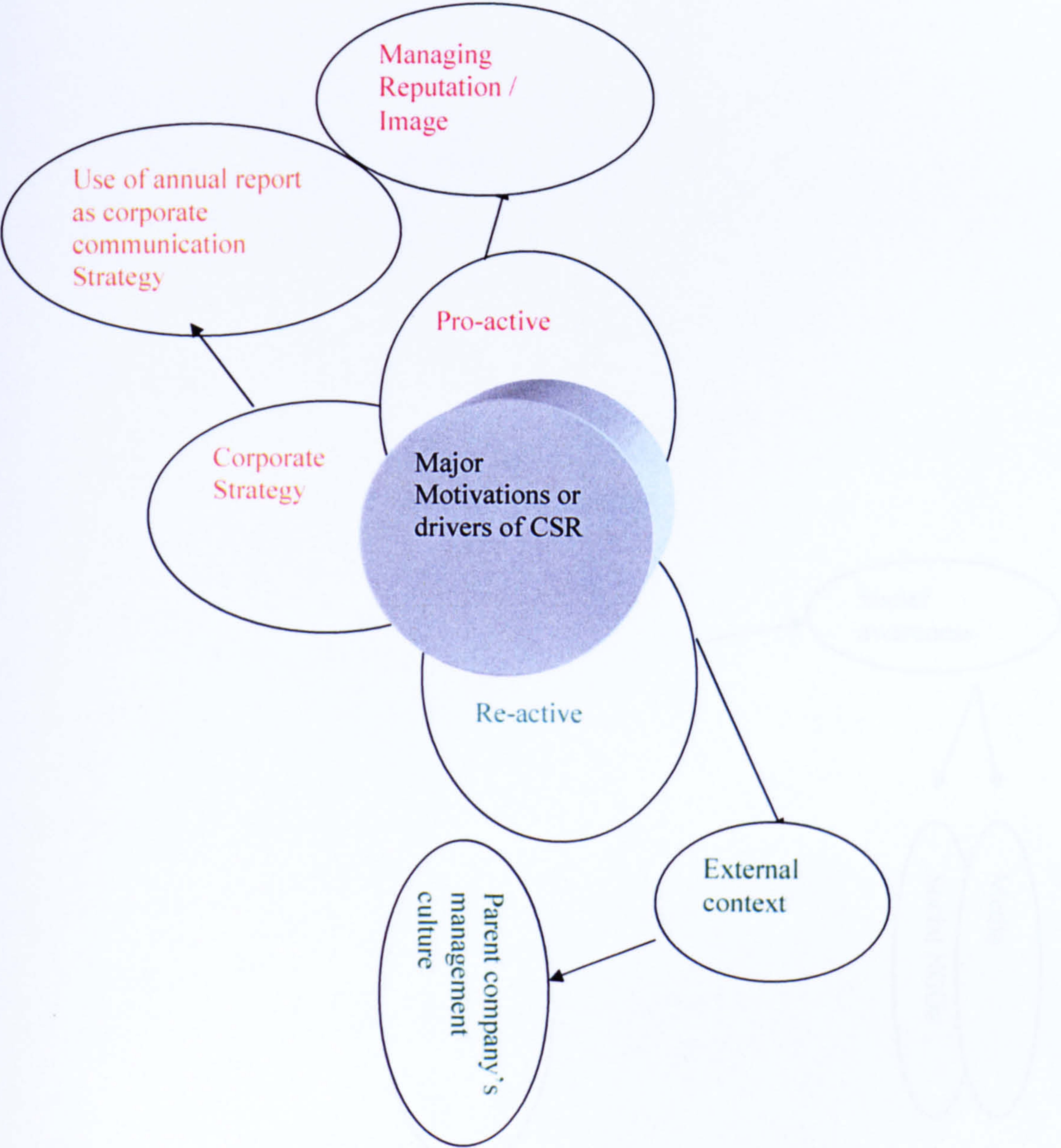
Mental map of CEOM-2 (code name of interviewee) who identified motivations behind CSR



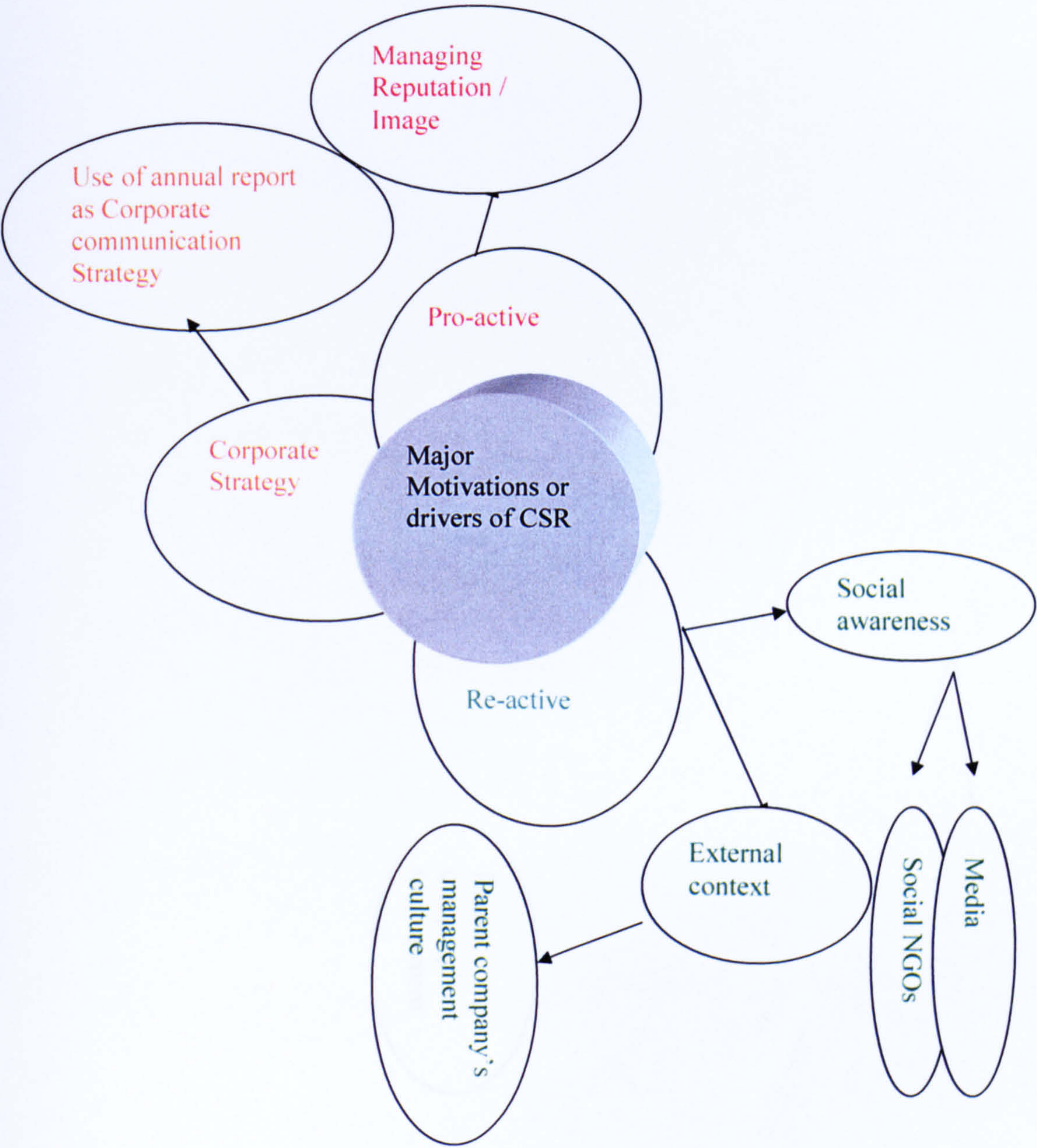
Mental map of CEOM-3 (code name of interviewee) who identified motivations behind CSR



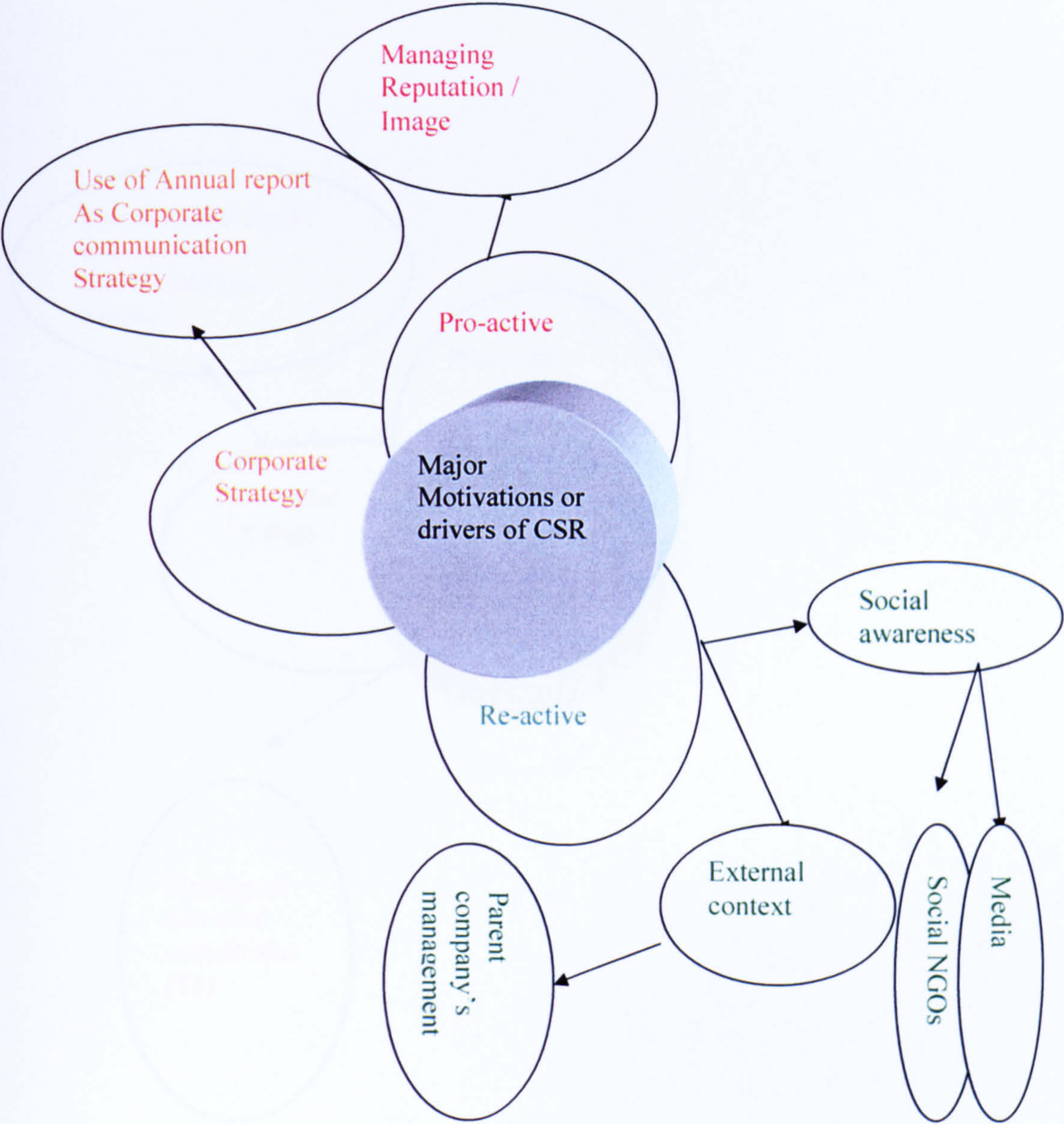
Mental map of CEOM-4 (code name of interviewee) who identified motivations behind CSR



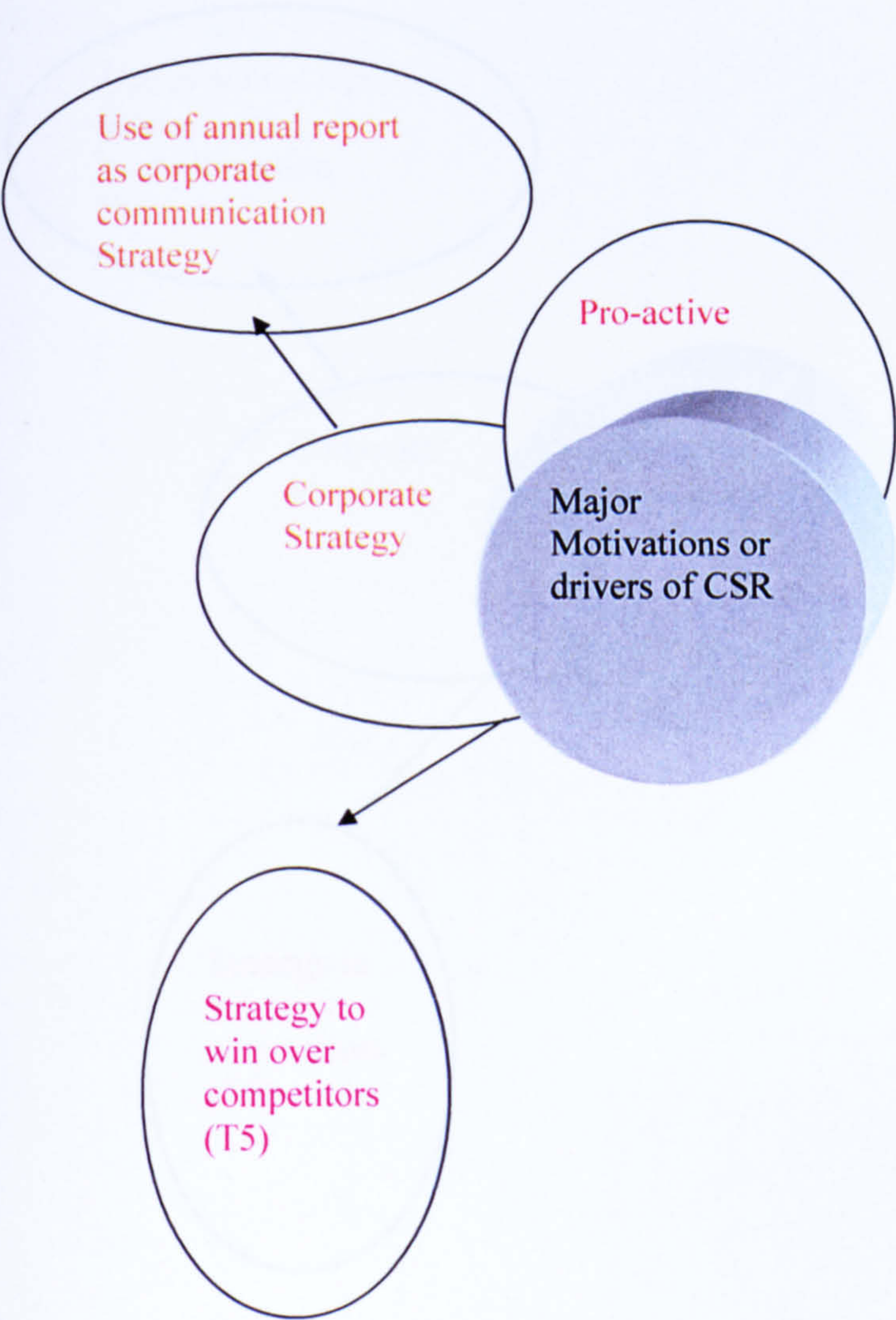
Mental map of CEOM-5 (code name of interviewee) who identified motivations behind CSR



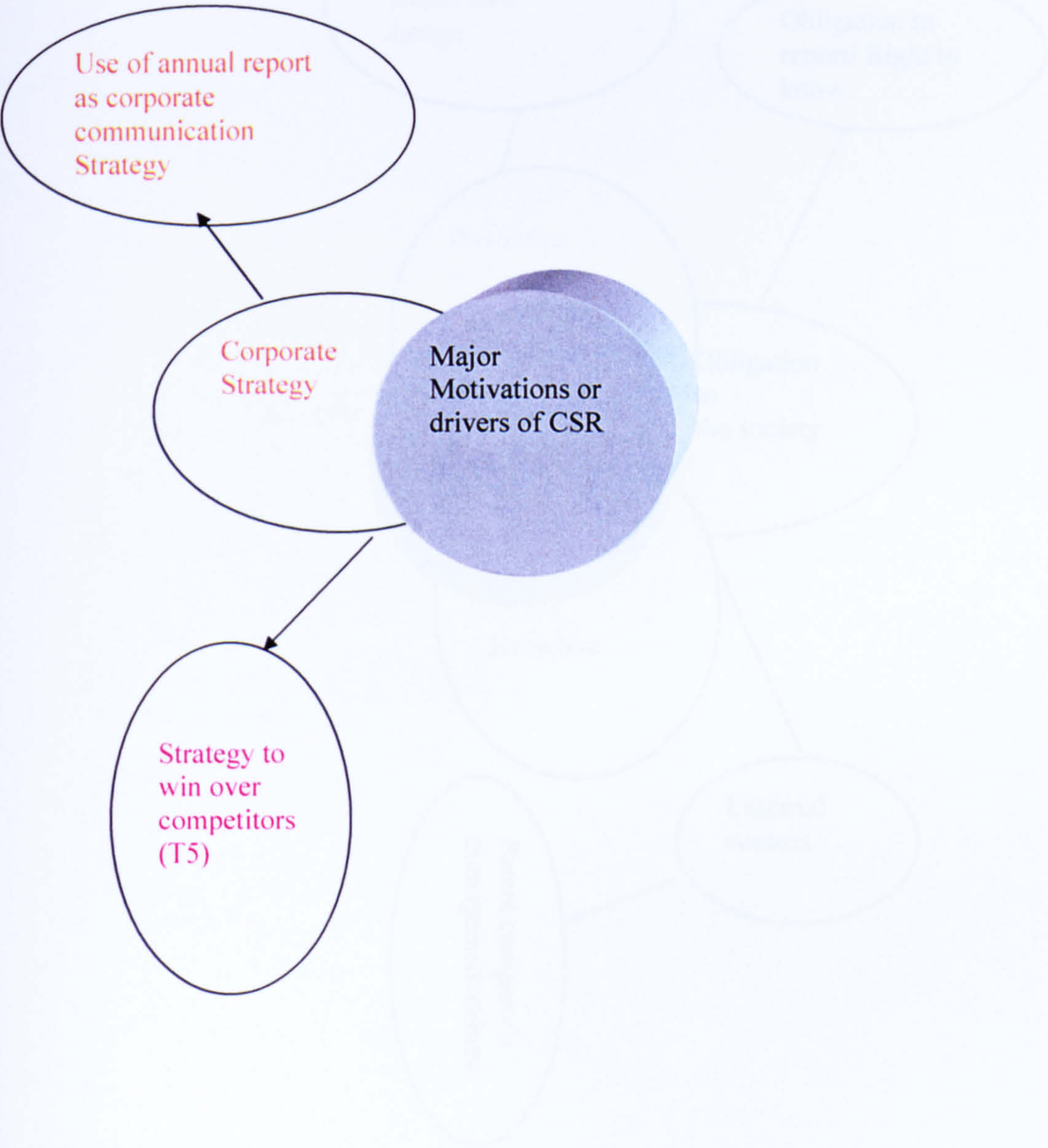
Mental map of CEOM-6 (code name of interviewee) who identified motivations behind CSR



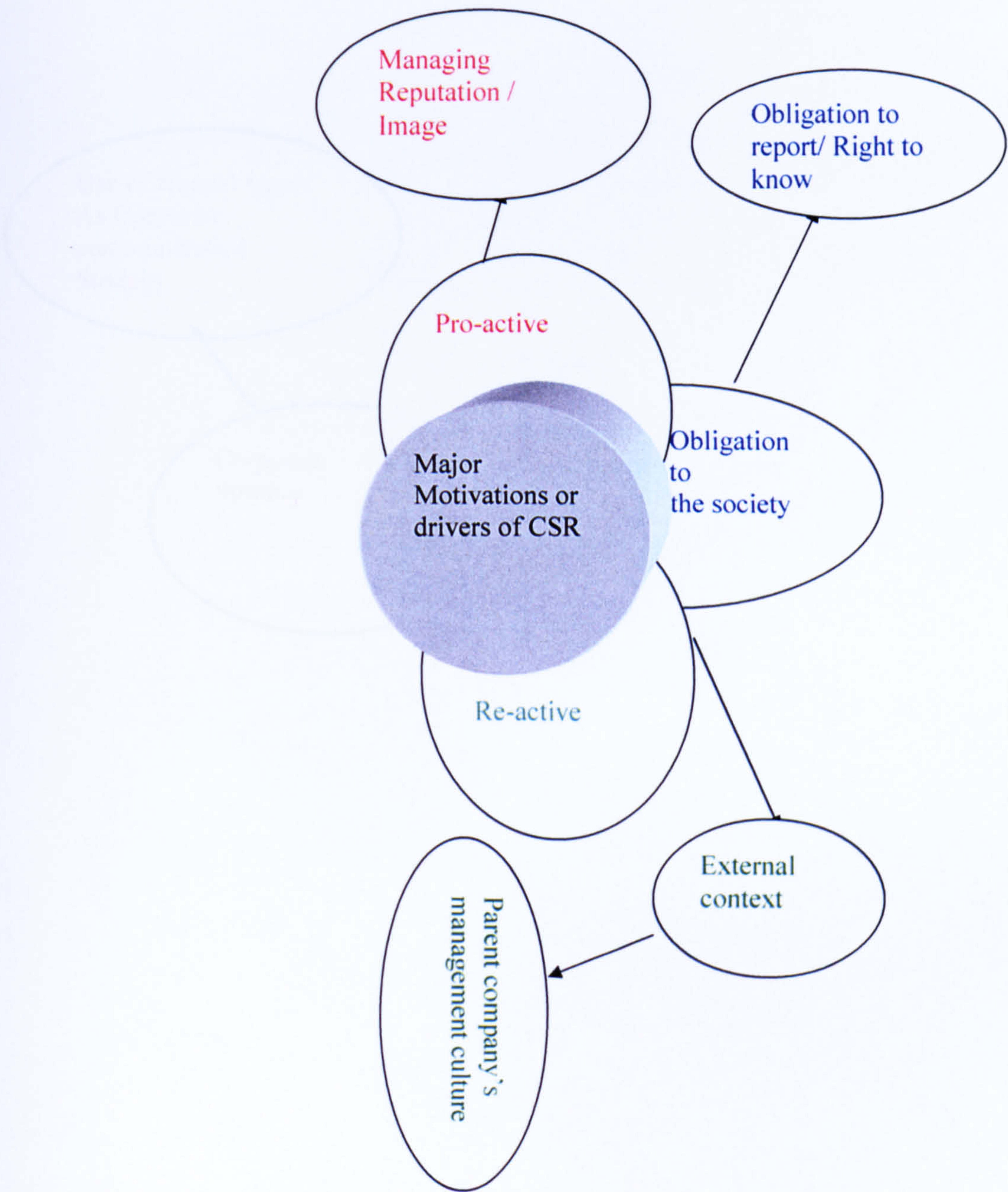
Mental map of CEOM-7 (code name of interviewee) who identified motivations behind CSR



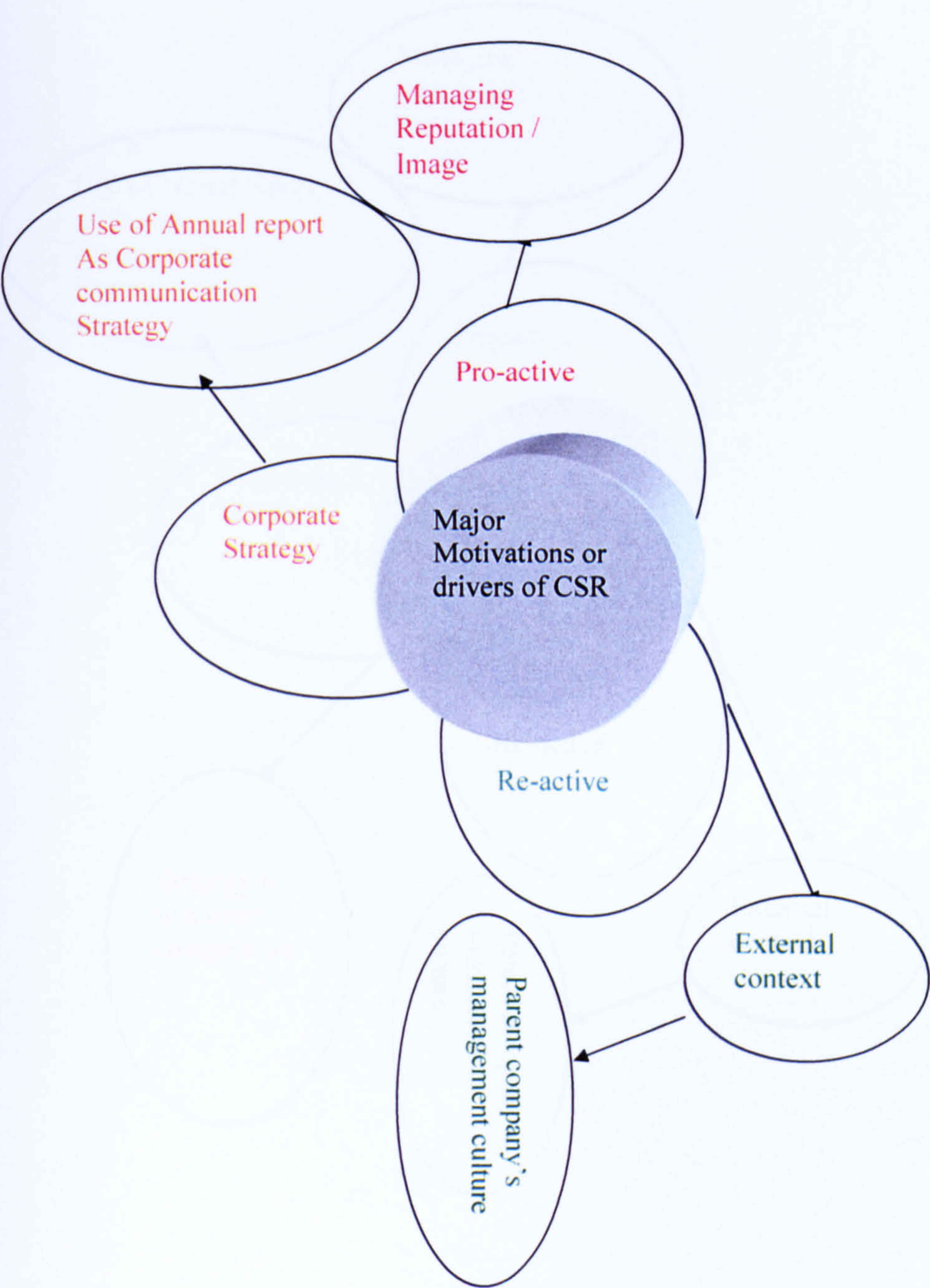
Mental map of CEOM-8 (code name of interviewee) who identified motivations behind CSR



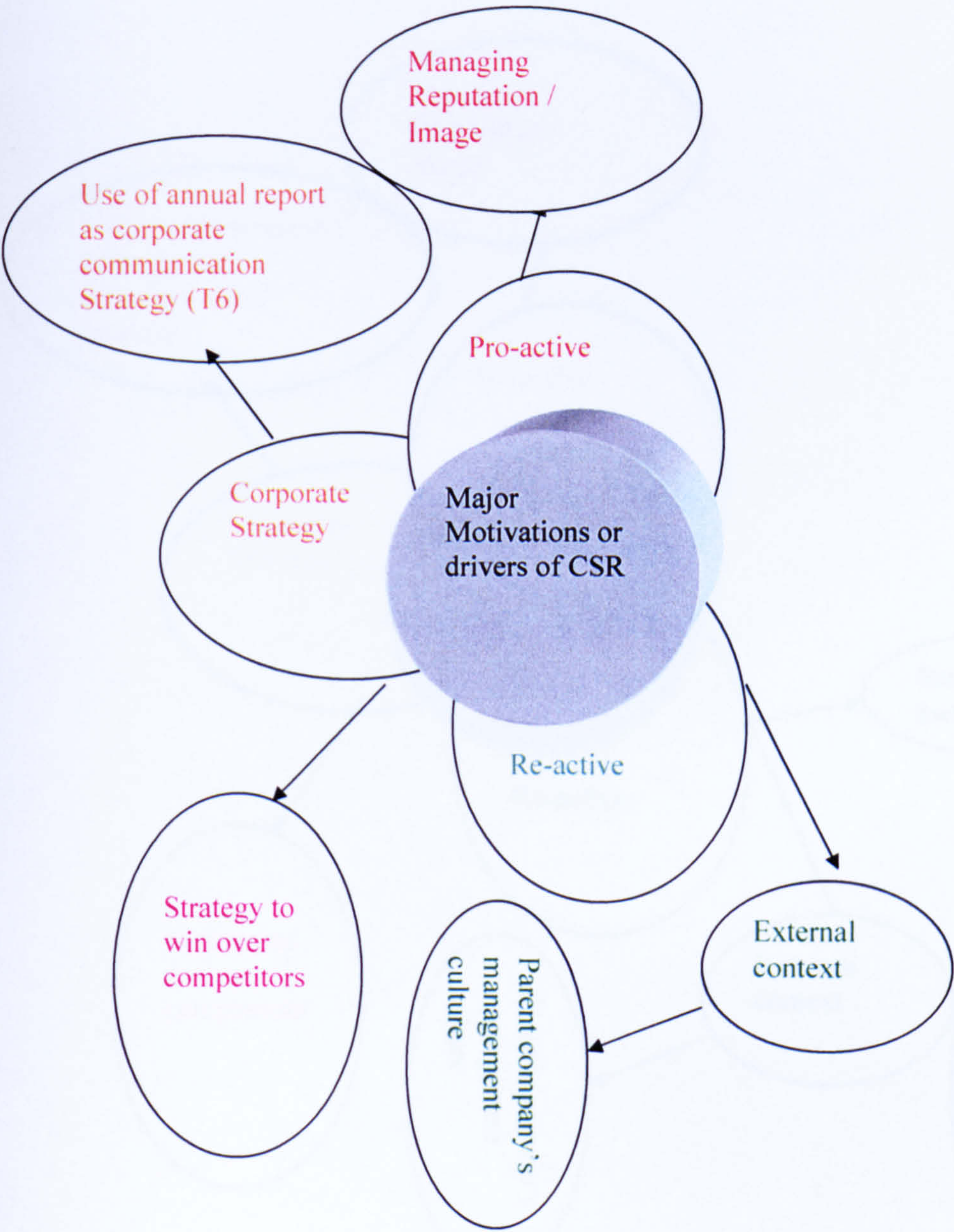
Mental map of CEOM-9 (code name of interviewee) who identified motivations behind CSR



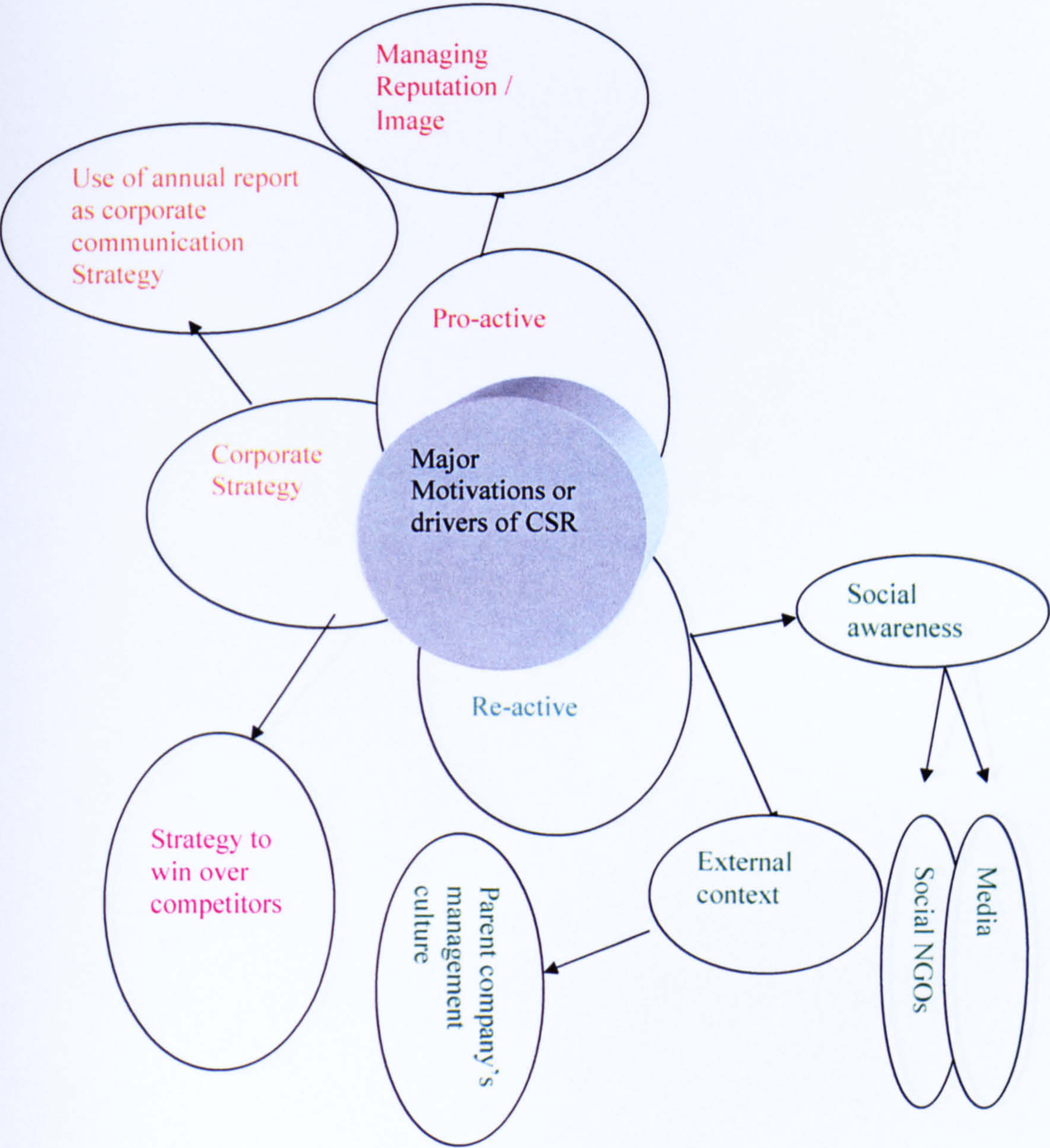
Mental map of CEOD-10 (code name of interviewee) who identified motivations behind CSR



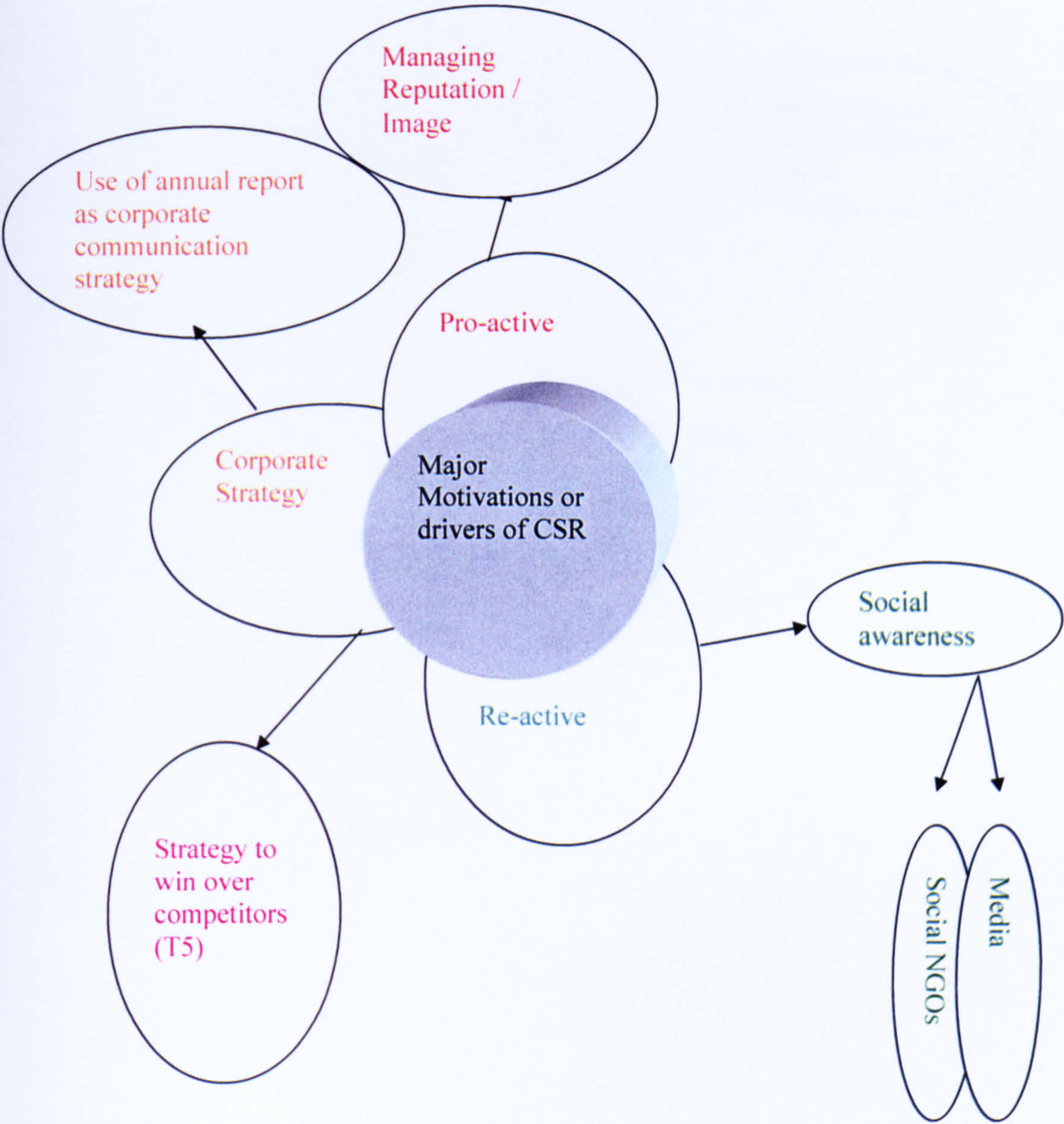
Mental map of SM-1 (code name of interviewee) who identified motivations behind CSR



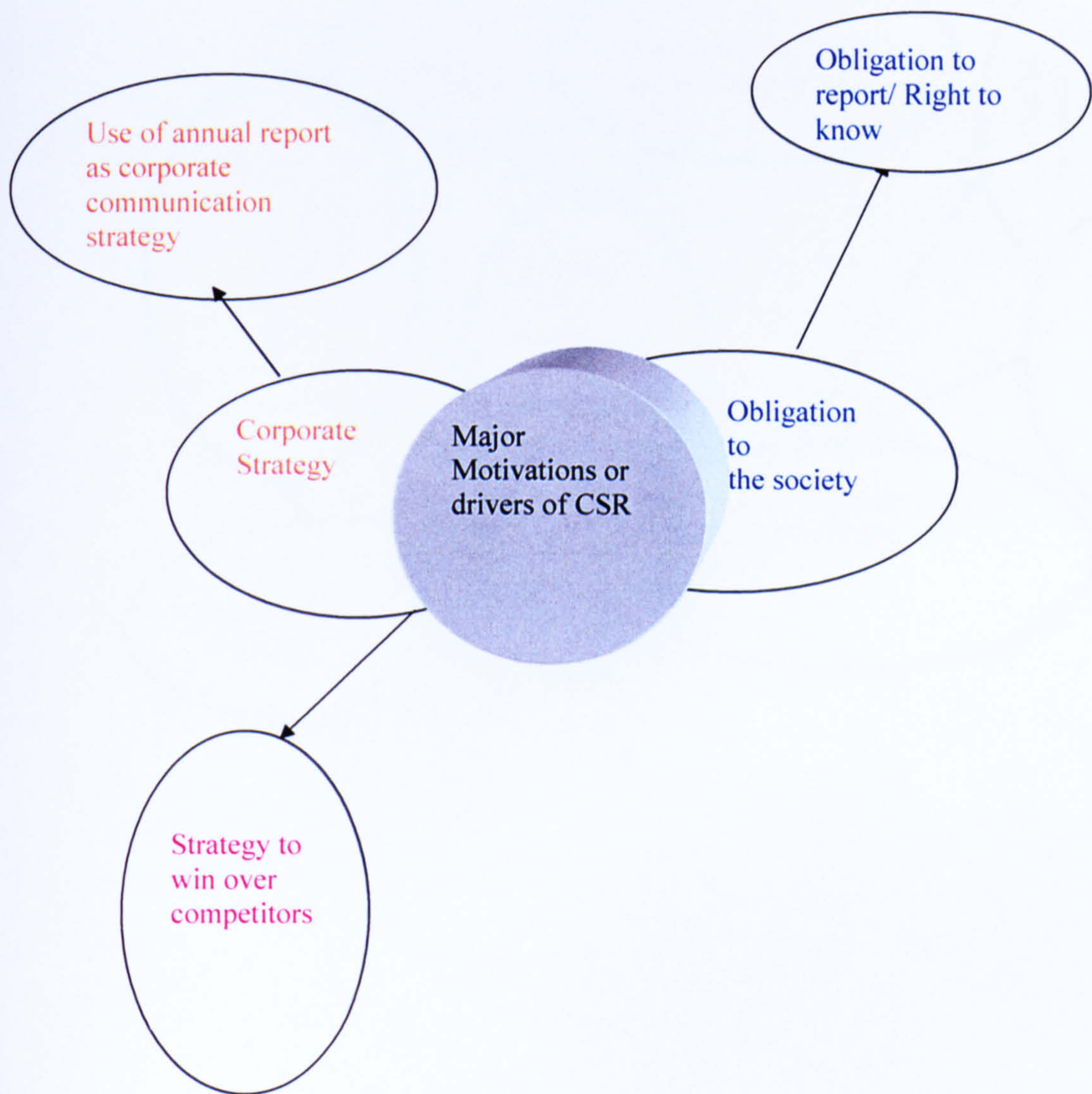
Mental map of SM-2 (code name of interviewee) who identified motivations behind CSR



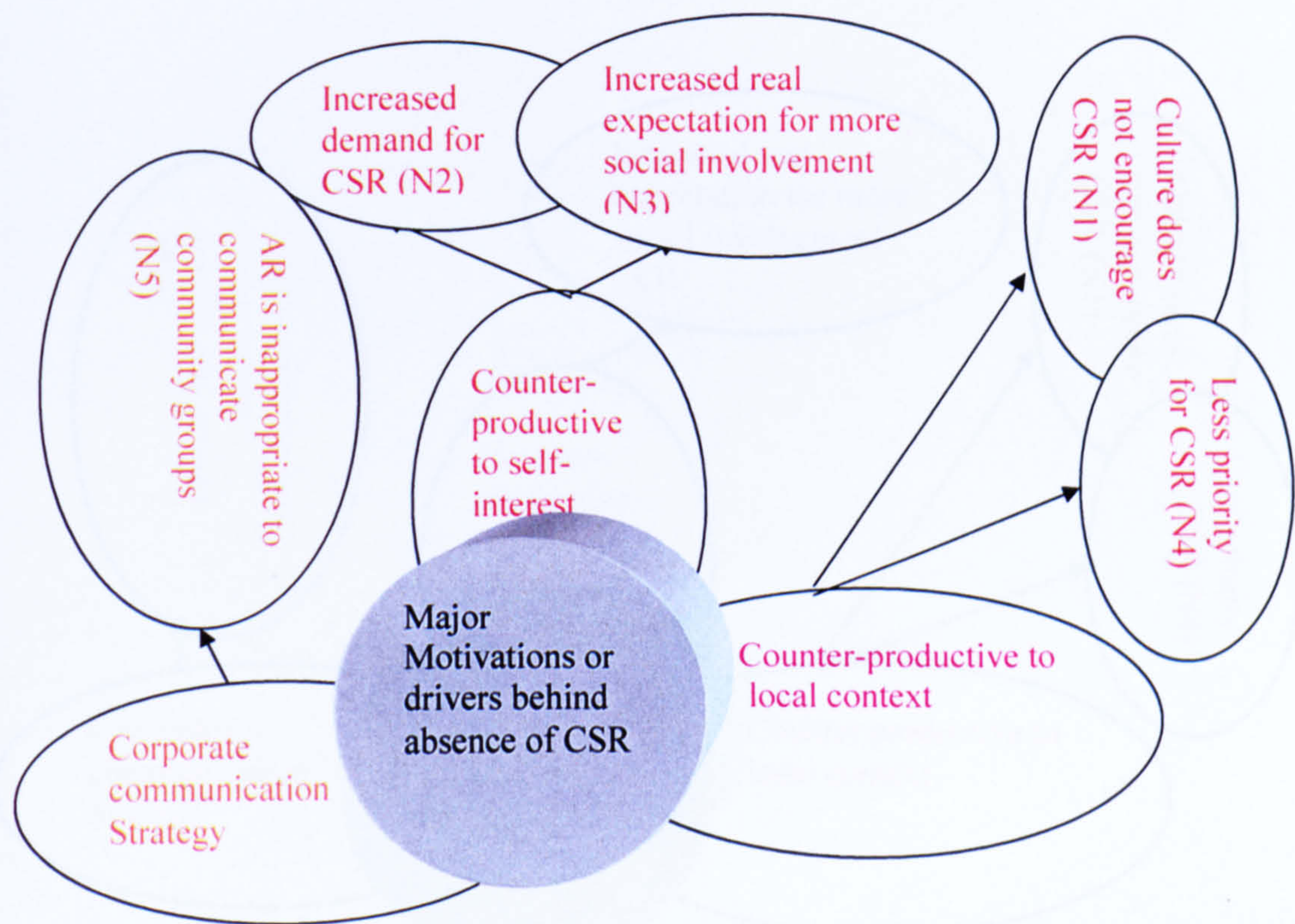
Mental map of SD-3 (code name of interviewee) who identified motivations behind CSR



Mental map of SD-4 (code name of interviewee) who identified motivations behind CSR

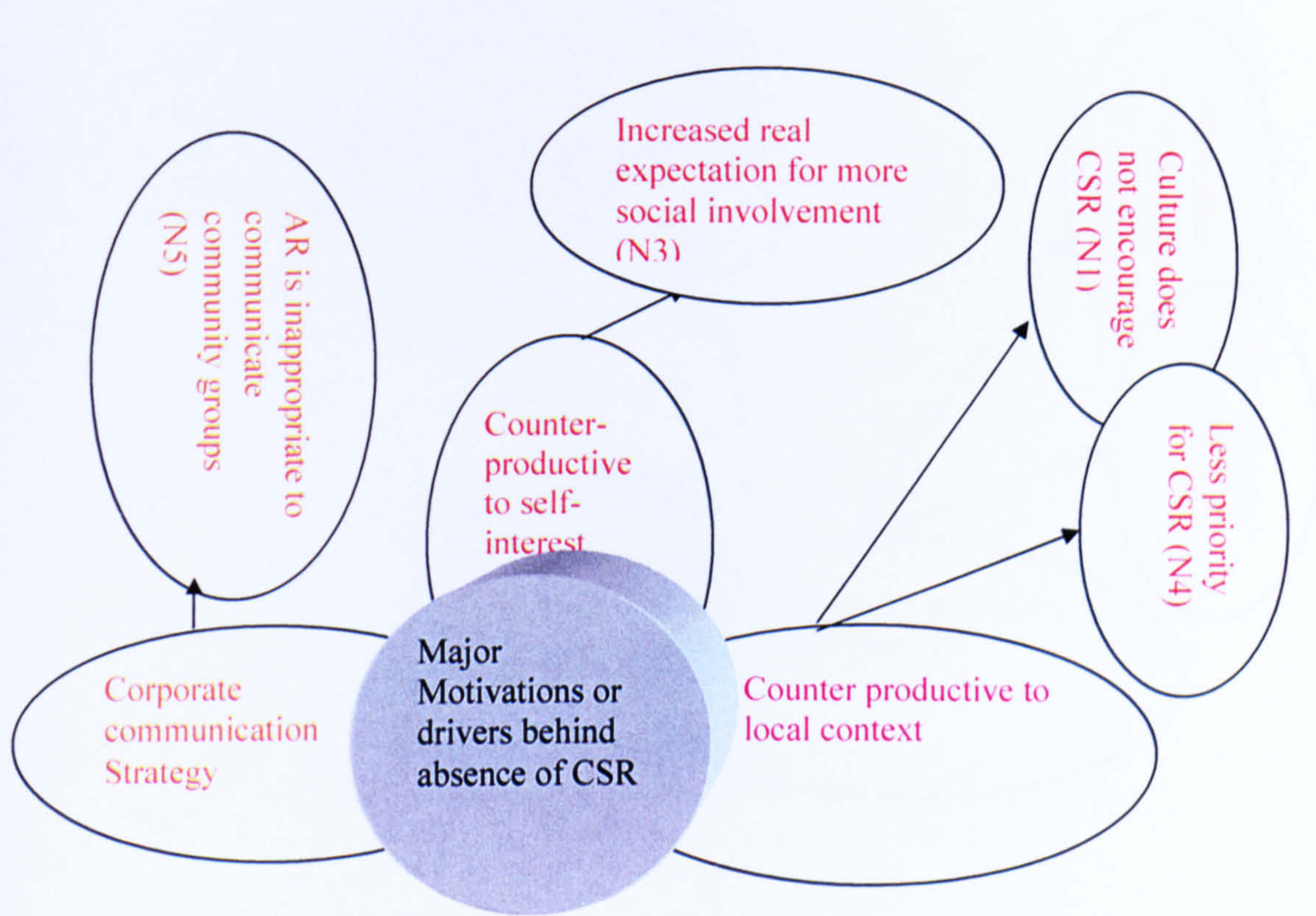


6.9 Network chart showing overall reasons for absence of CSR identified by company executives

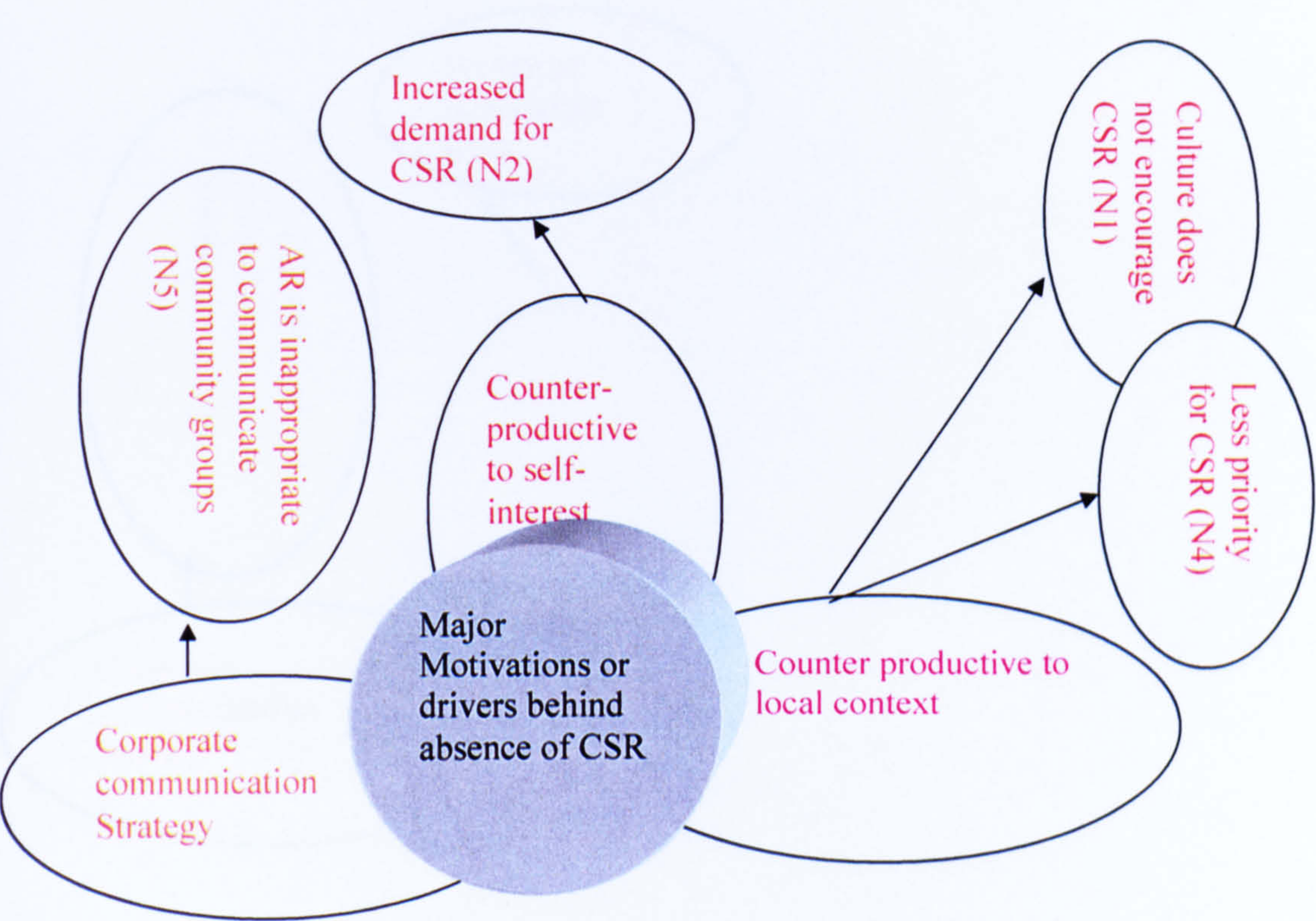


6.10 Network chart showing reasons for absence of CSR identified by each company executives

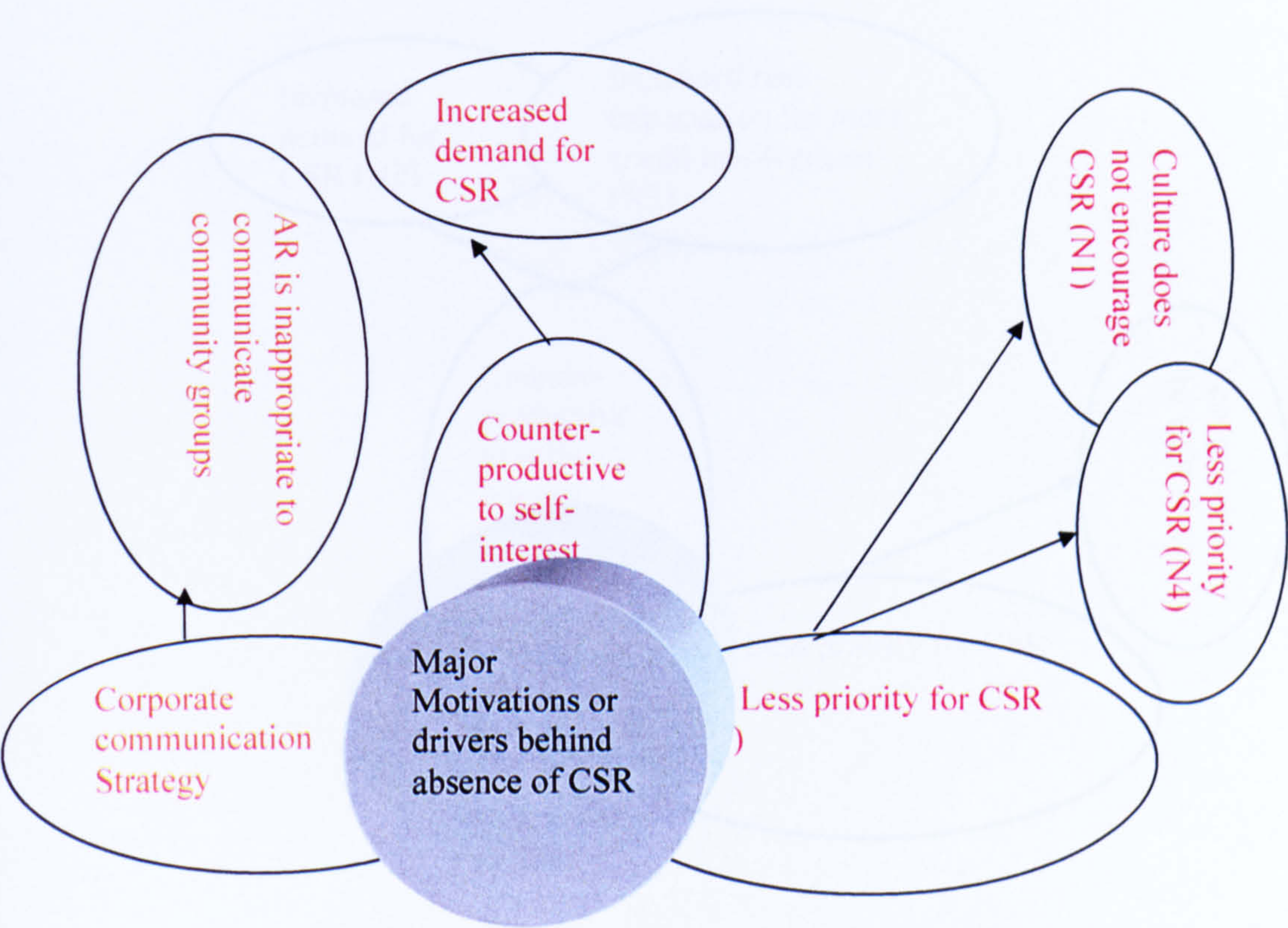
Mental map of DM-1 (code name of interviewee) who identified reasons for absence of CSR



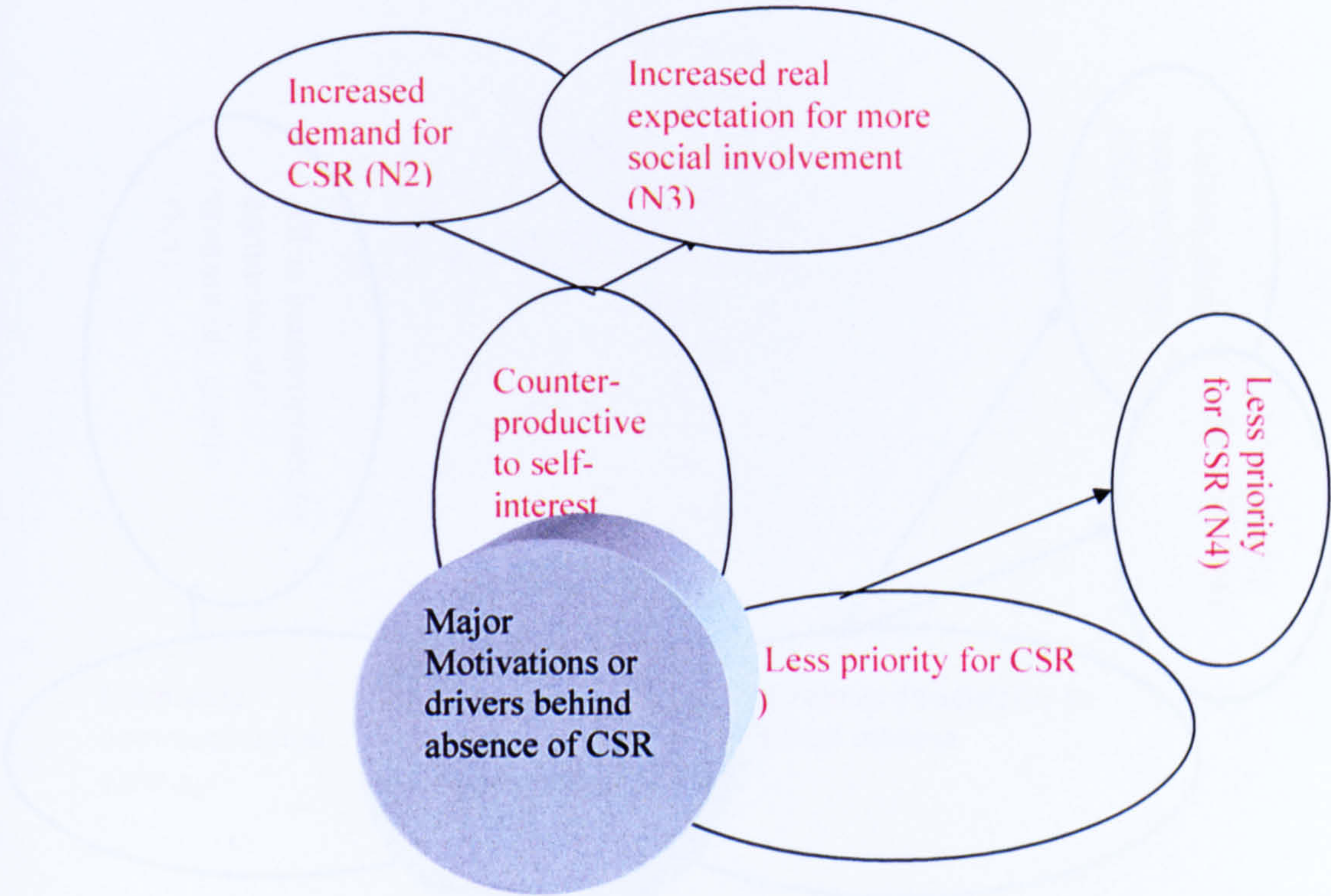
Mental map of DM-2 (code name of interviewee) who identified reasons for absence of CSR



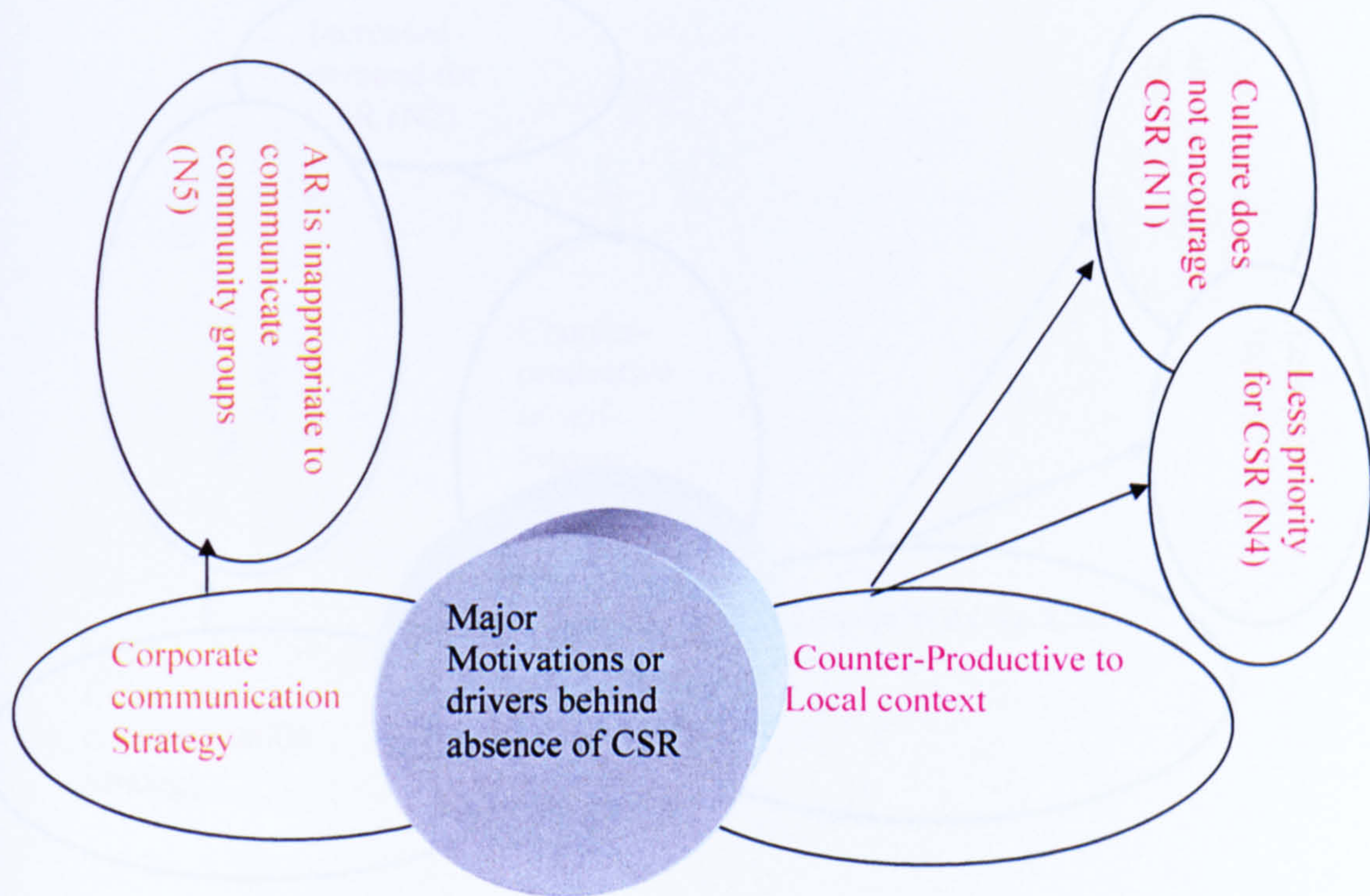
Mental map of DM-3 (code name of interviewee) who identified reasons for absence of CSR



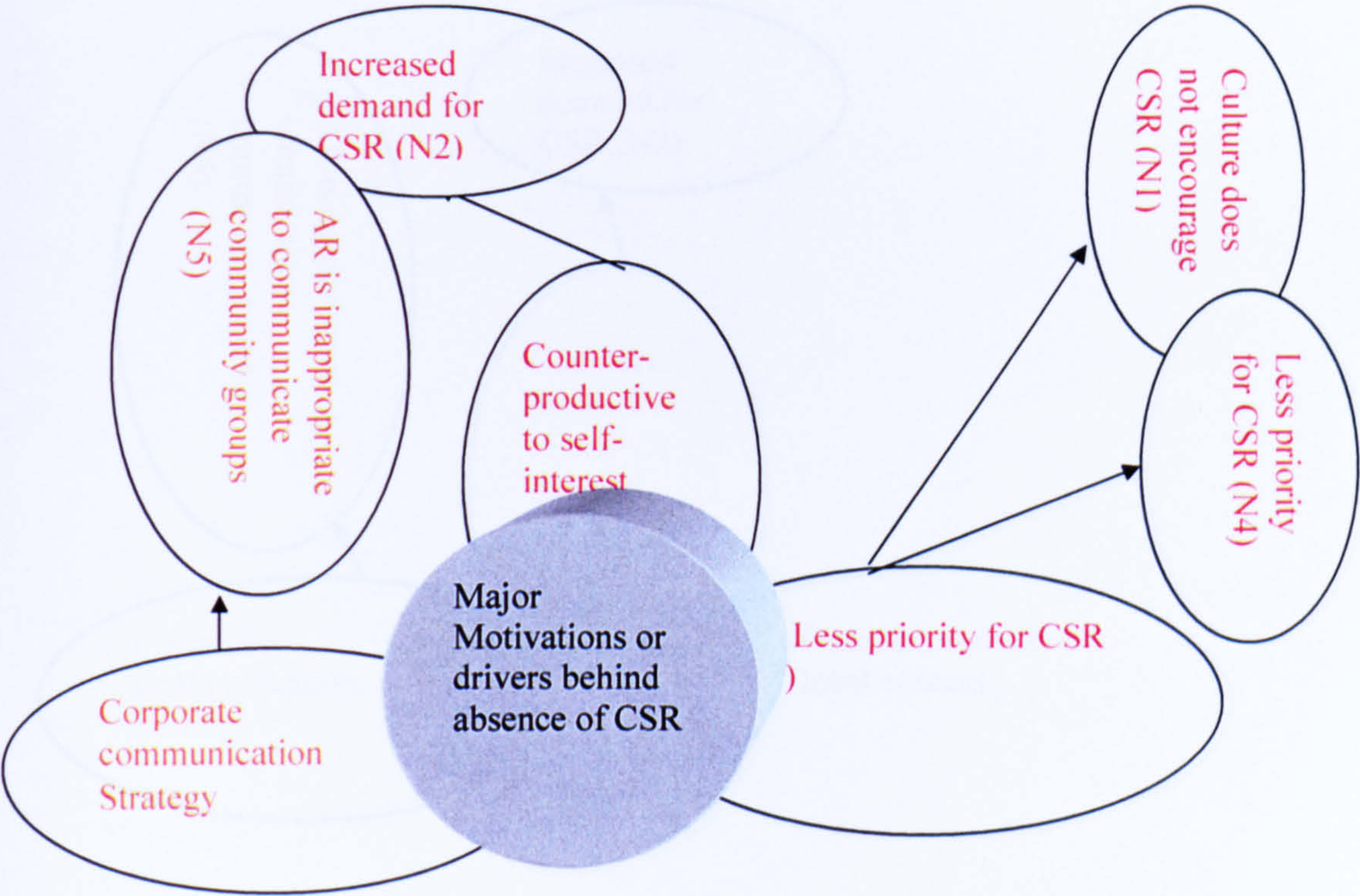
Mental map of DM-4 (code name of interviewee) who identified reasons for absence of CSR



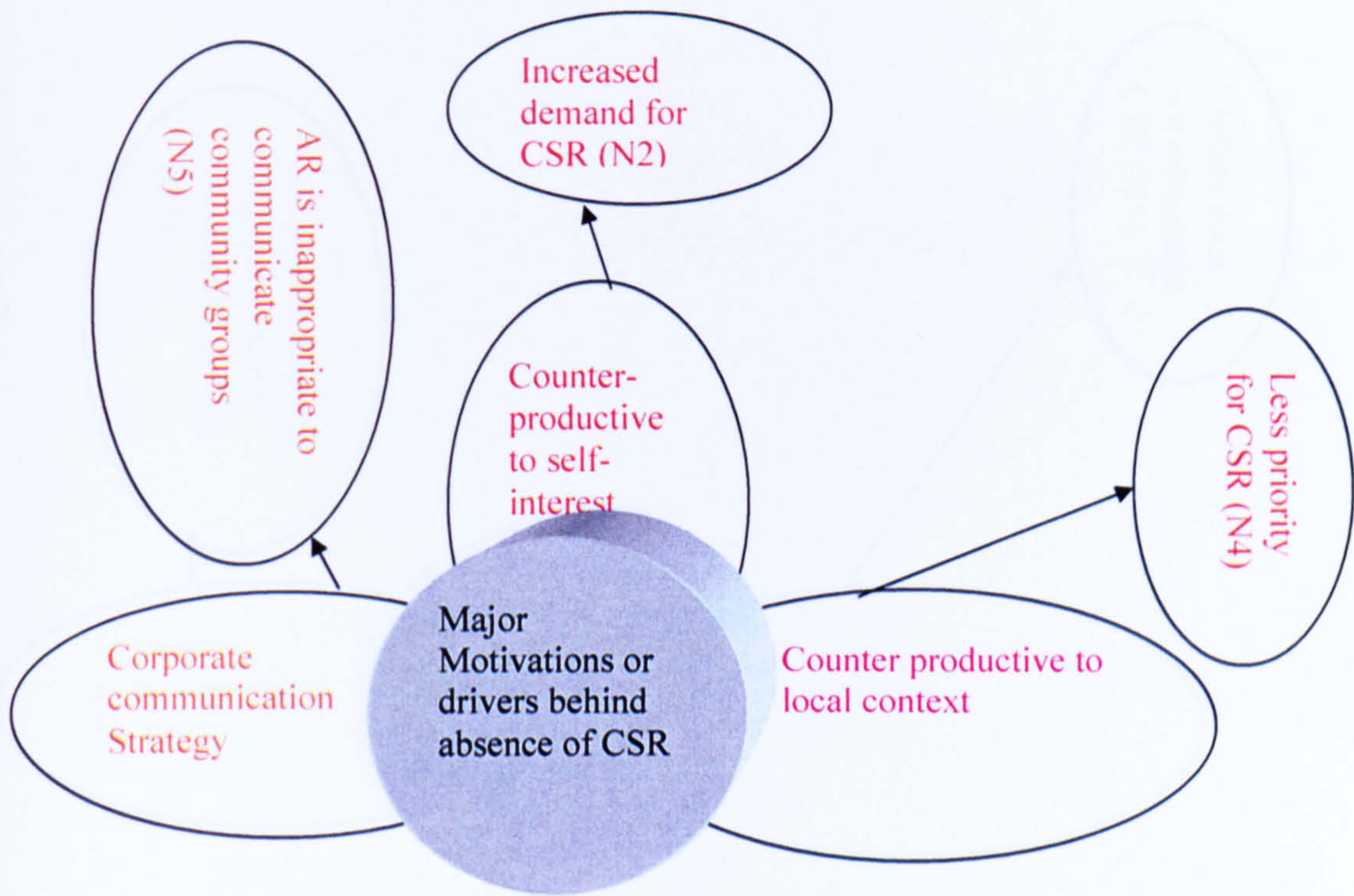
Mental map of DM-5 (code name of interviewee) who identified reasons for absence of CSR



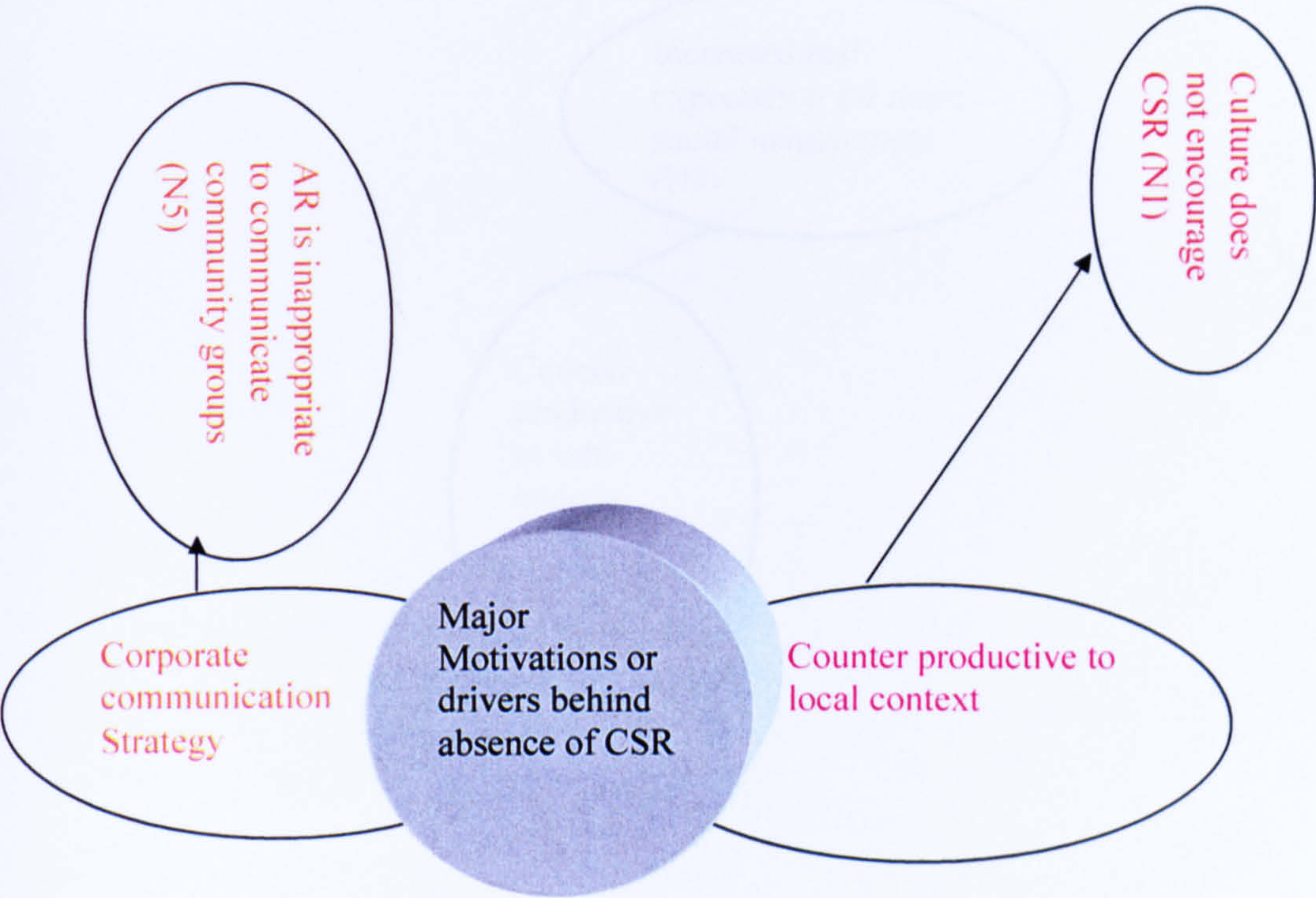
Mental map of DM-6 (code name of interviewee) who identified reasons for absence of CSR



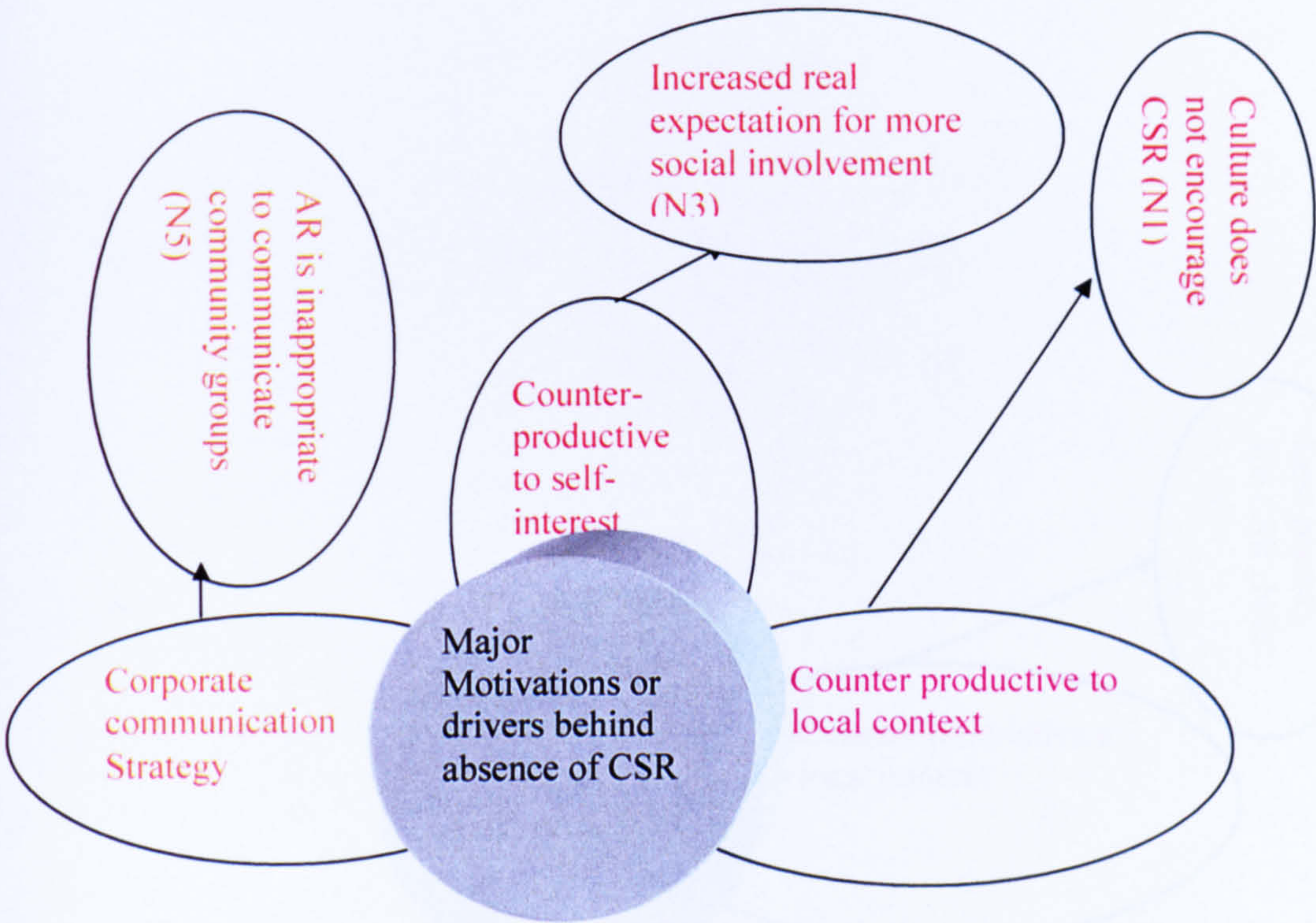
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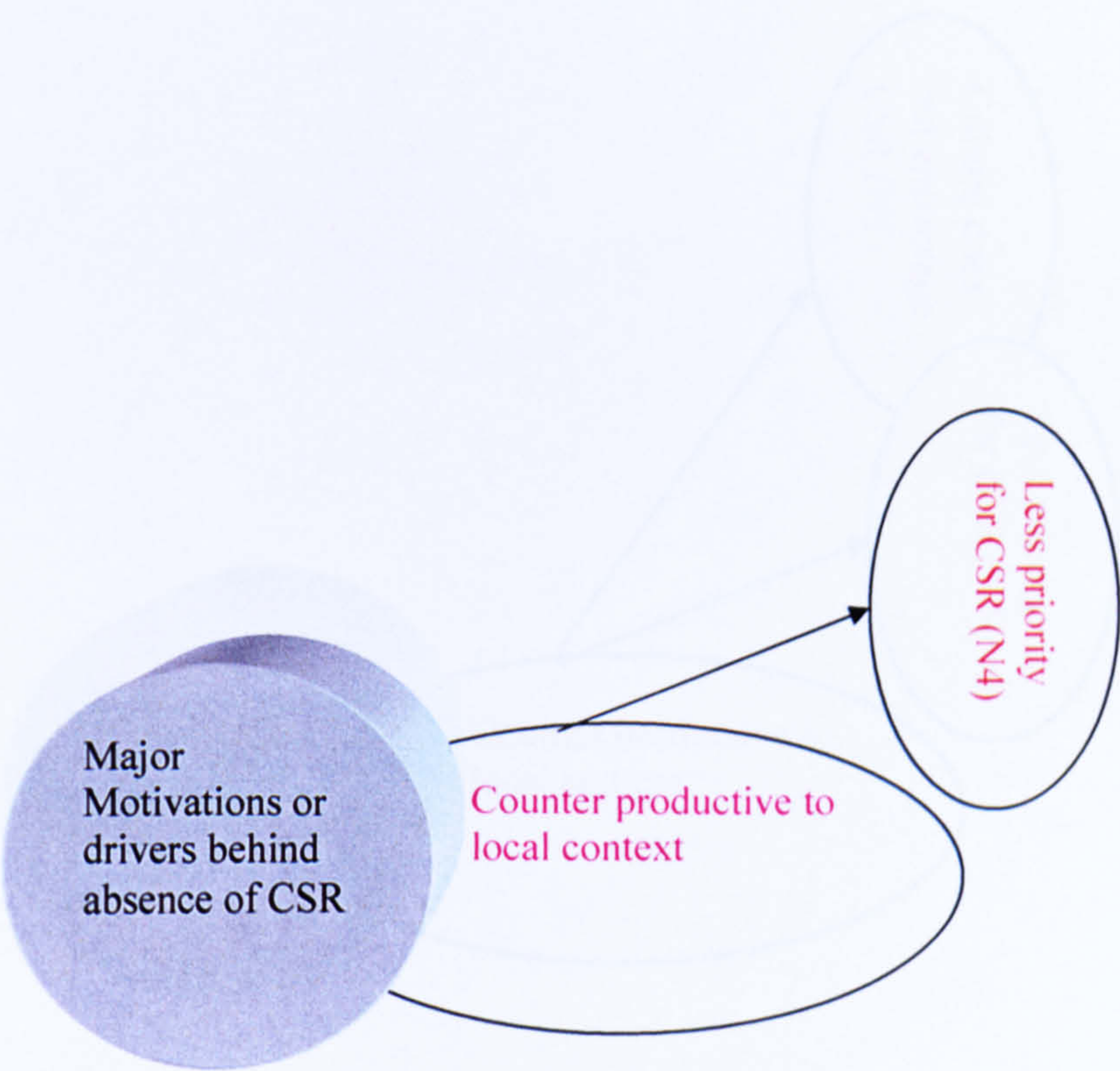
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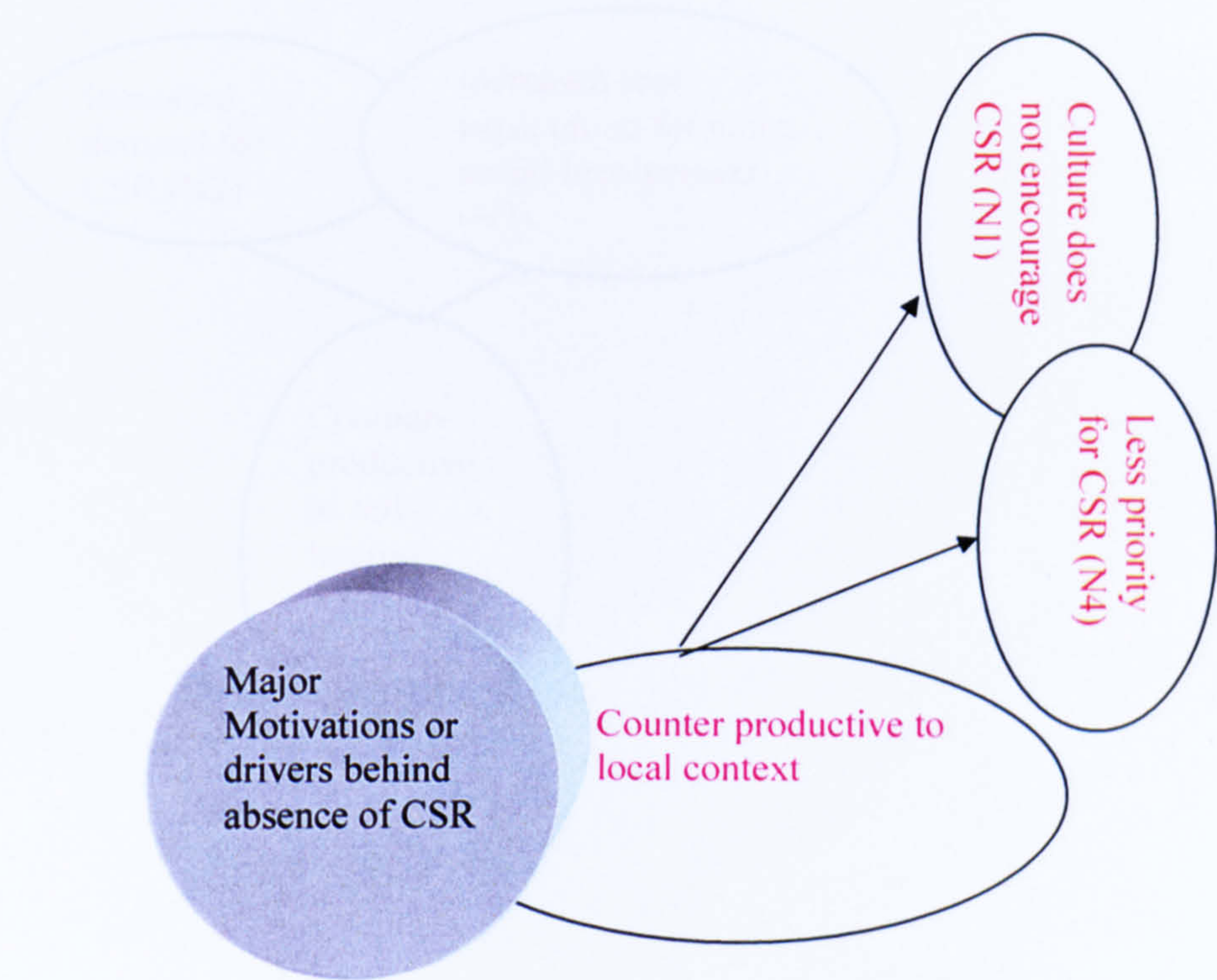
Mental map of DM-9 (code name of interviewee) who identified reasons for absence of CSR



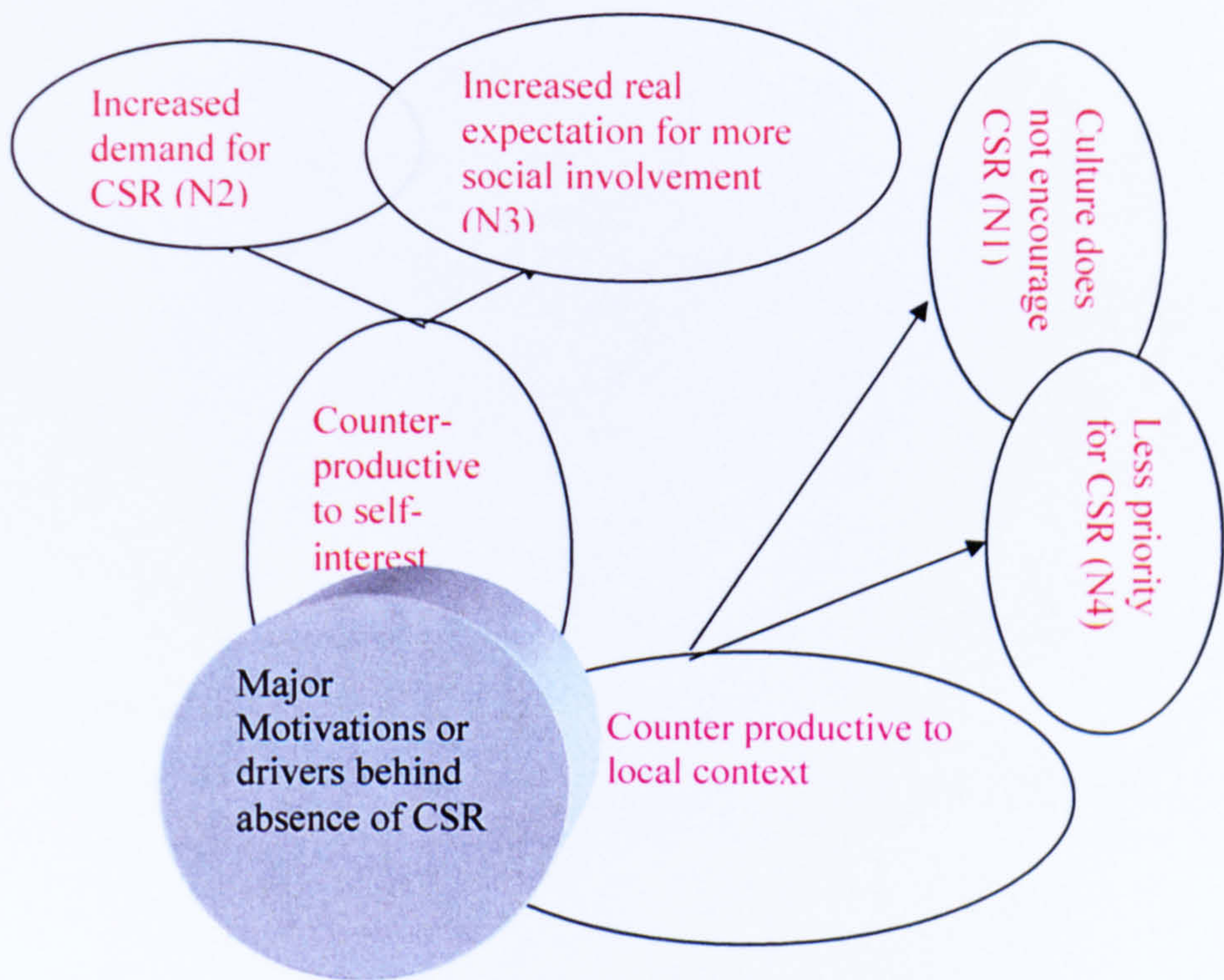
Mental map of DM-10 (code name of interviewee) who identified reasons for absence of CSR



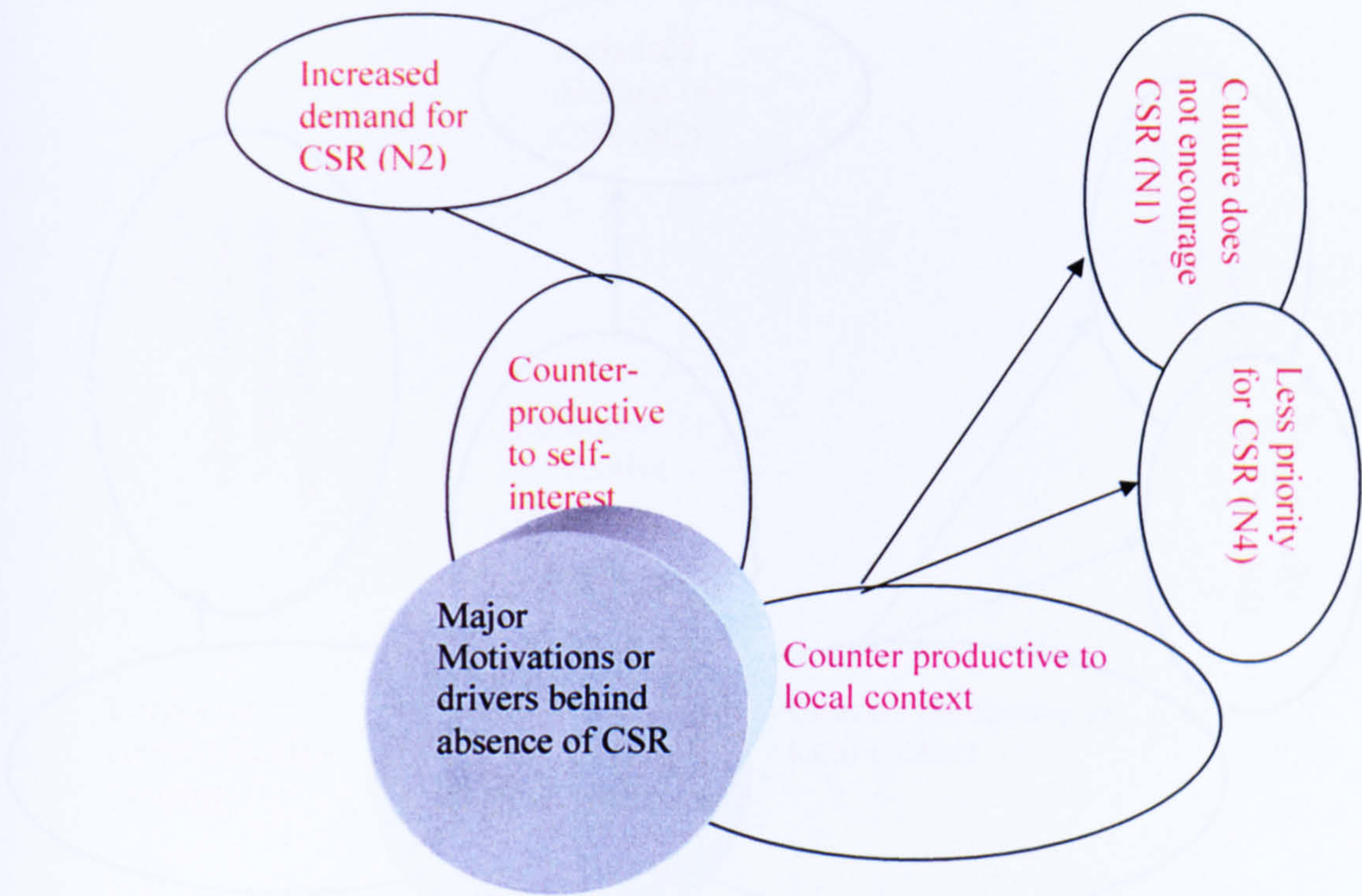
Mental map of DM-11 (code name of interviewee) who identified reasons for absence of CSR



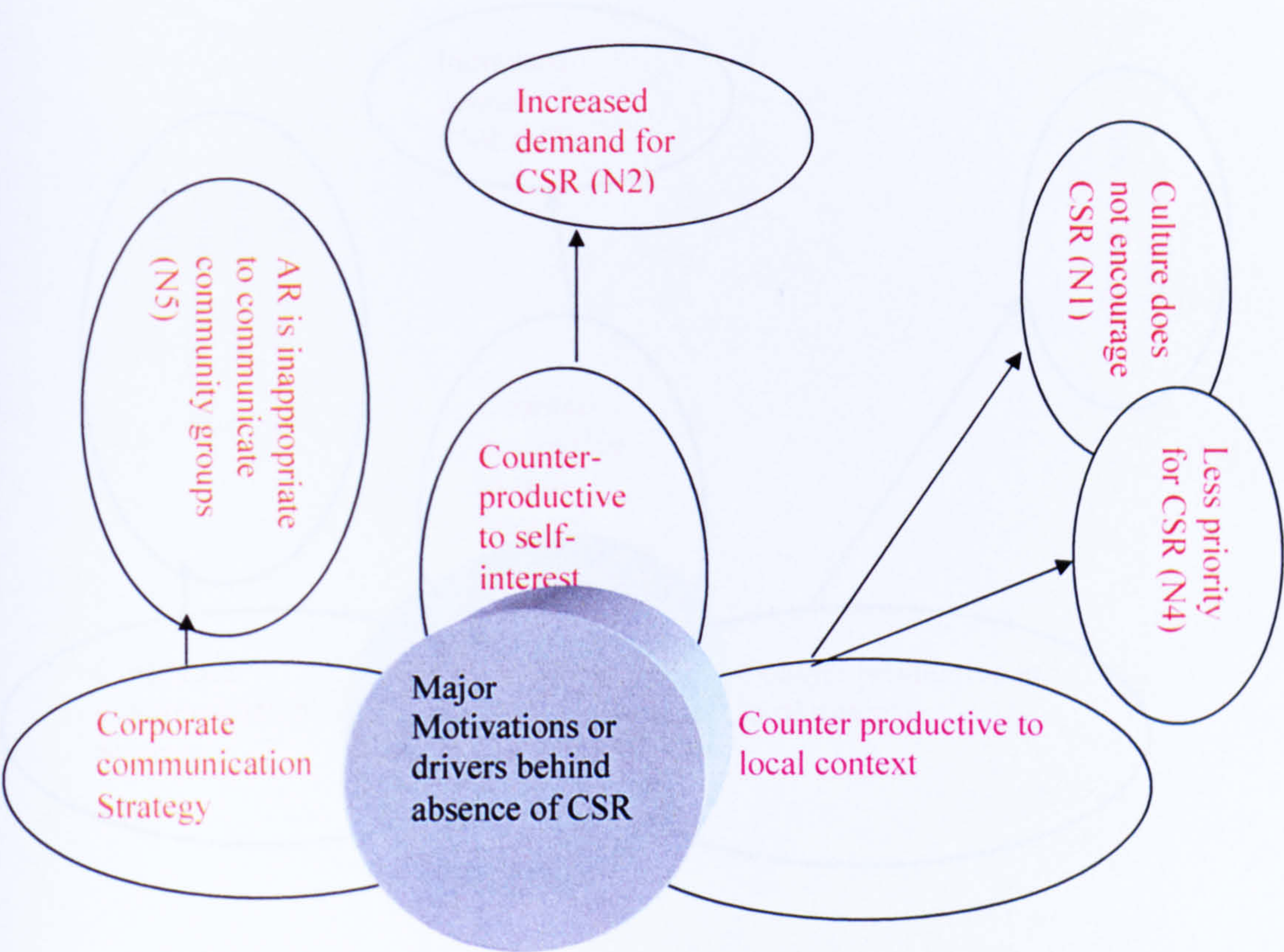
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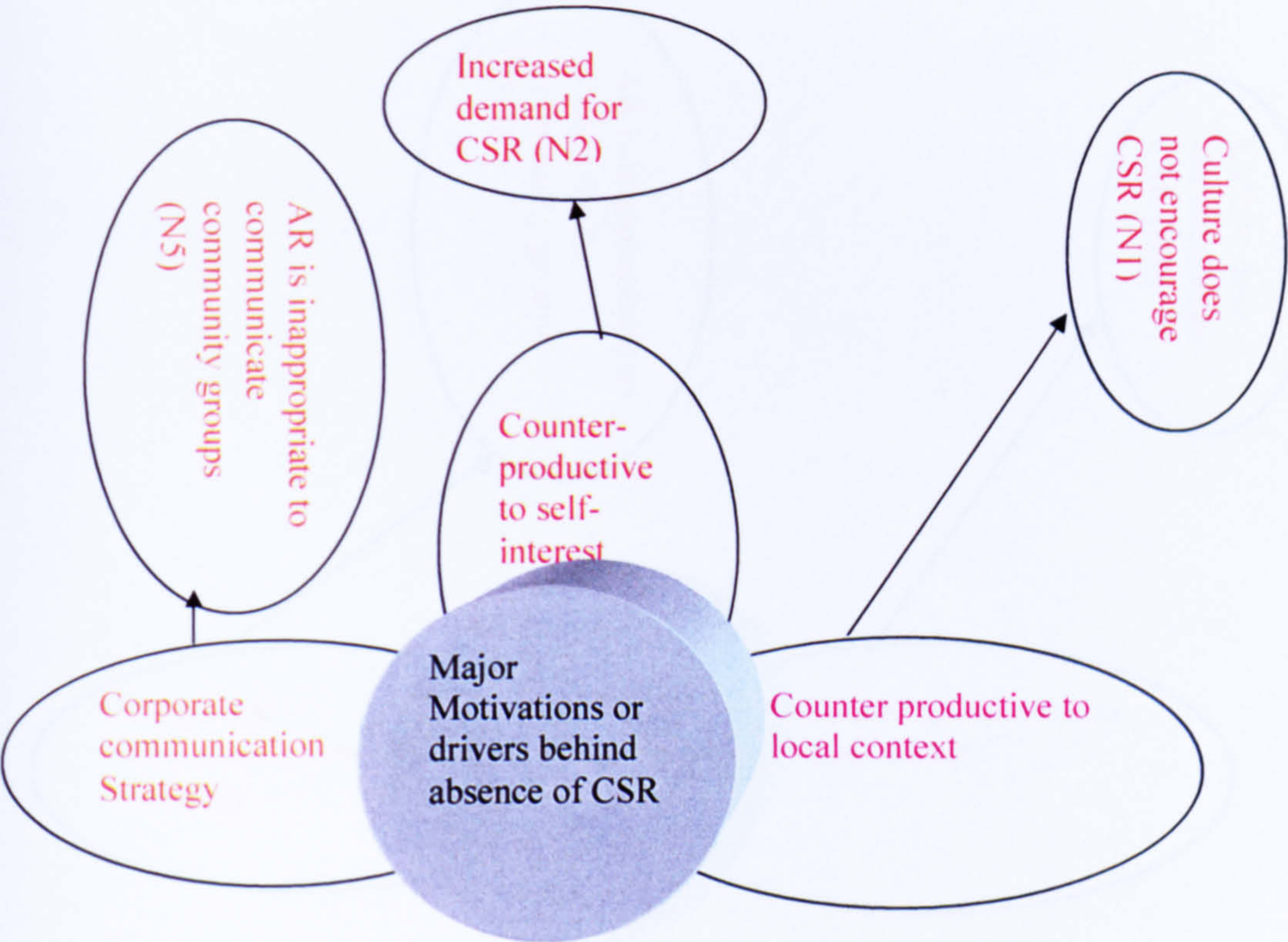
Mental map of DM-13 (code name of interviewee) who identified reasons for absence of CSR



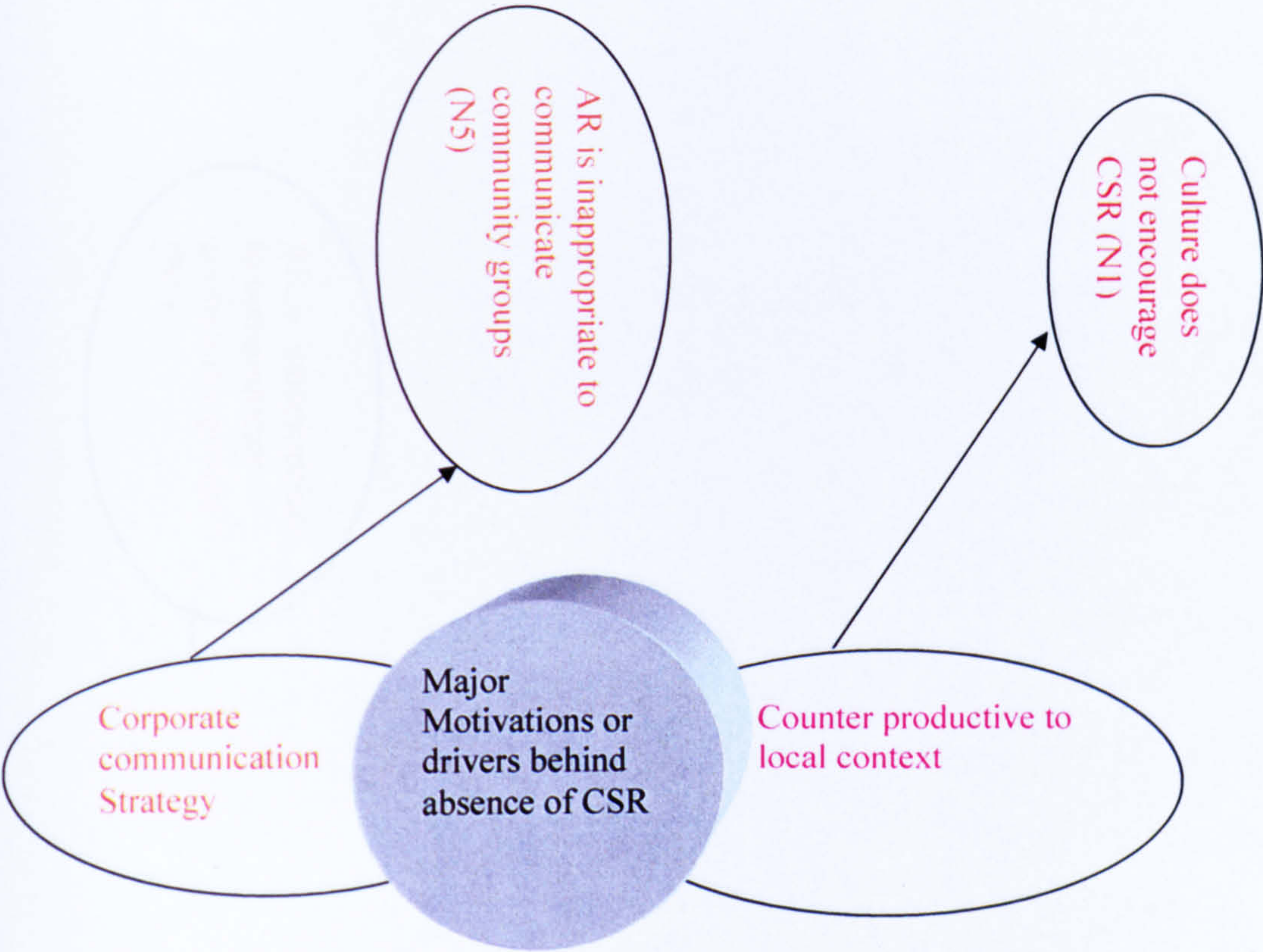
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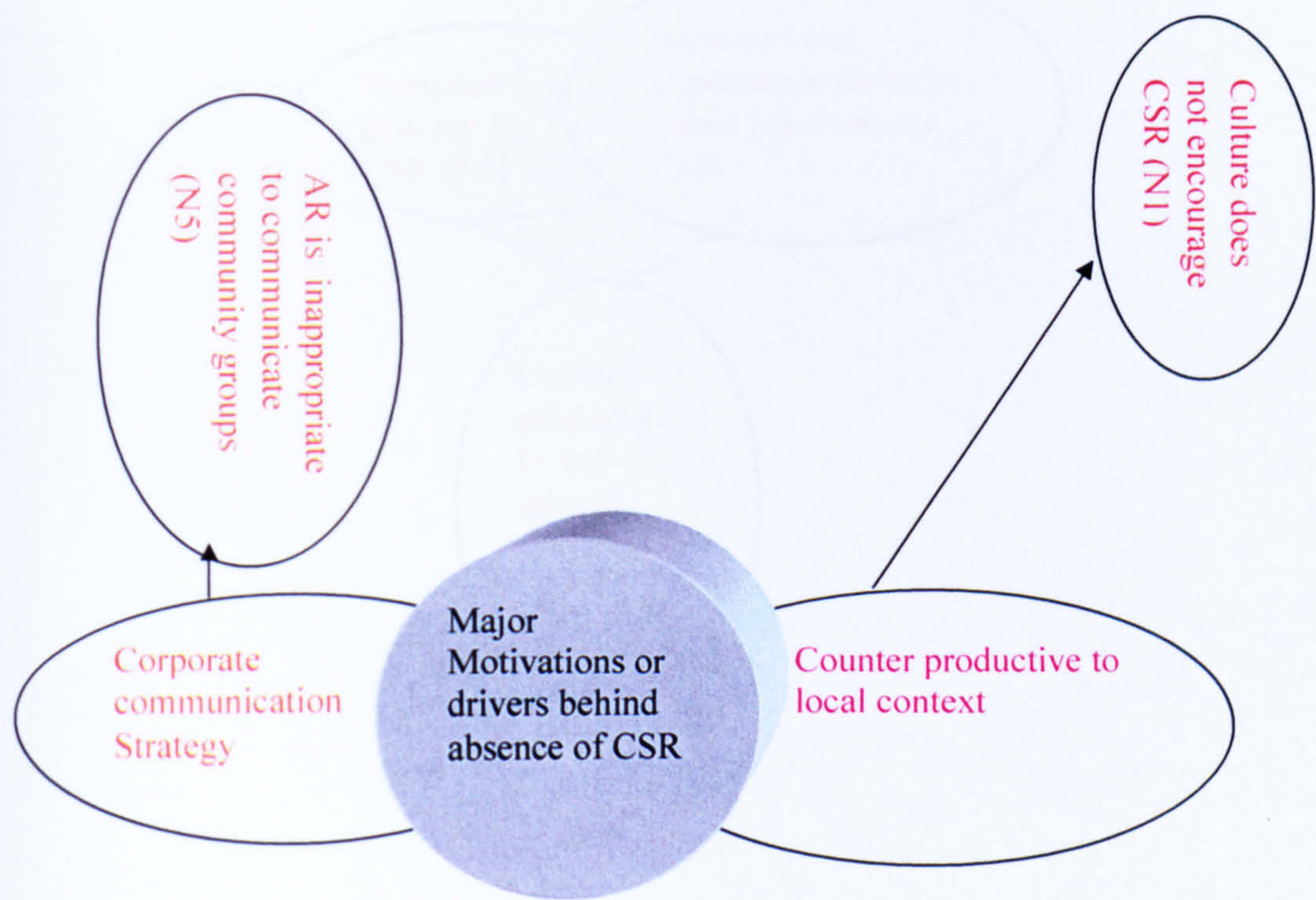
Mental map of DM-15 (code name of interviewee) who identified reasons for absence of CSR



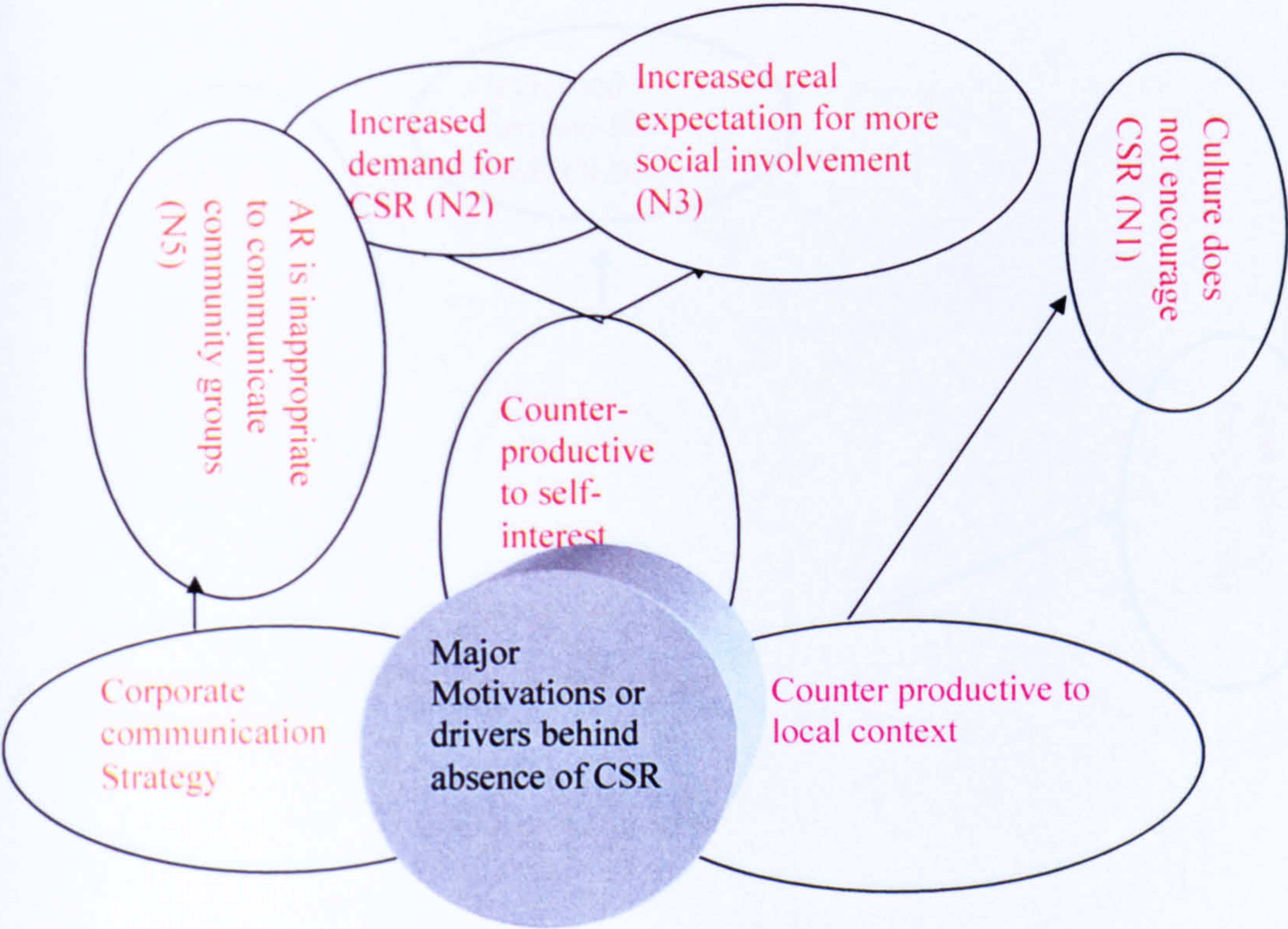
Mental map of DD-16 (code name of interviewee) who identified reasons for absence of CSR



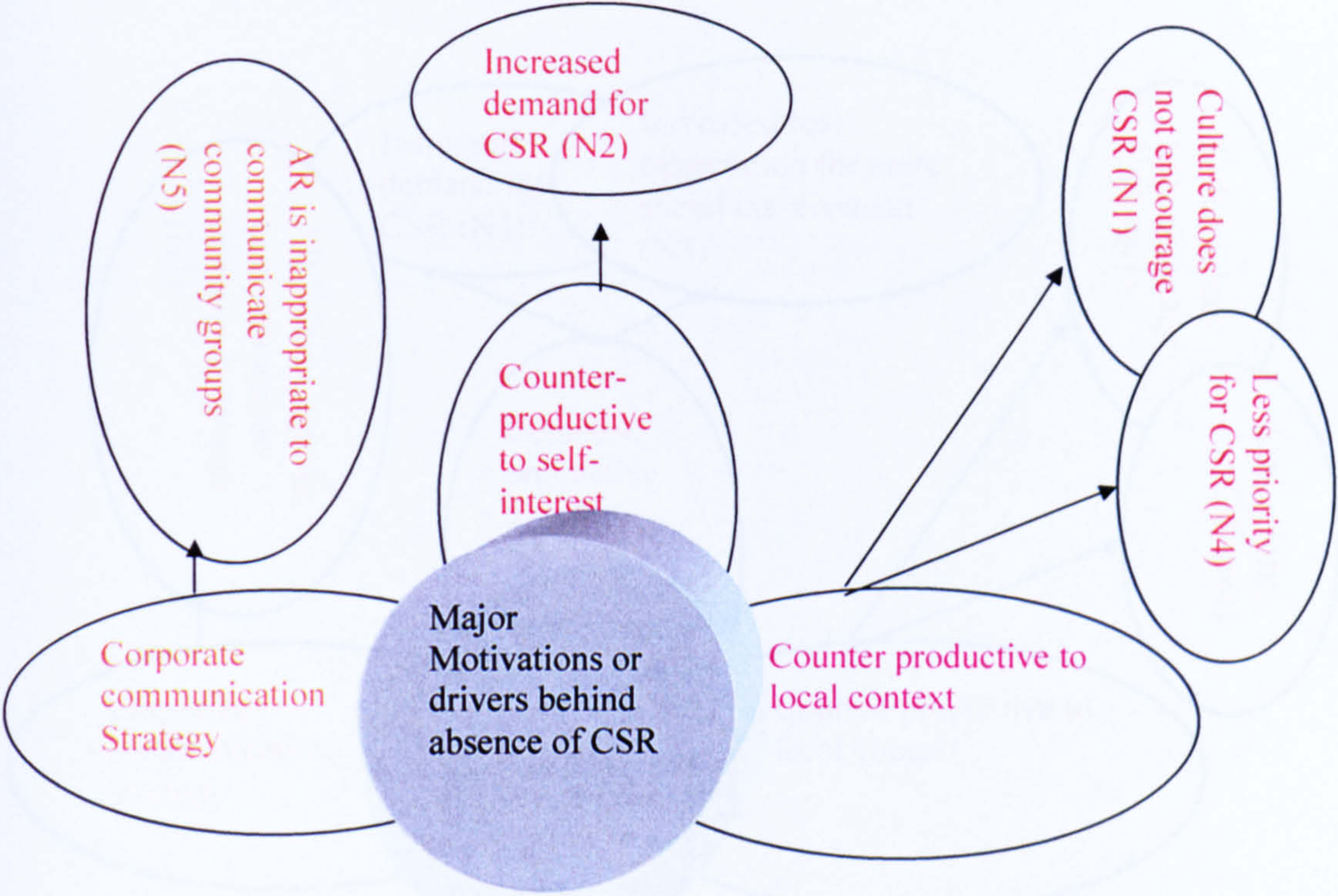
Mental map of CM-1(code name of interviewee) who identified reasons for absence of CSR



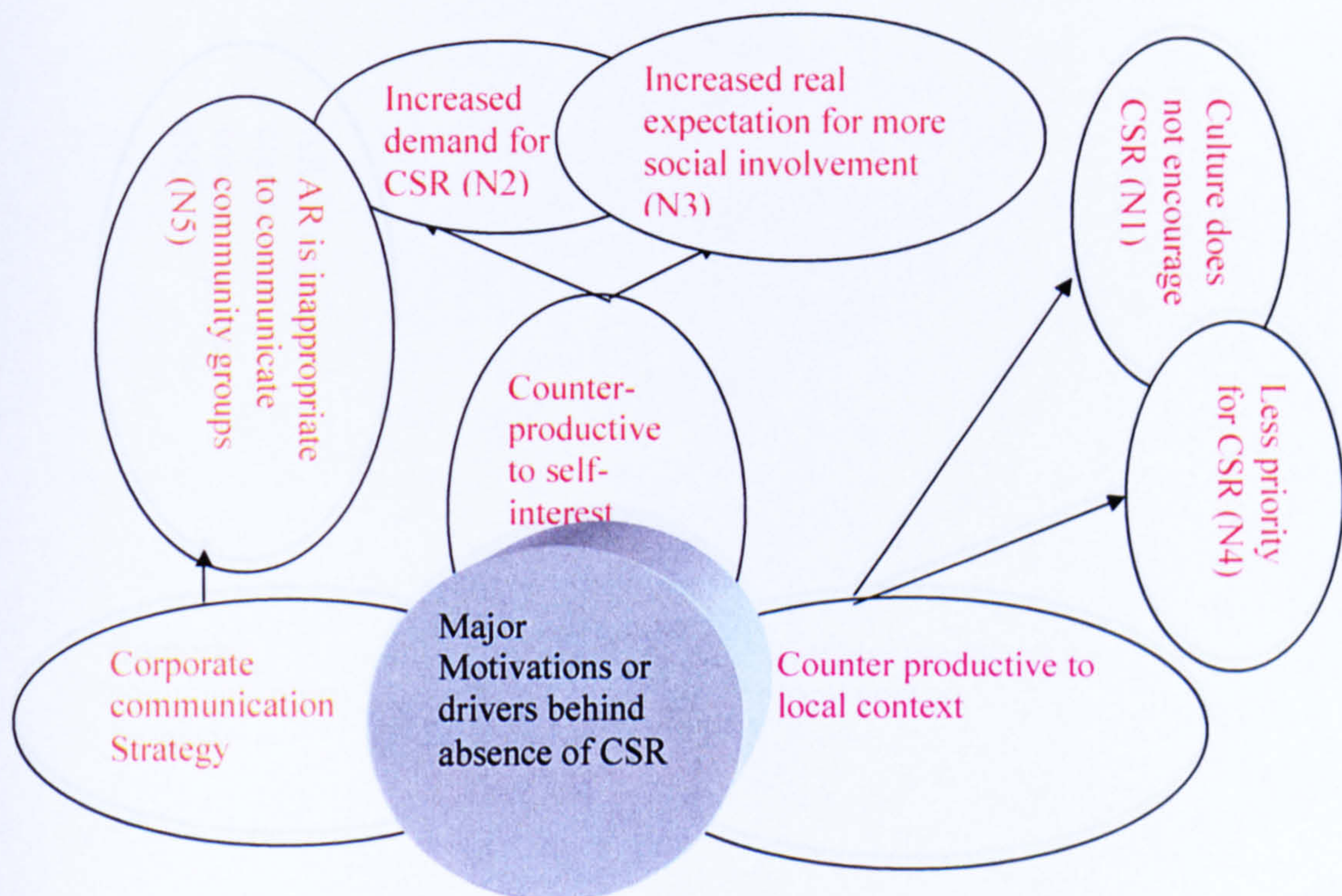
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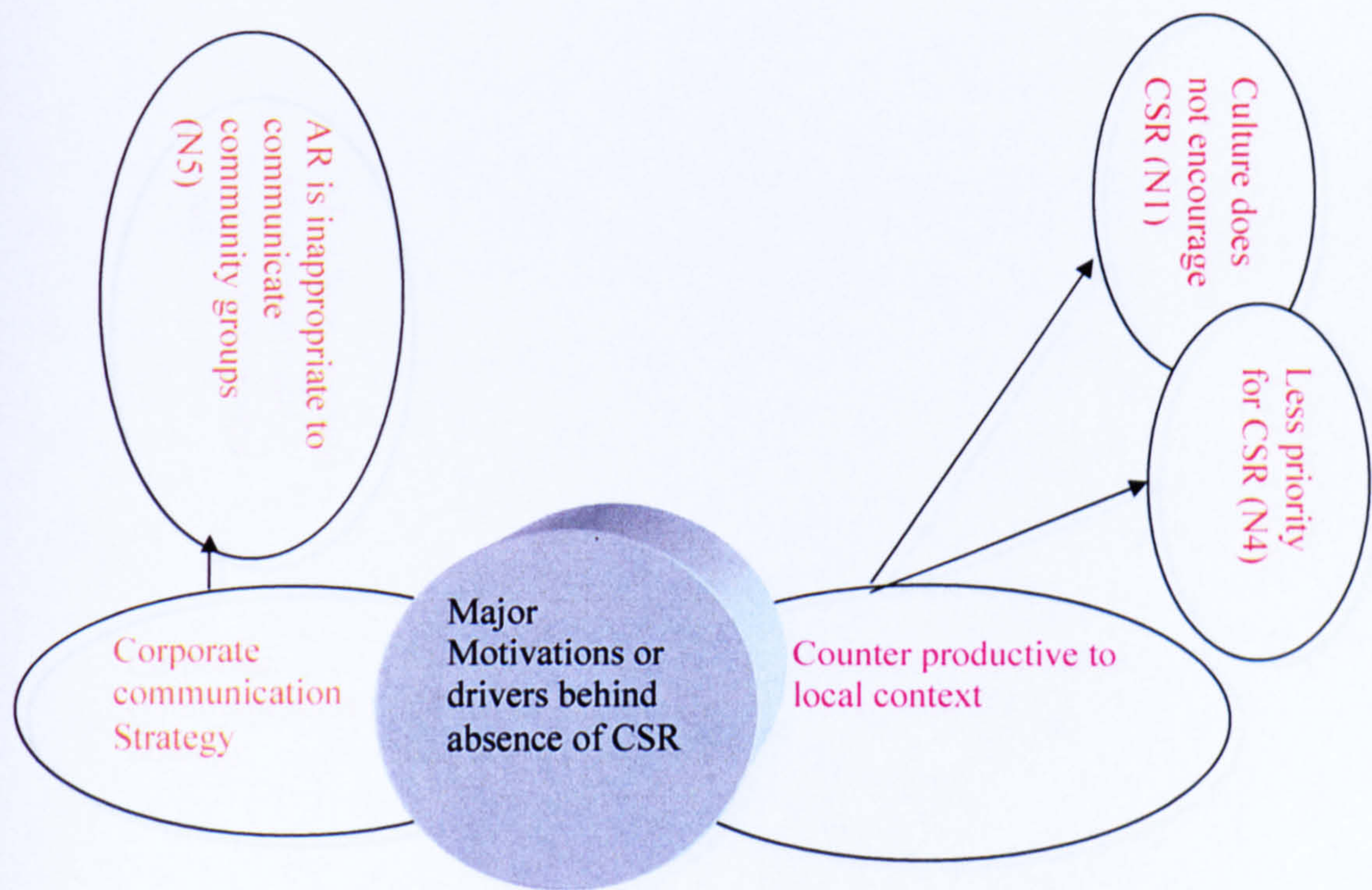
Mental map of MM-2 (code name of interviewee) who identified reasons for absence of CSR



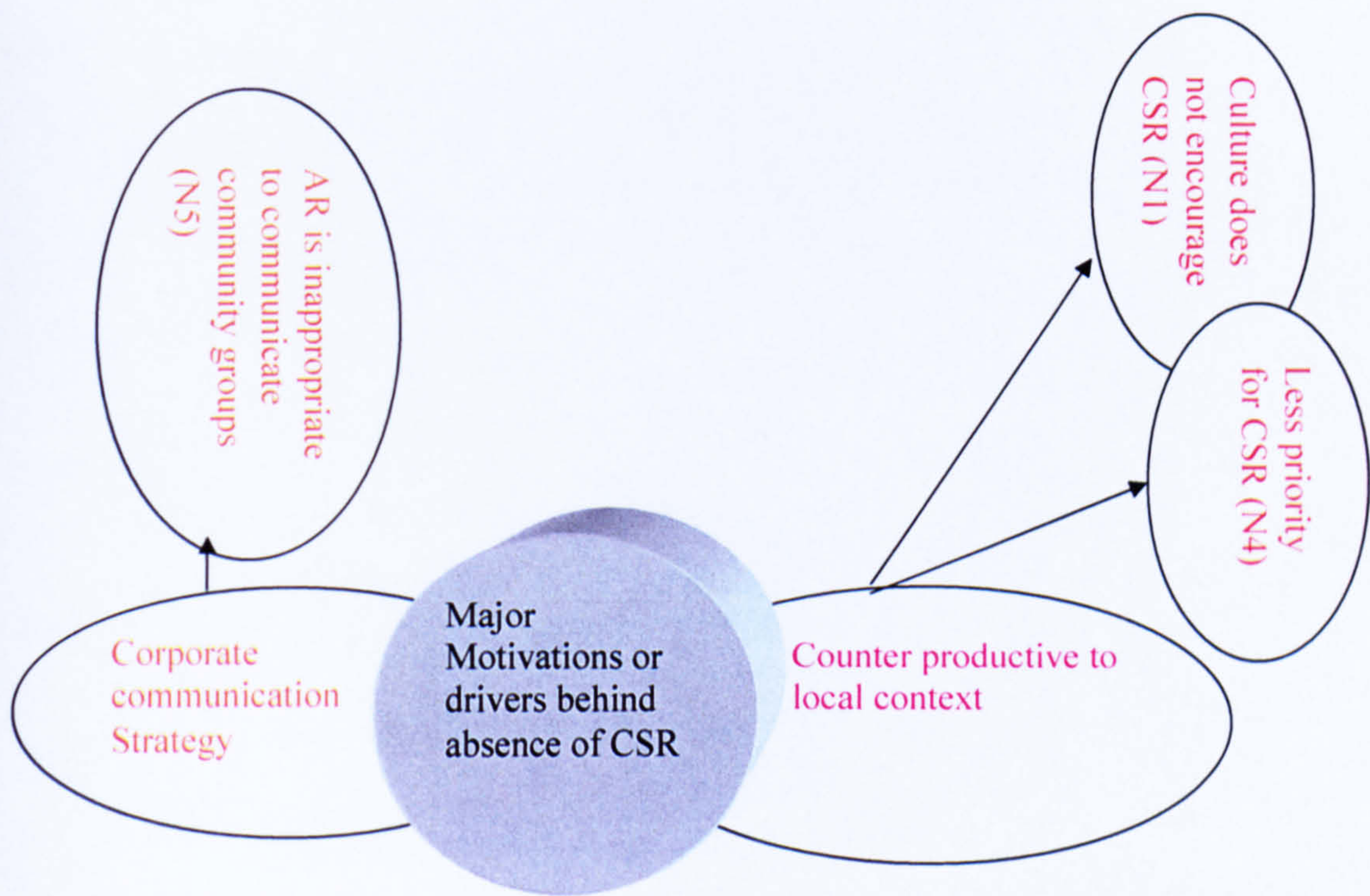
Mental map of MM-3 (code name of interviewee) who identified reasons for absence of CSR



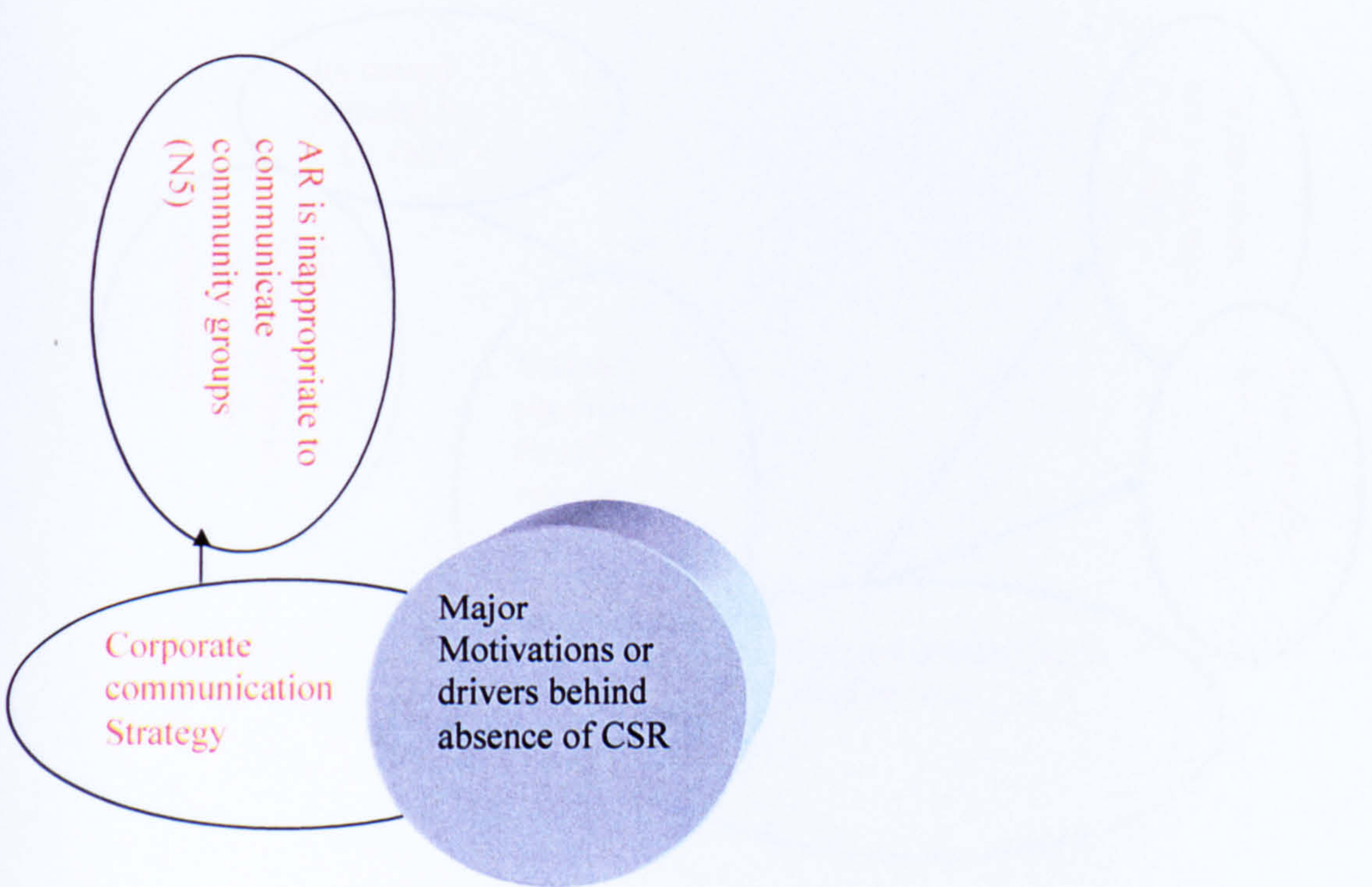
Mental map of MM-4 (code name of interviewee) who identified reasons for absence of CSR



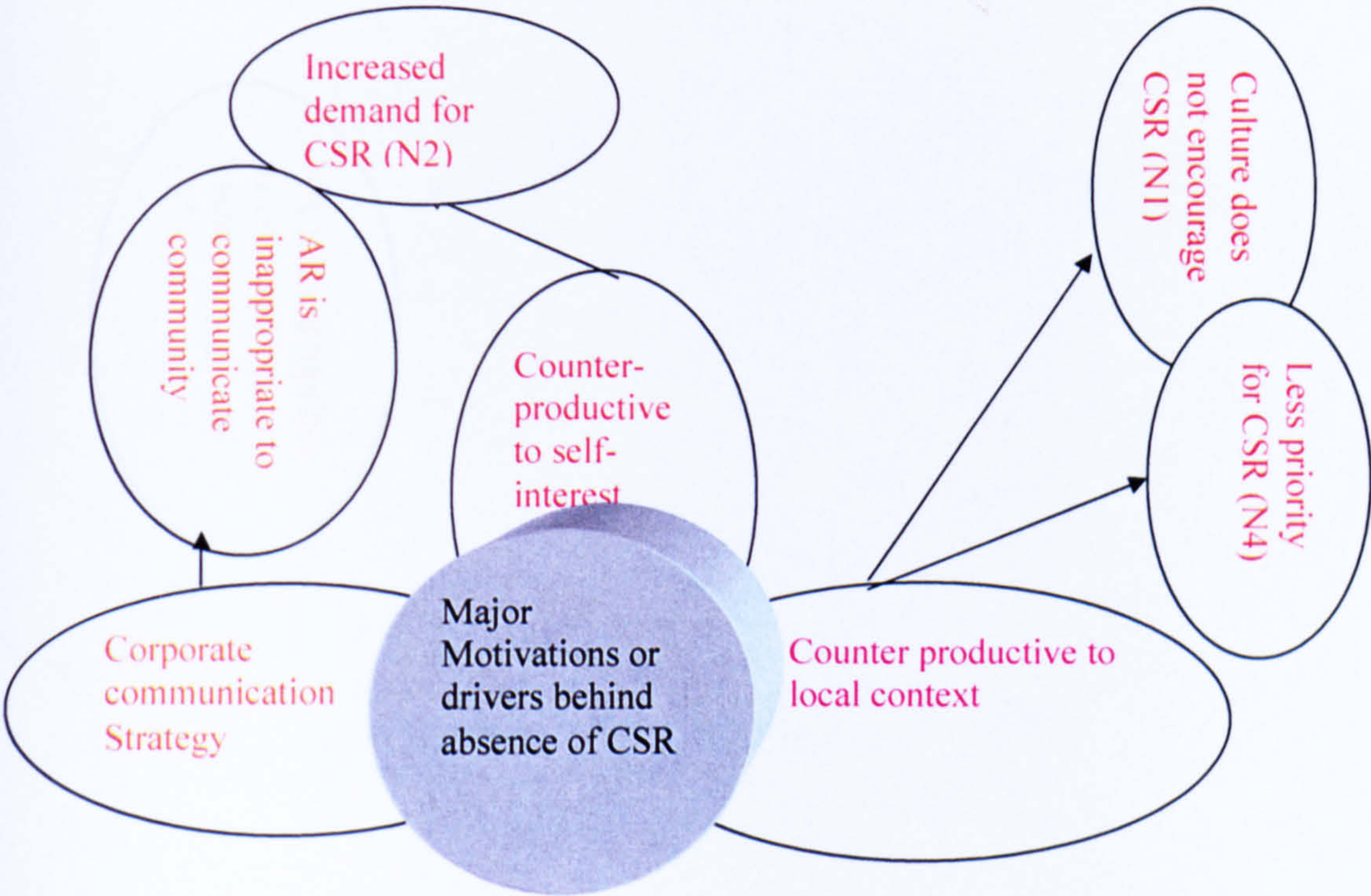
Mental map of MM-5 (code name of interviewee) who identified reasons for absence of CSR



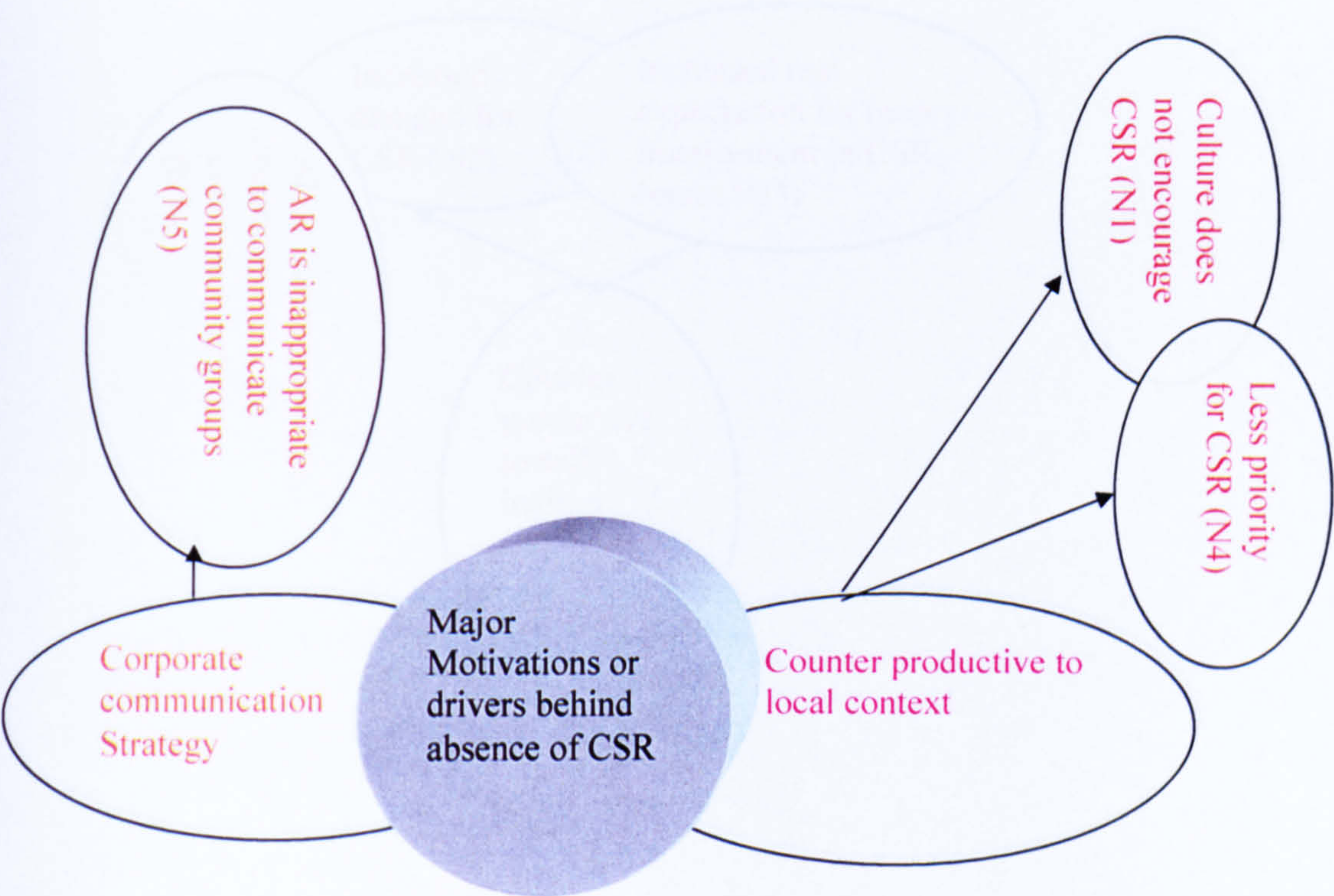
Mental map of MM-6 (code name of interviewee) who identified reasons for absence of CSR



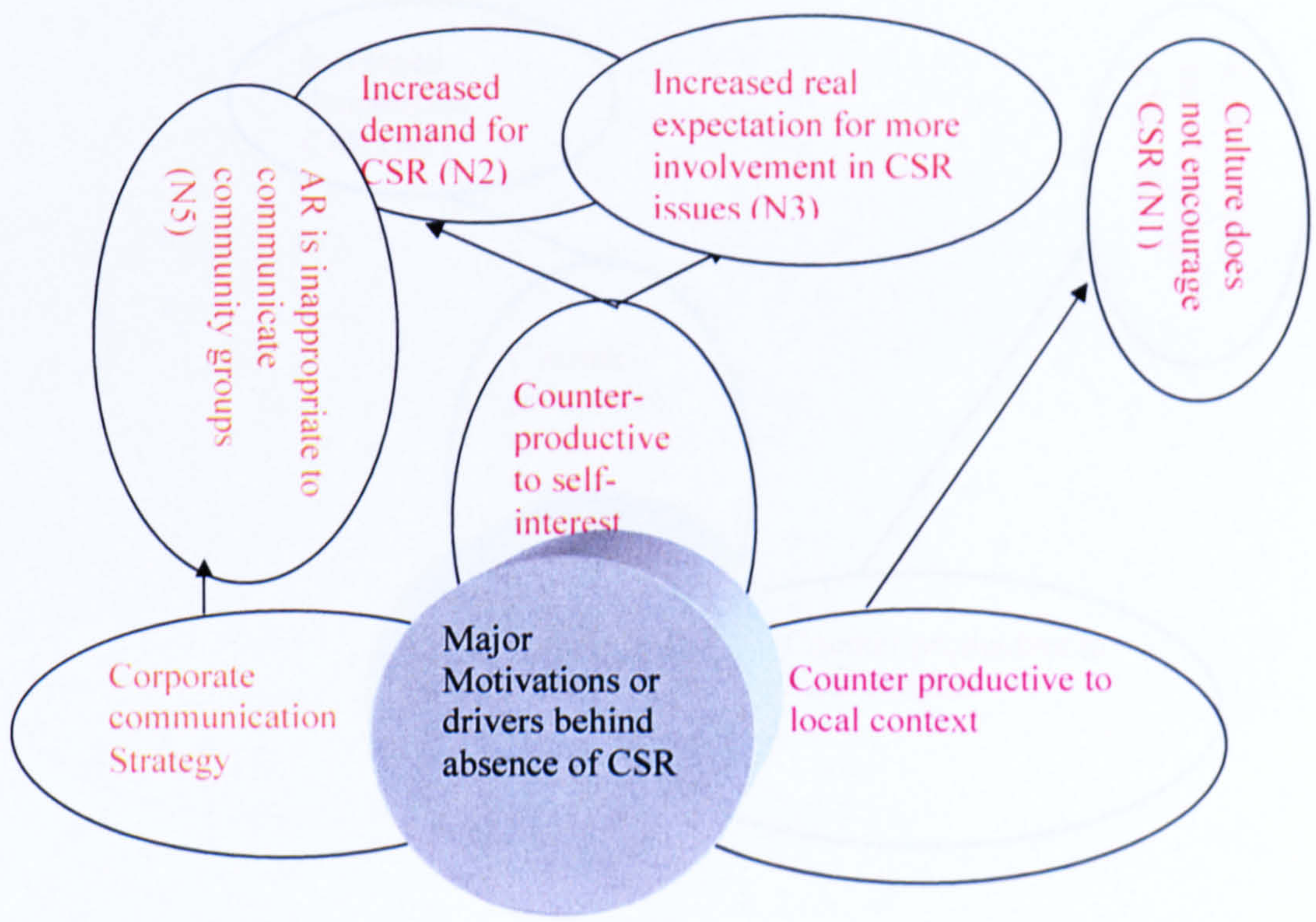
Mental map of MM-7 (code name of interviewee) who identified reasons for absence of CSR



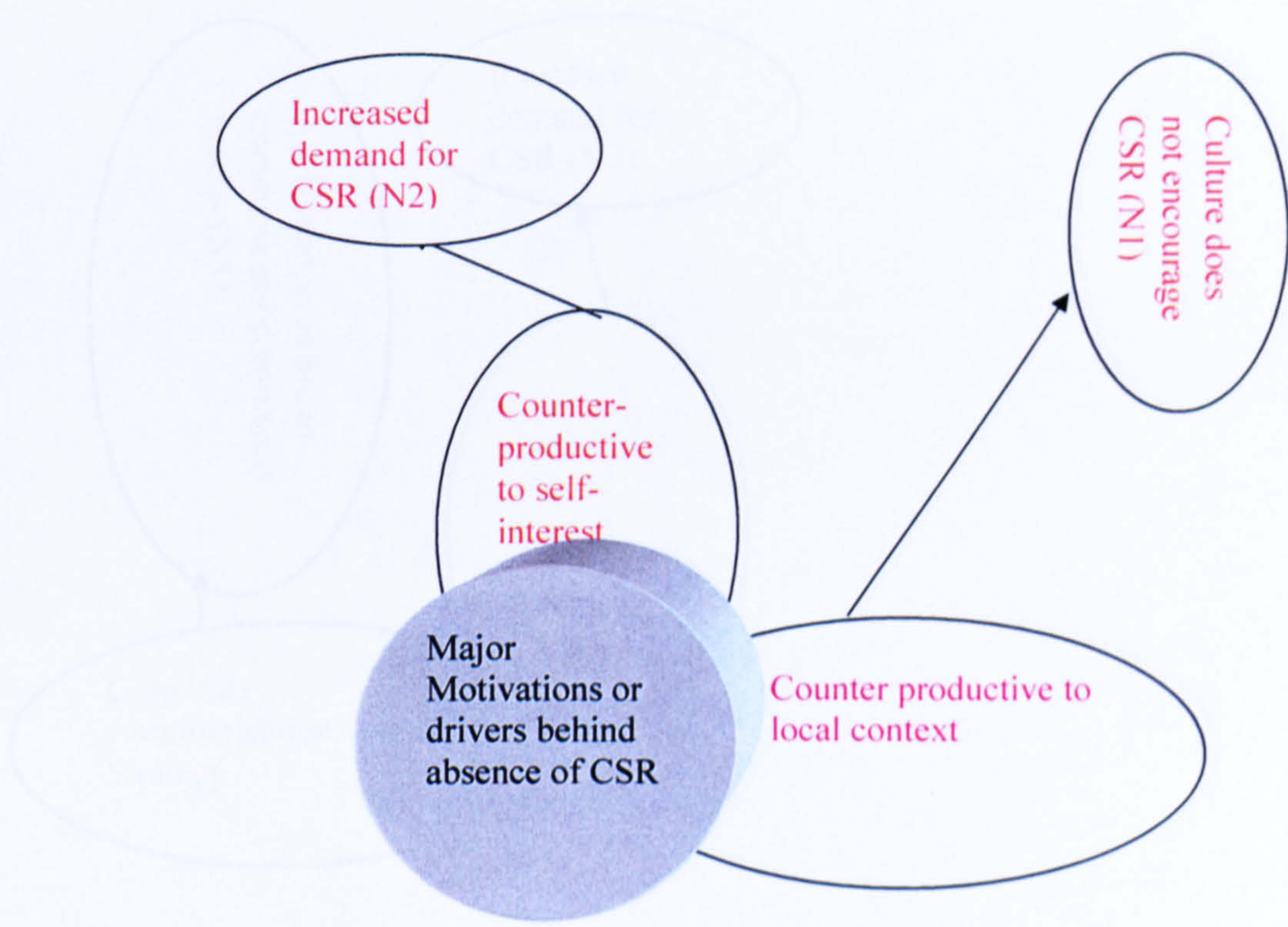
Mental map of MM-8 (code name of interviewee) who identified reasons for absence of CSR



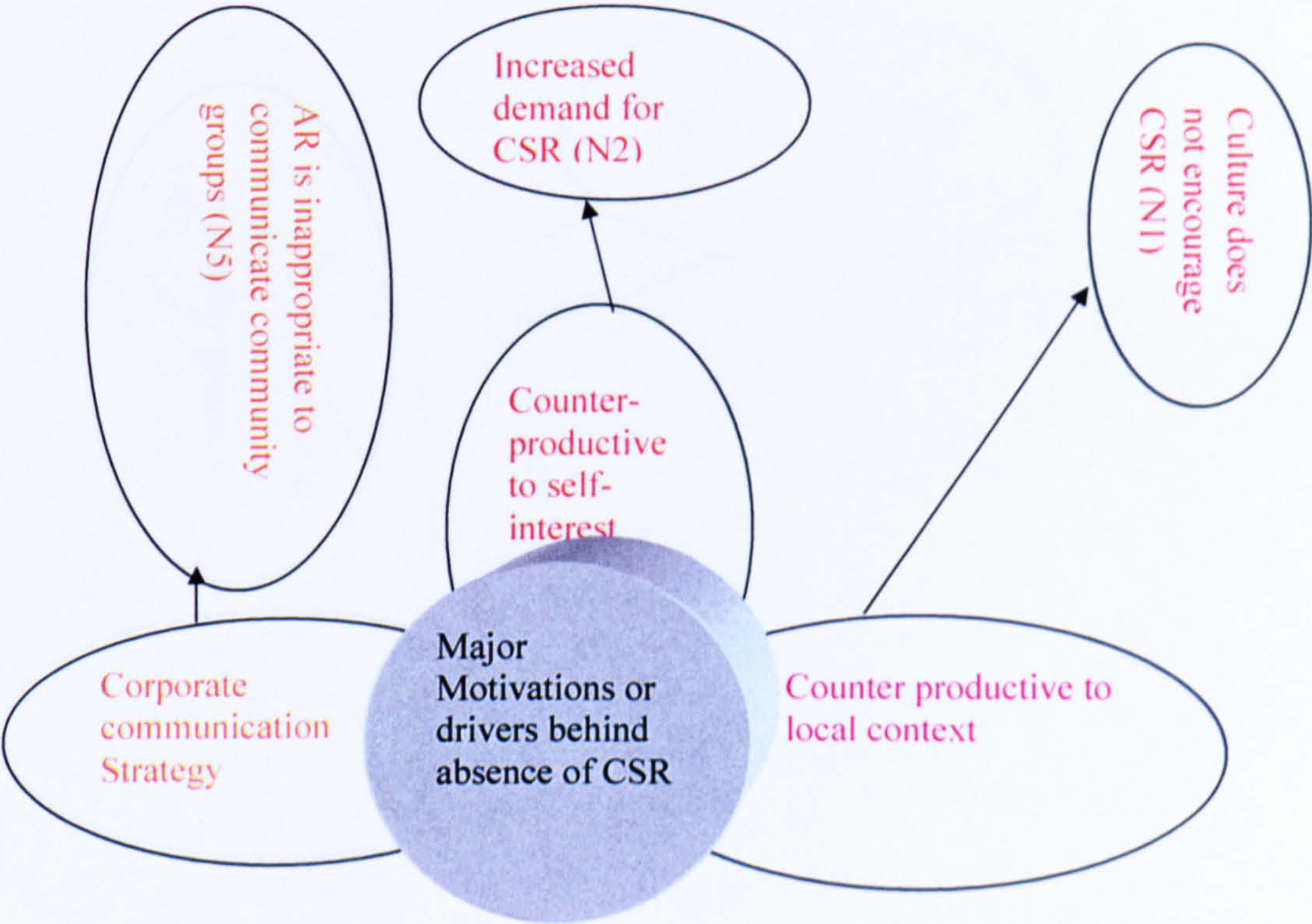
Mental map of MM-9 (code name of interviewee) who identified reasons for absence of CSR



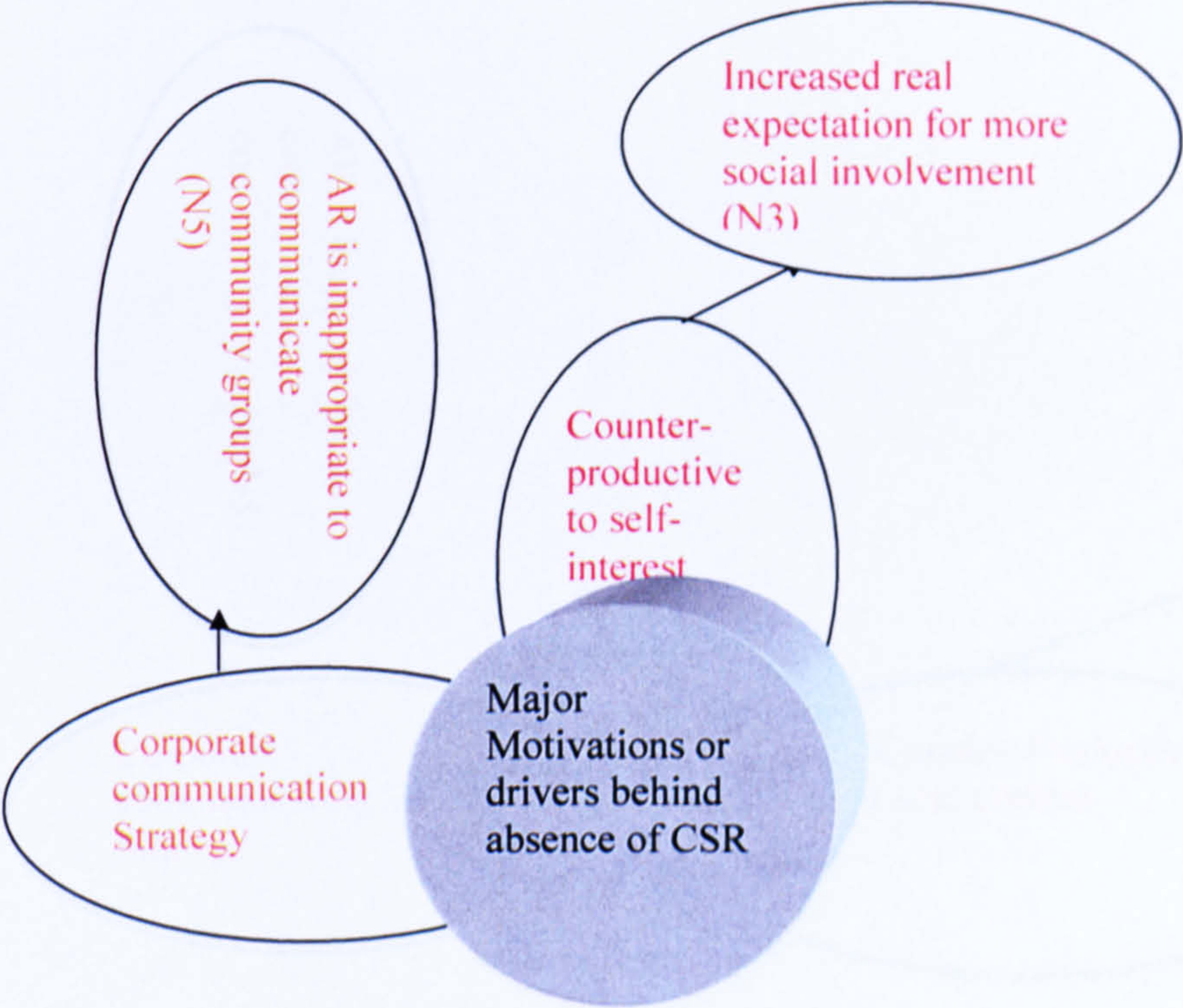
Mental map of MM-10 (code name of interviewee) who identified reasons for absence of CSR



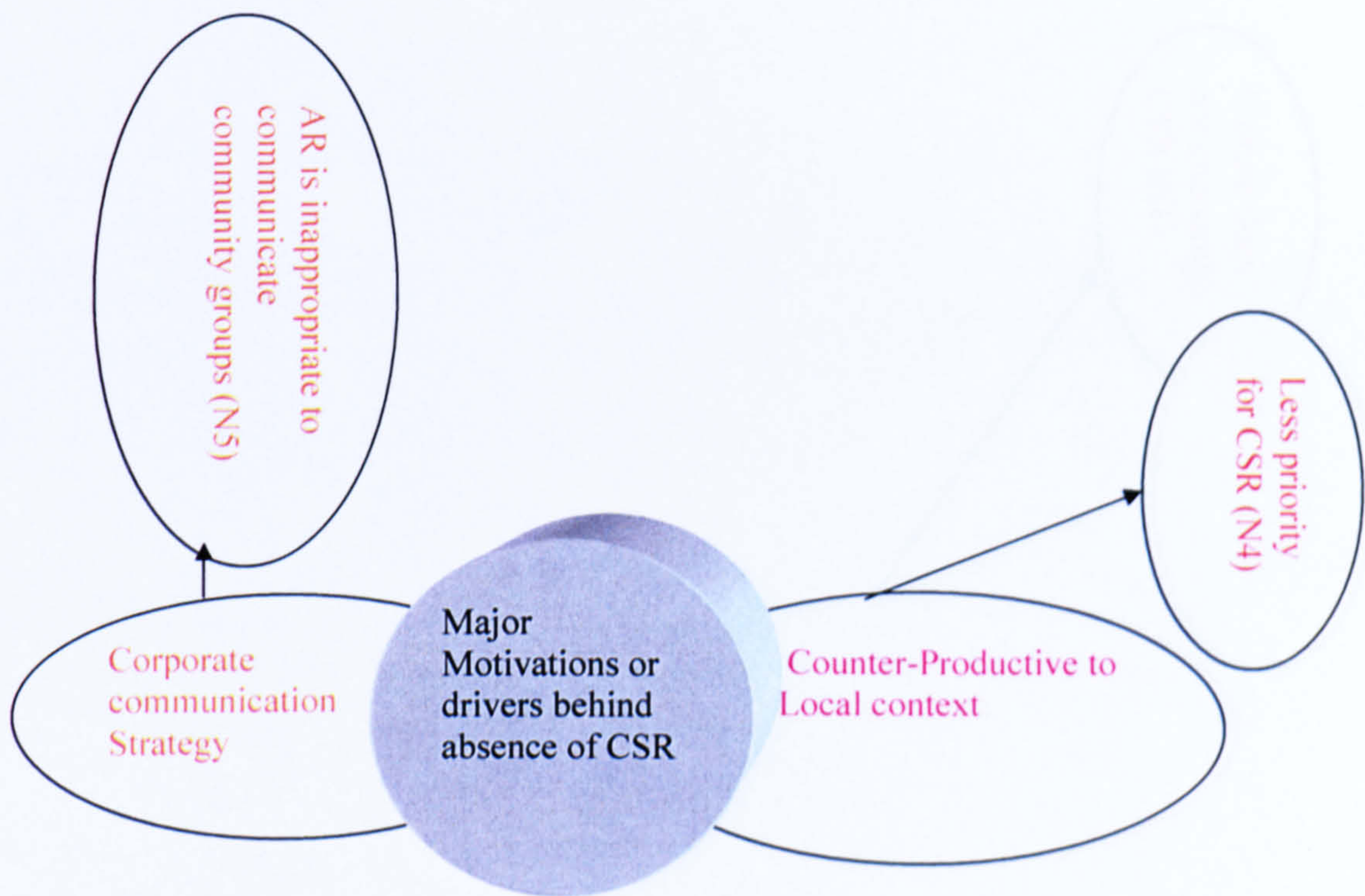
Mental map of MM-11 (code name of interviewee) who identified reasons for absence of CSR



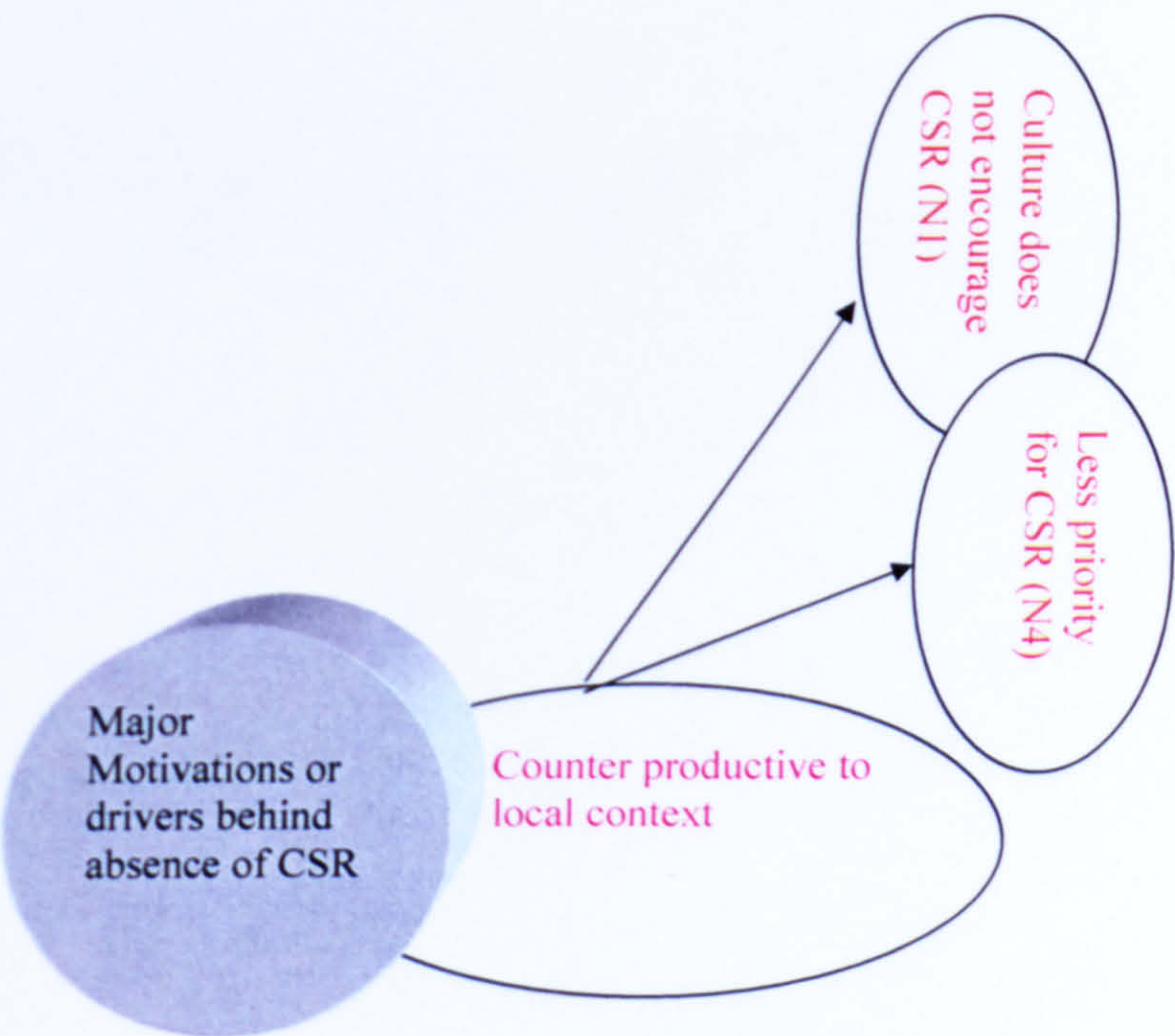
Mental map of MM-12 (code name of interviewee) who identified reasons for absence of CSR



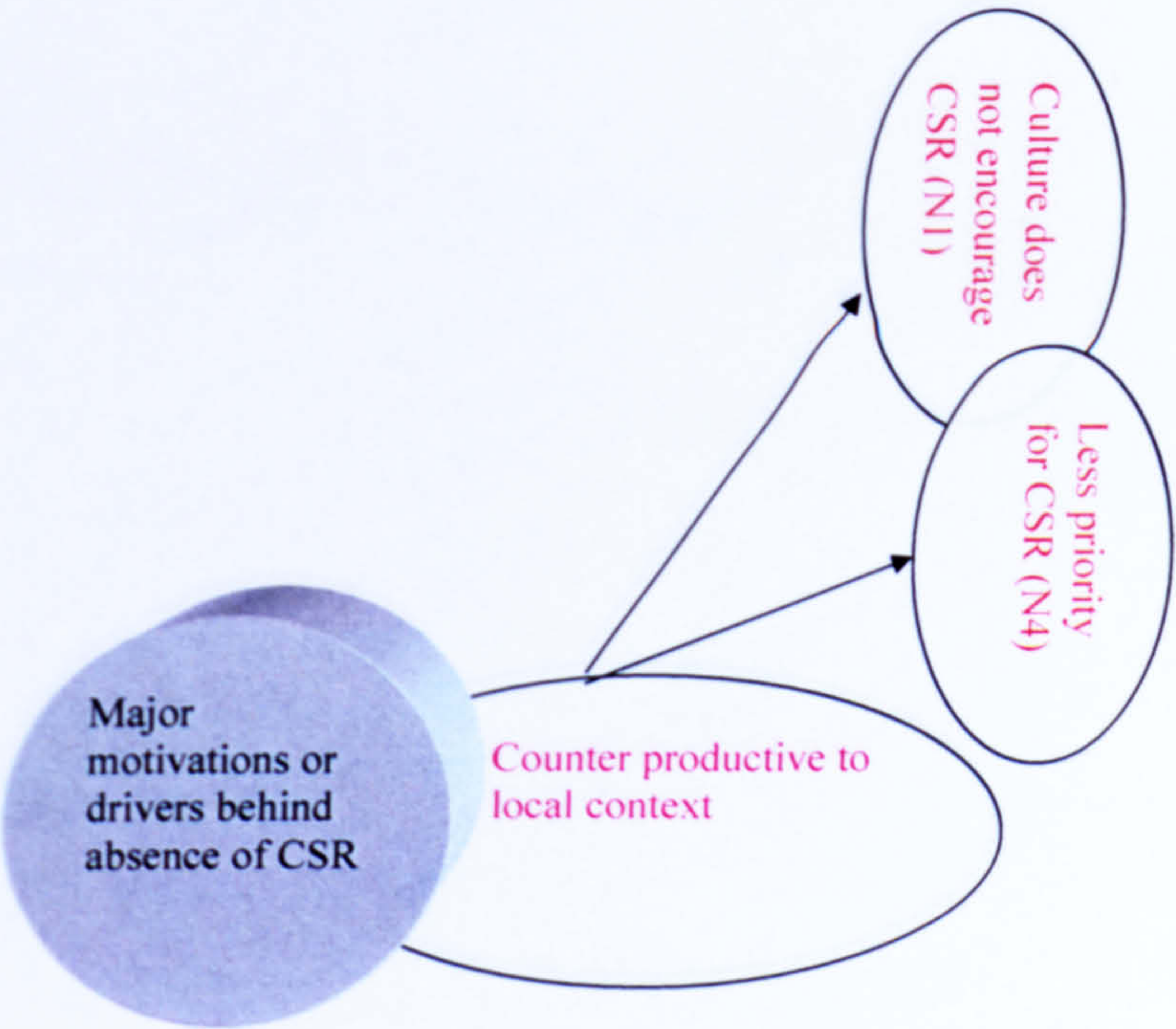
Mental map of MM-13 (code name of interviewee) who identified reasons for absence of CSR



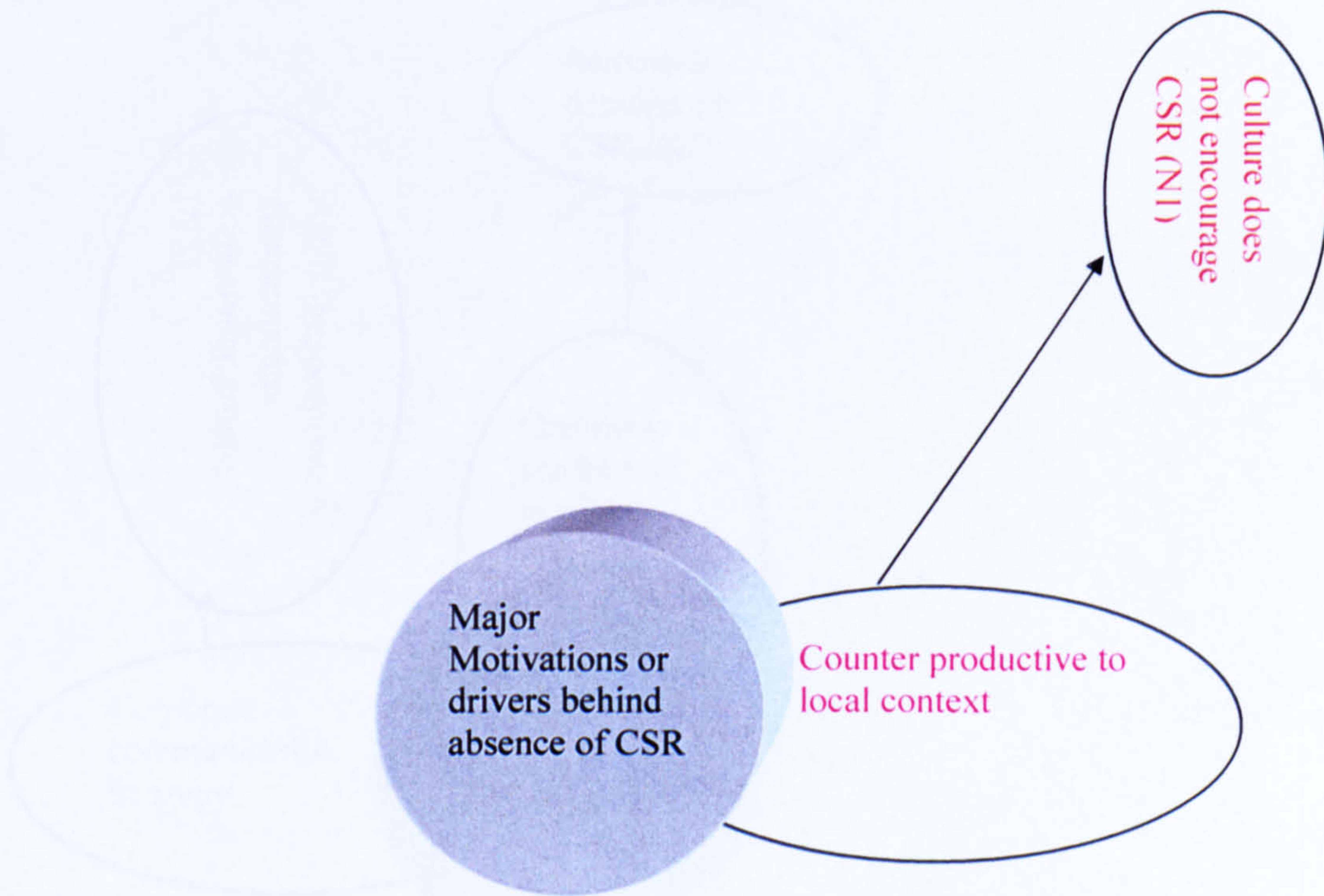
Mental map of MD-14 (code name of interviewee) who identified reasons for absence of CSR



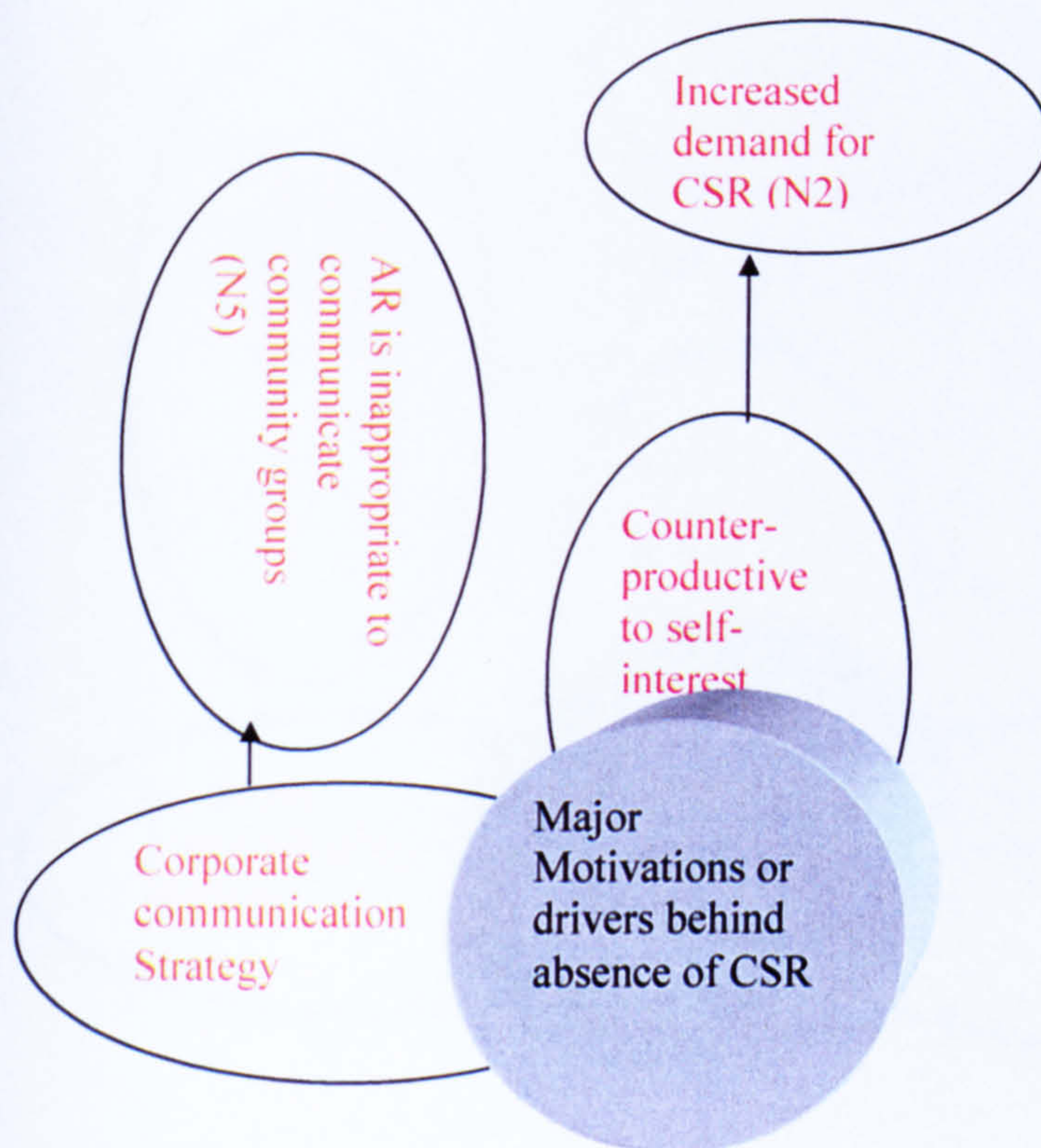
Mental map of MD-15 (code name of interviewee) who identified reasons for absence of CSR



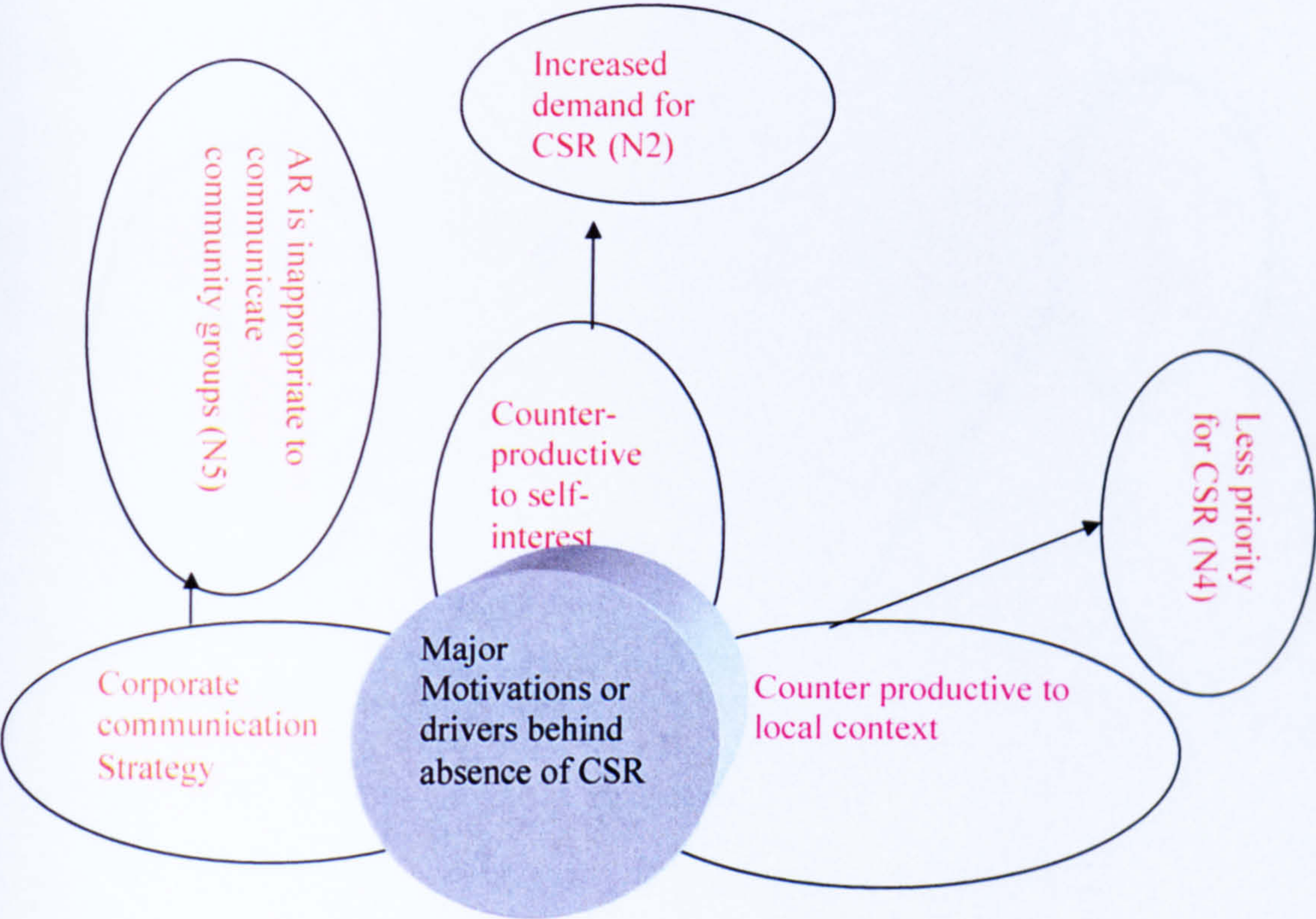
Mental map of MD-17 (code name of interviewee) who identified reasons for absence of CSR



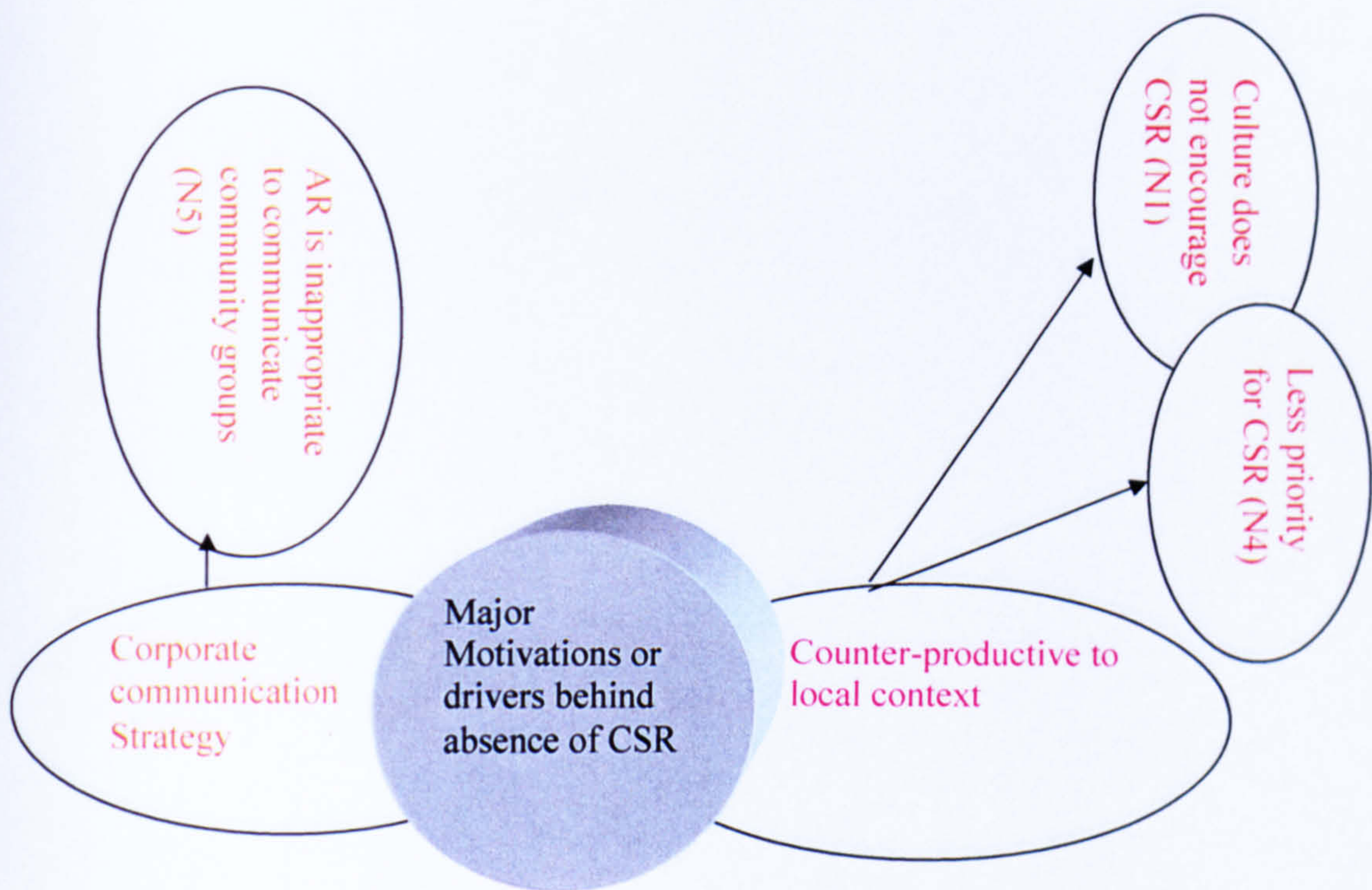
Mental map of CEOM-1(code name of interviewee) who identified reasons for absence of CSR



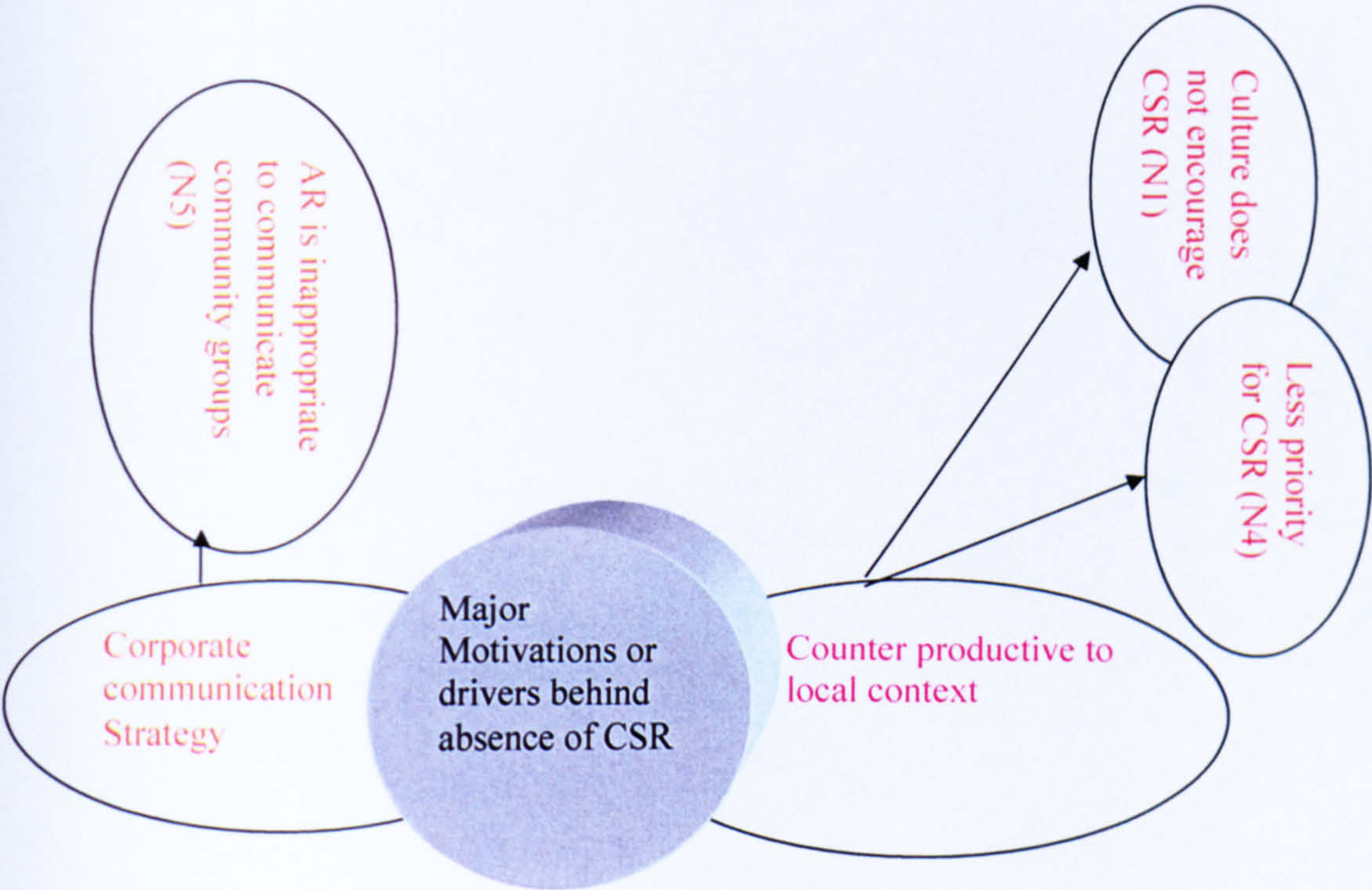
Mental map of CEOM-2 (code name of interviewee) who identified reasons for absence of CSR



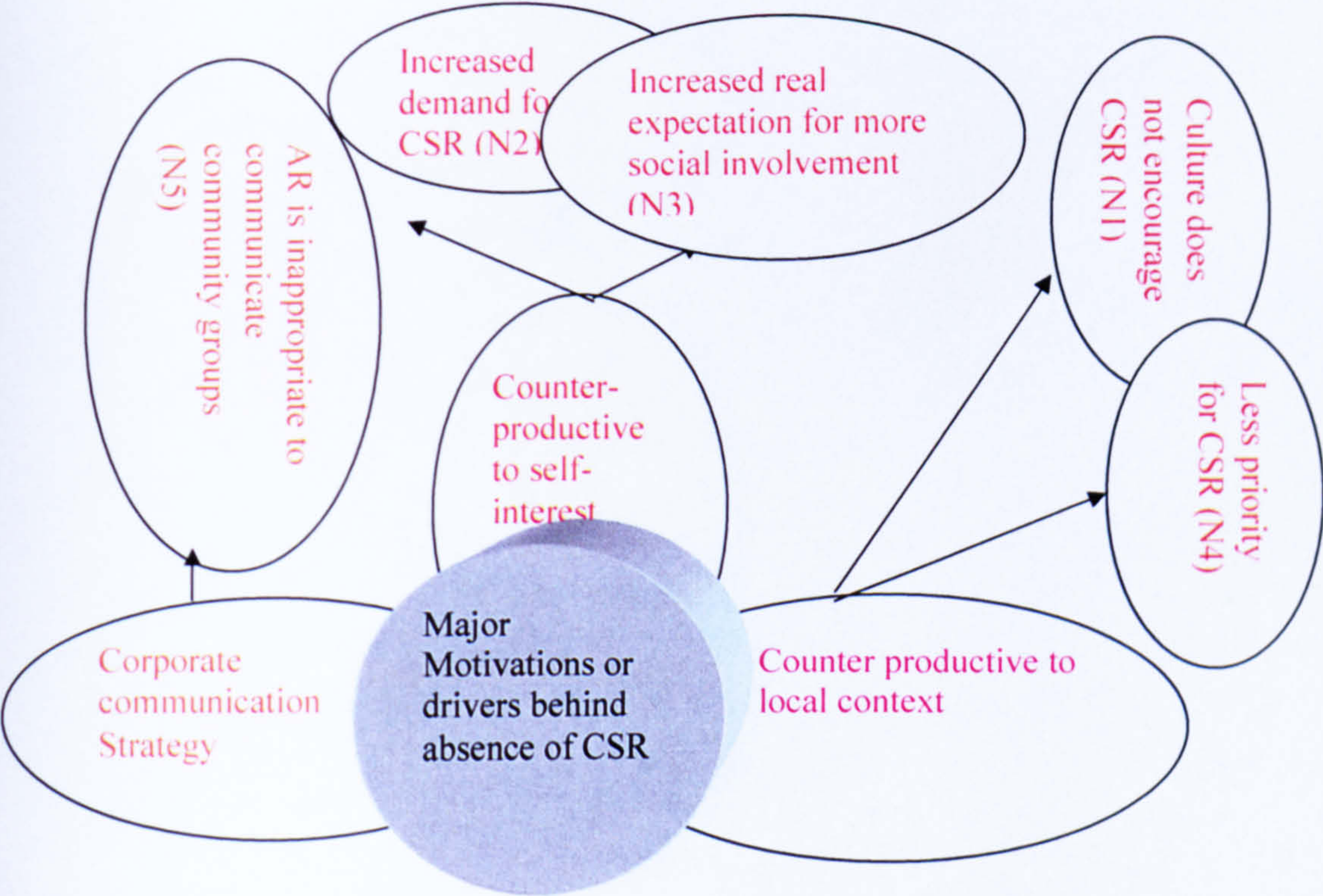
Mental map of CEOM-3 (code name of interviewee) who identified reasons for absence of CSR



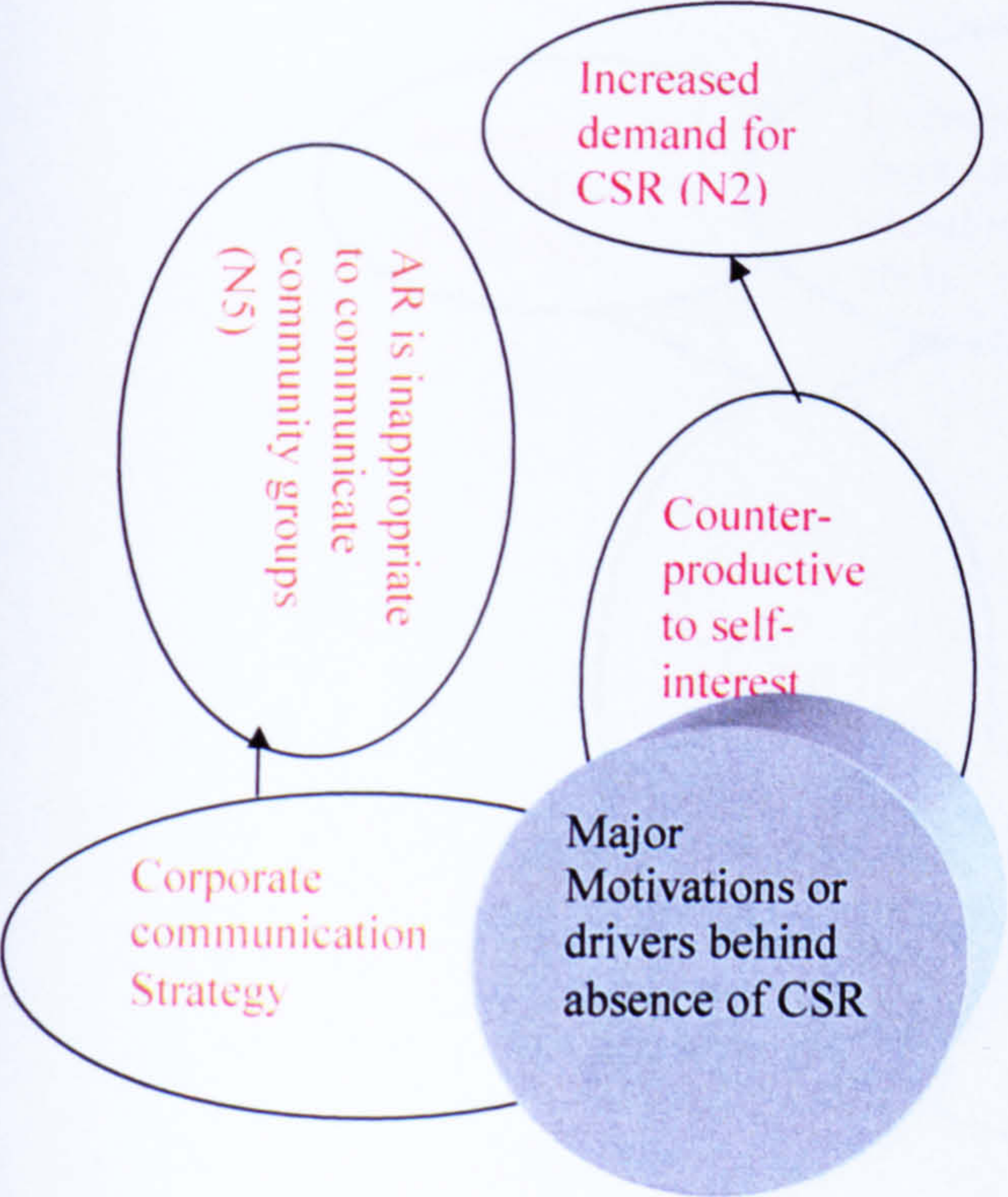
Mental map of CEOM-4 (code name of interviewee) who identified reasons for absence of CSR



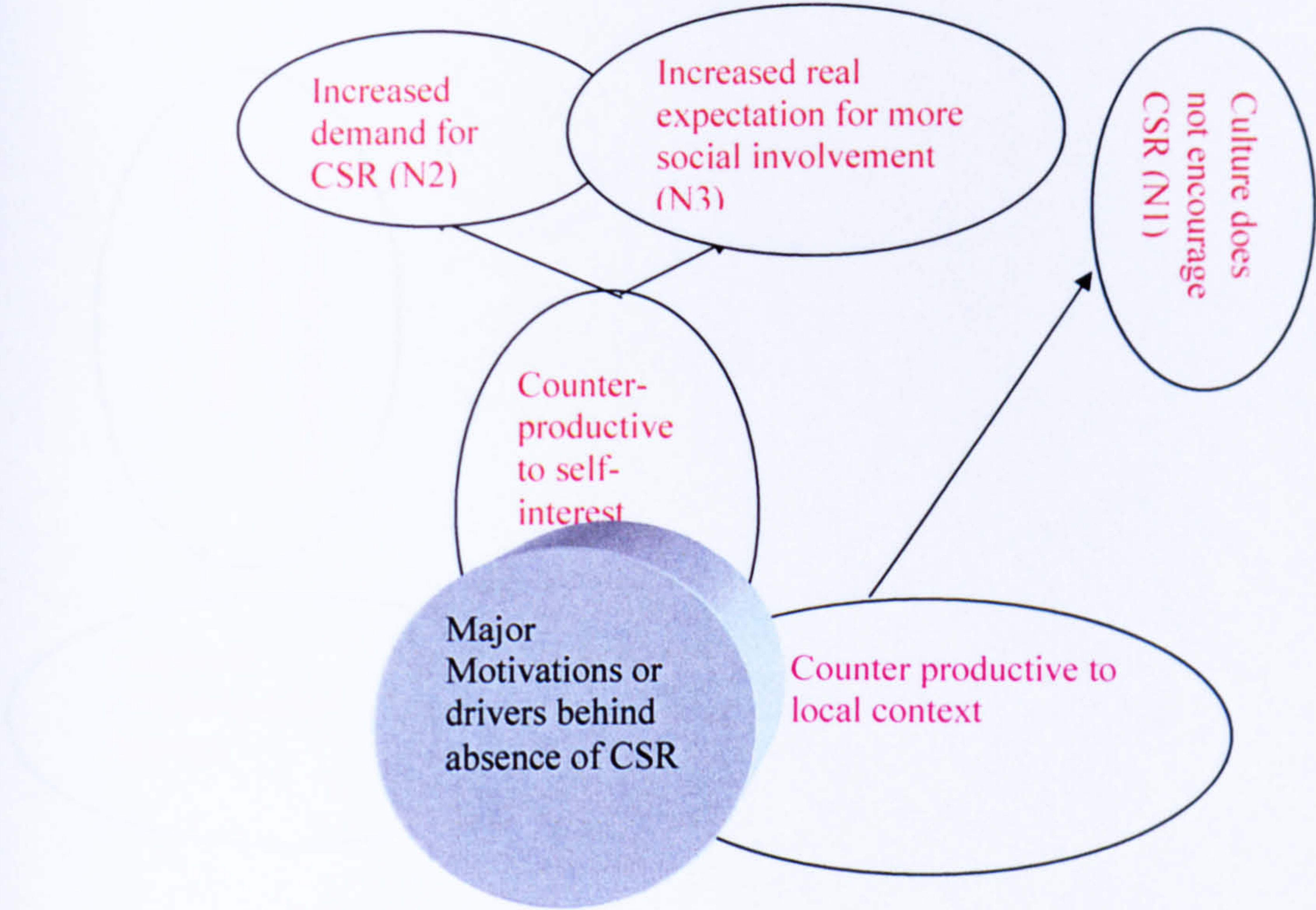
Mental map of CEOM-5 (code name of interviewee) who identified reasons for absence of CSR



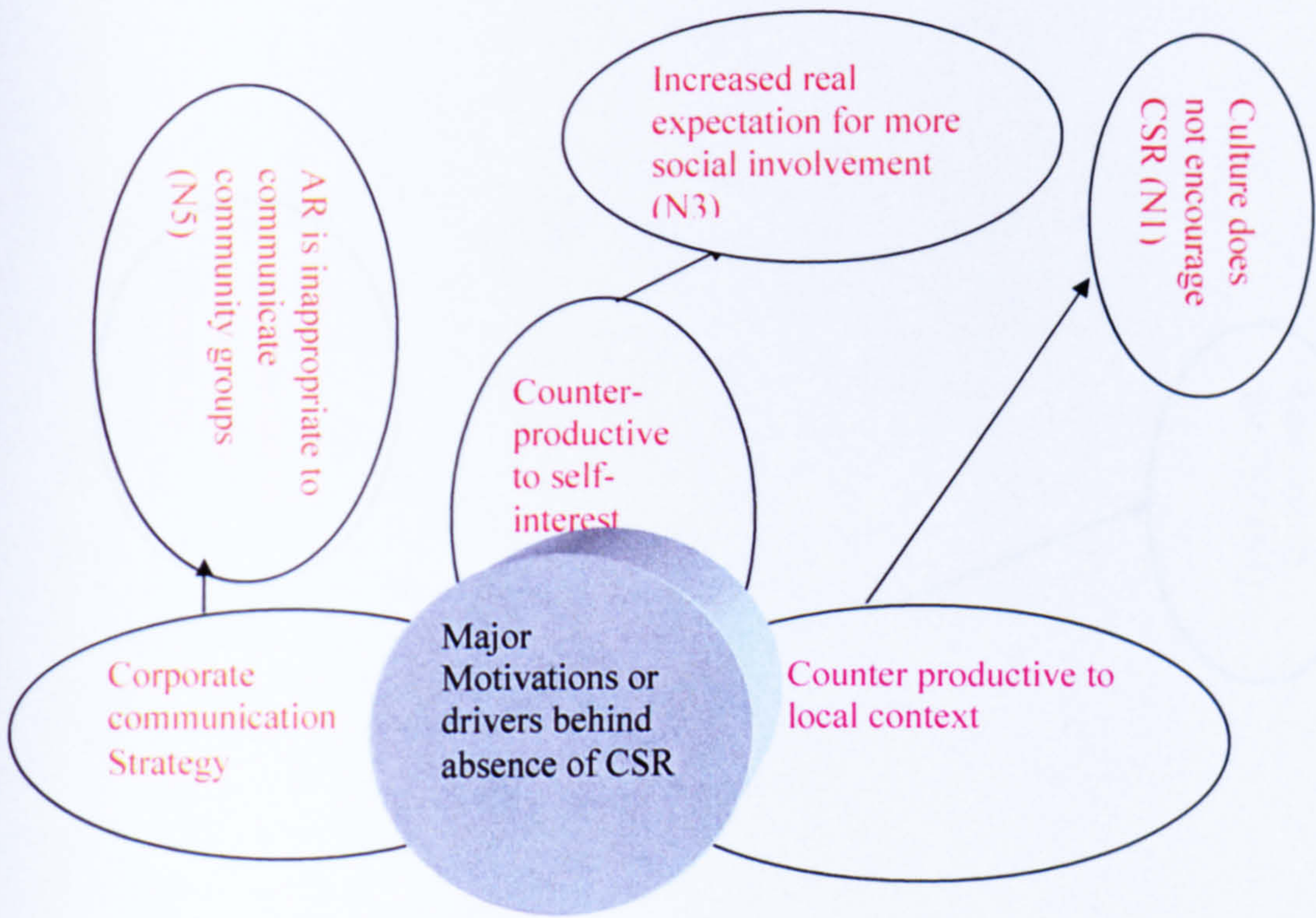
Mental map of CEOM-6 (code name of interviewee) who identified reasons for absence of CSR



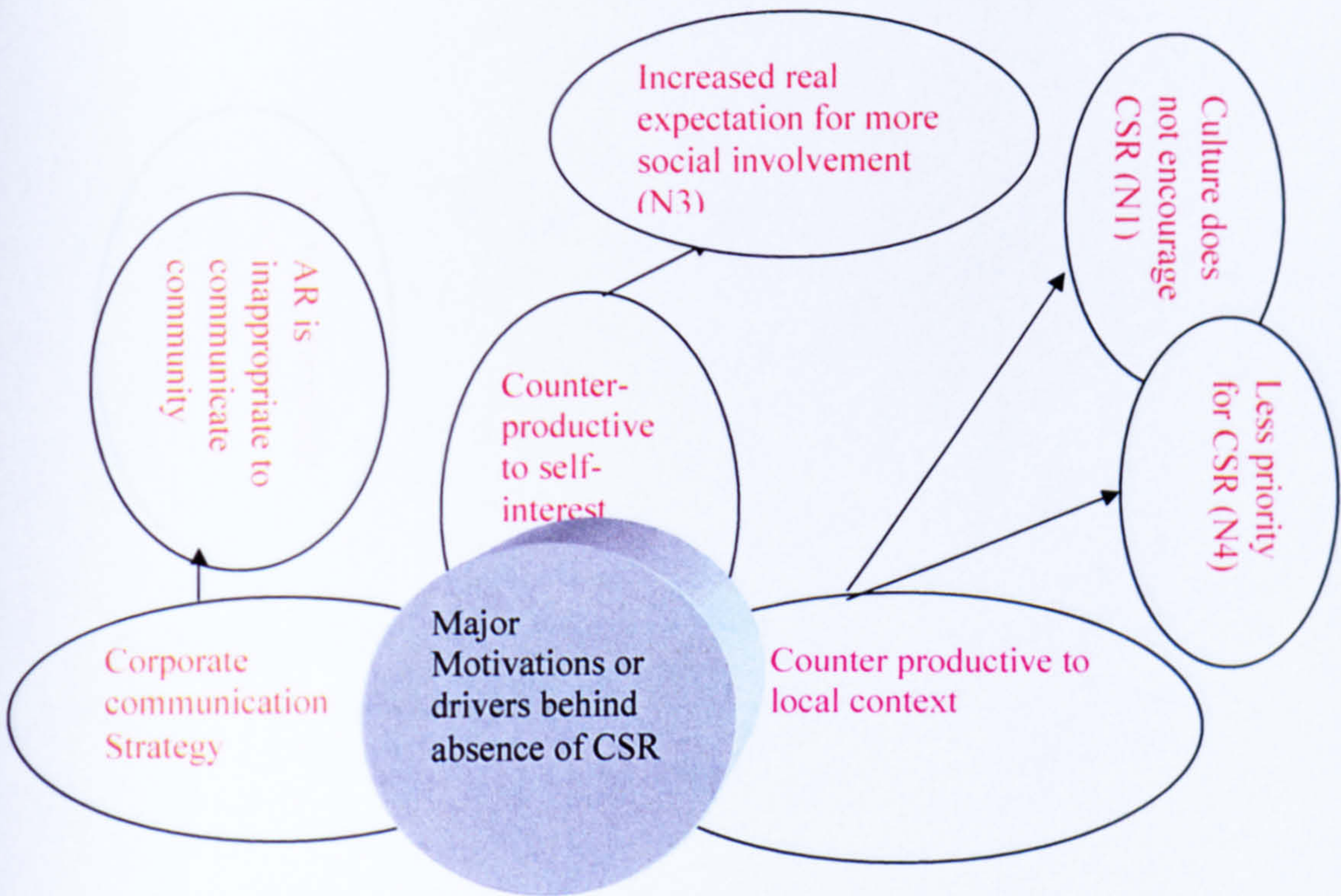
Mental map of CEOM-7 (code name of interviewee) who identified reasons for absence of CSR



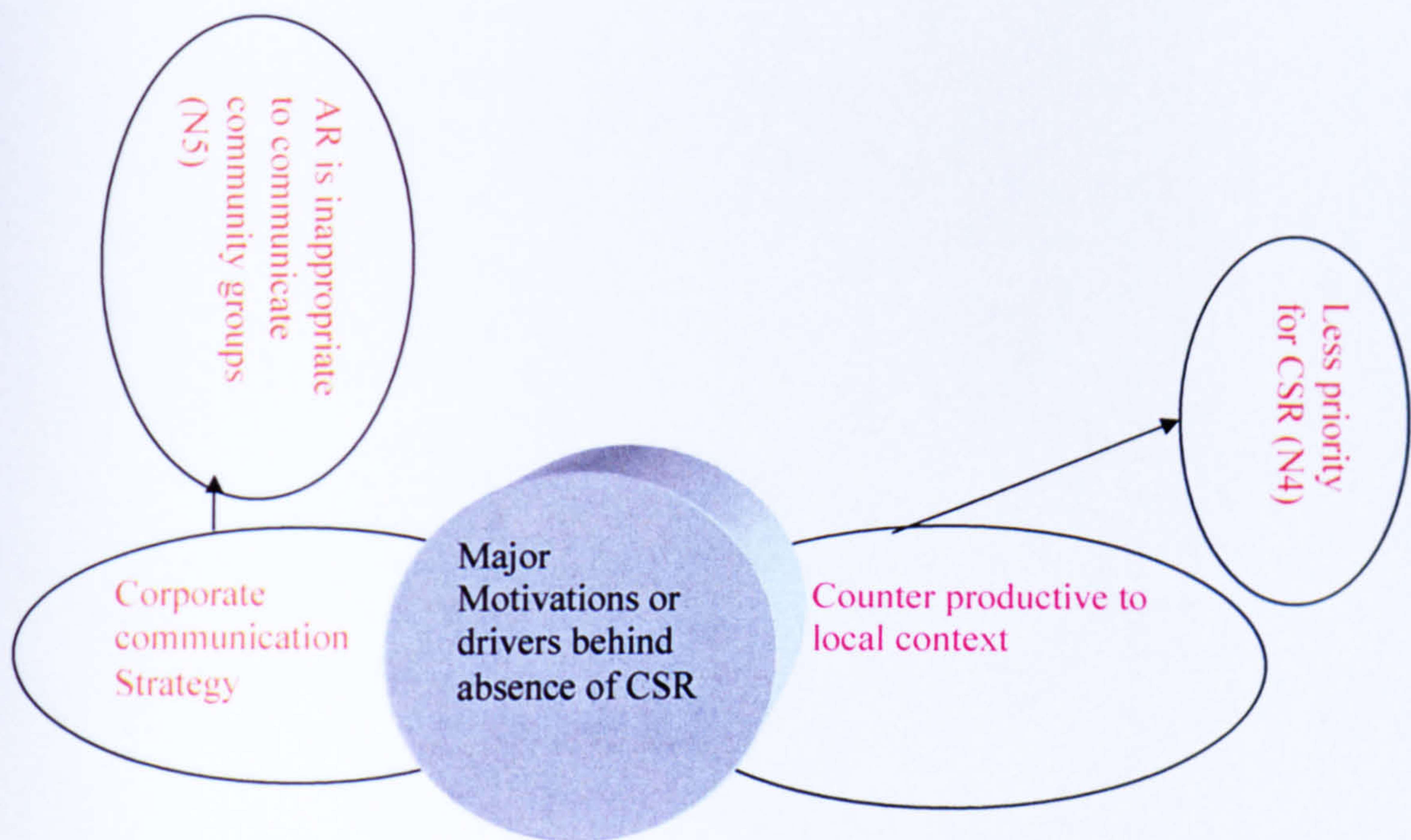
Mental map of CEOM-8 (code name of interviewee) who identified reasons for absence of CSR



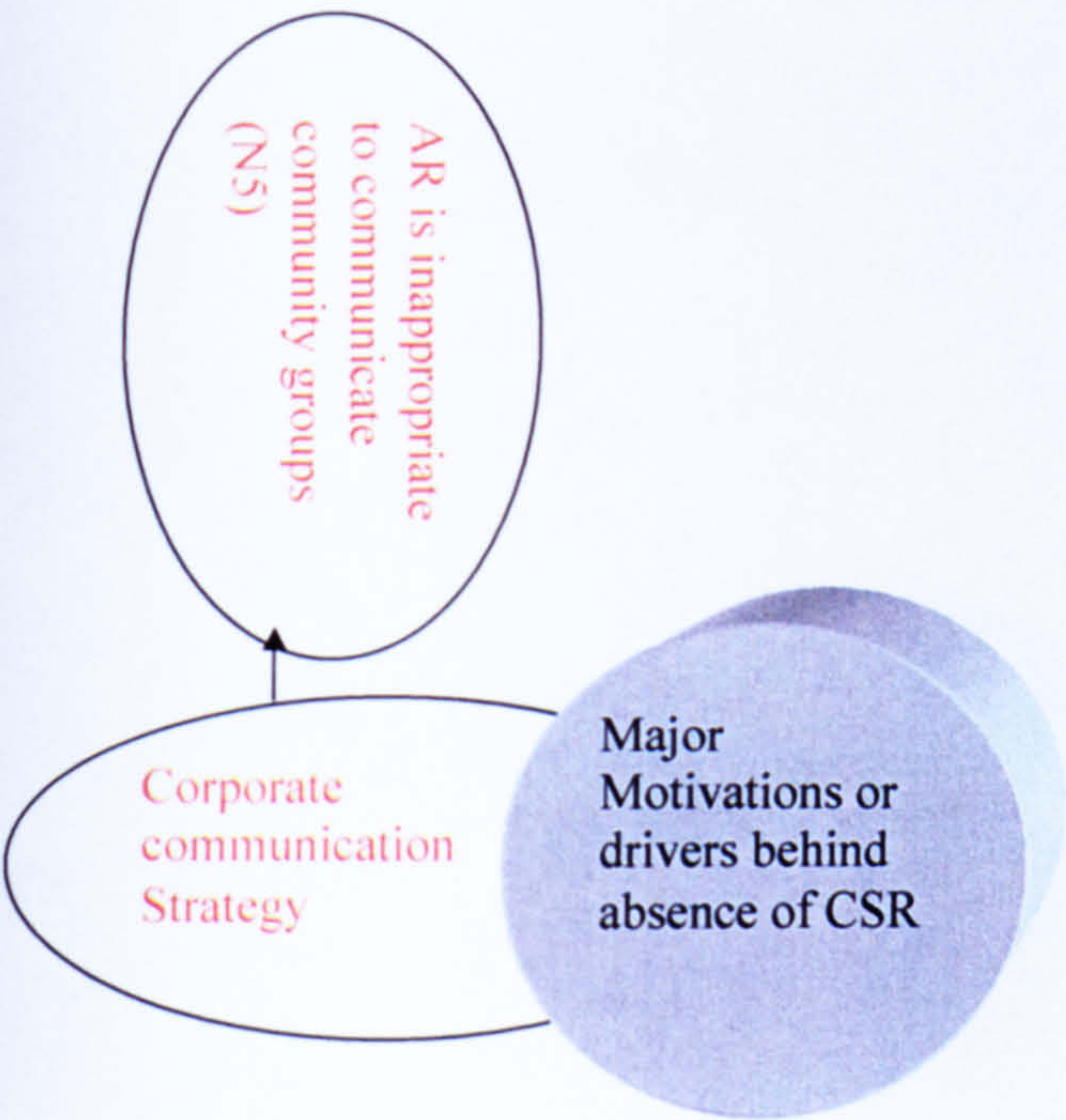
Mental map of CEOM-9 (code name of interviewee) who identified reasons for absence of CSR



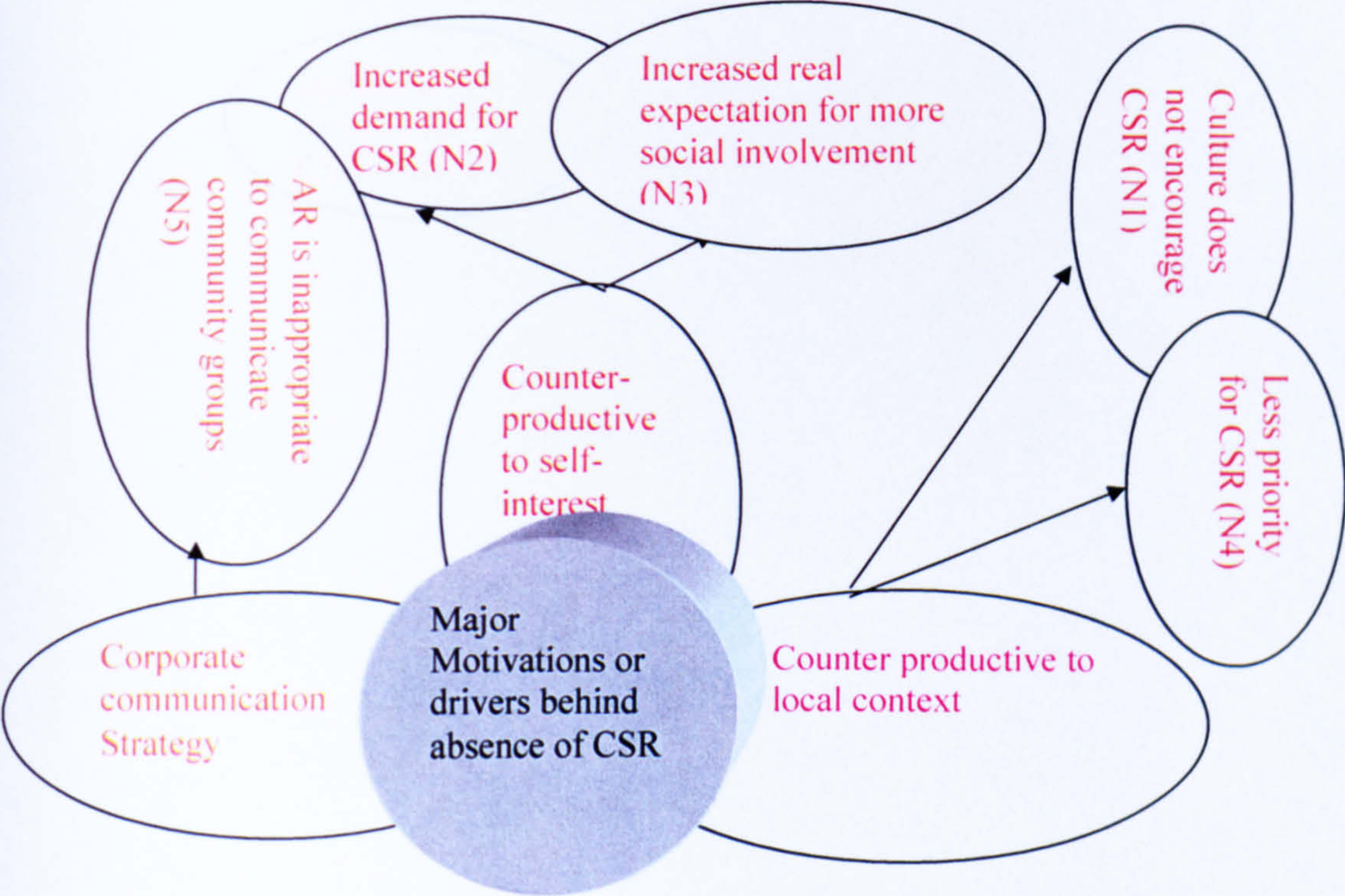
Mental map of CEOD-10 (code name of interviewee) who identified reasons for absence of CSR



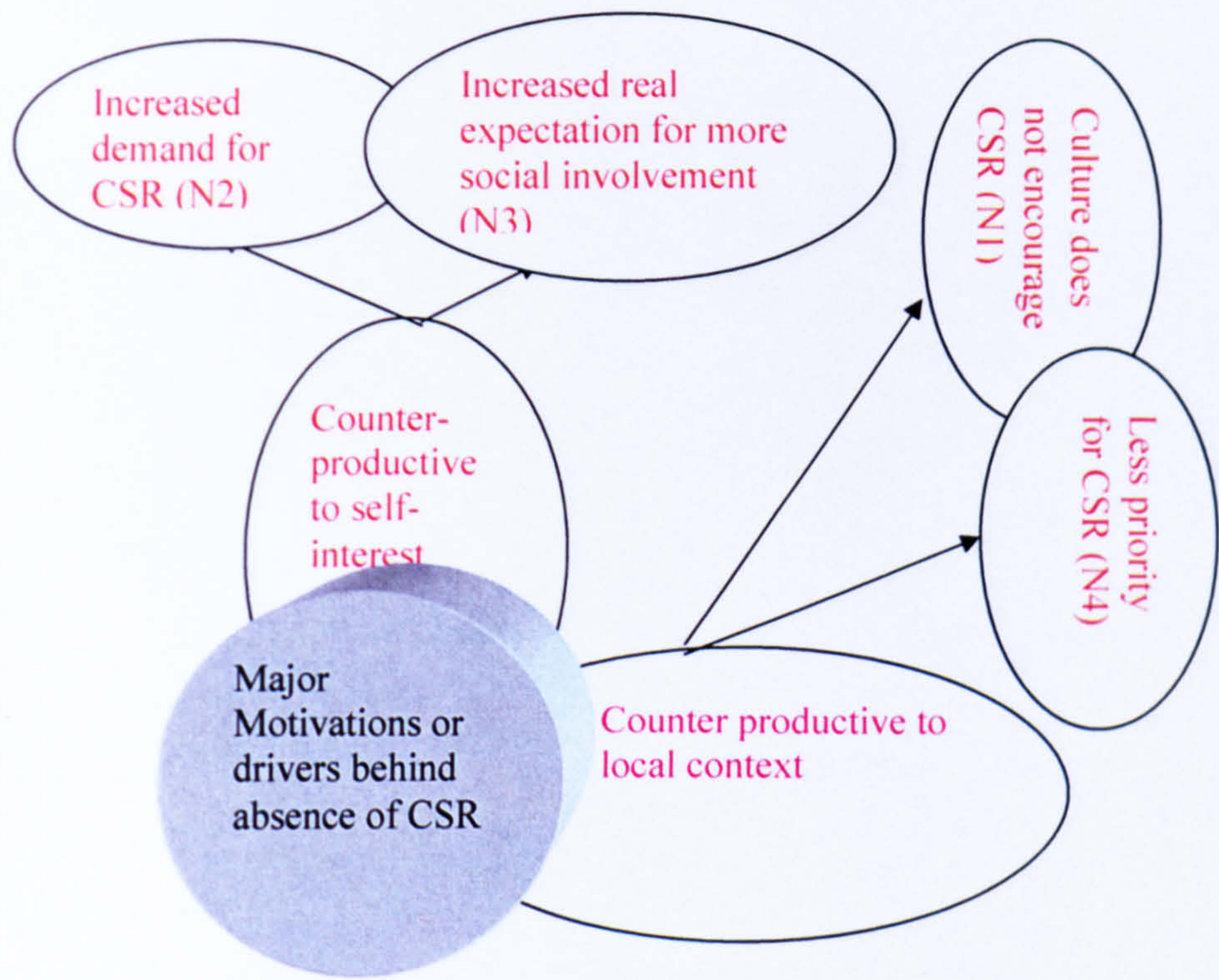
Mental map of SM-1(code name of interviewee) who identified reasons for absence of CSR



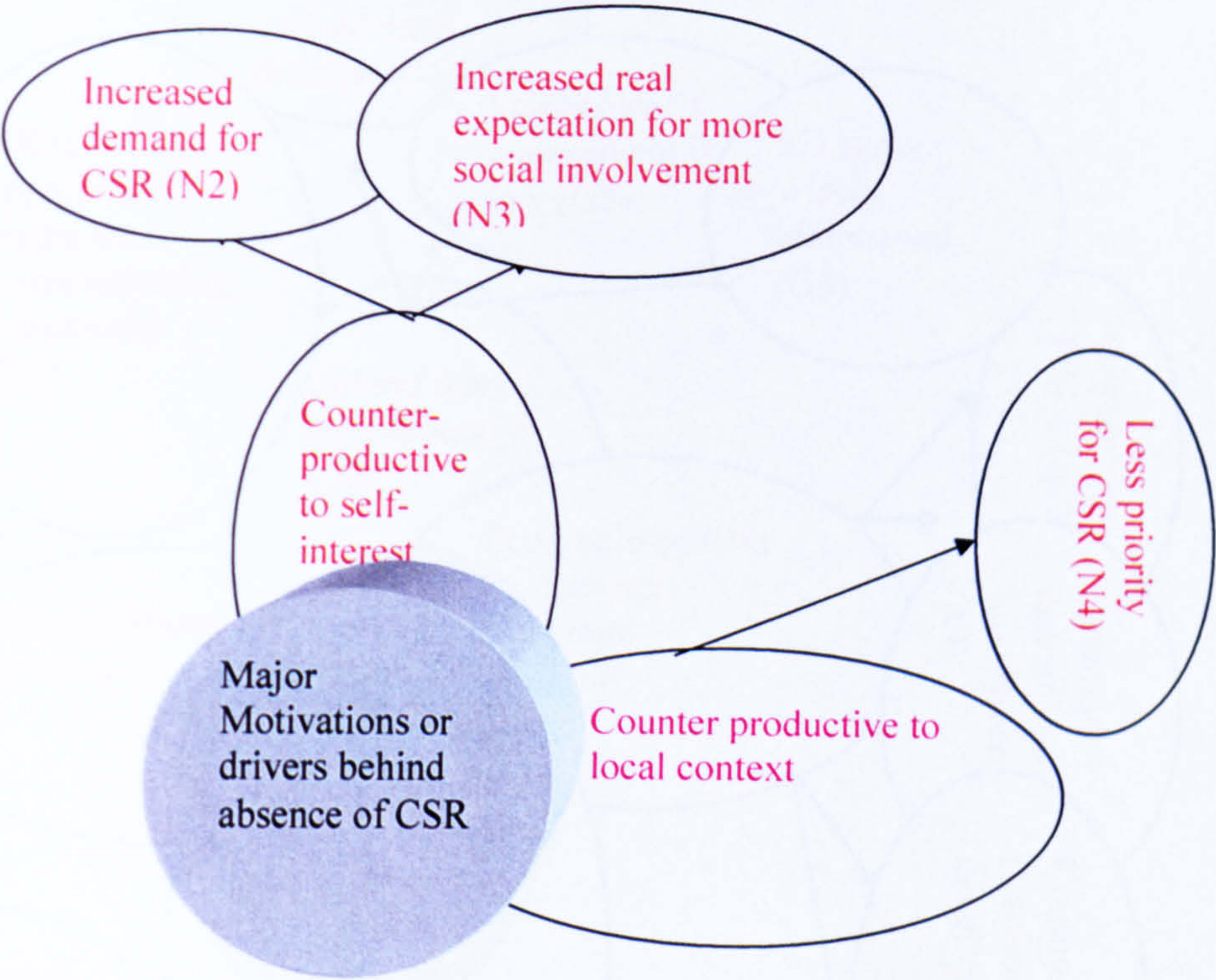
Mental map of SM-2 (code name of interviewee) who identified reasons for absence of CSR



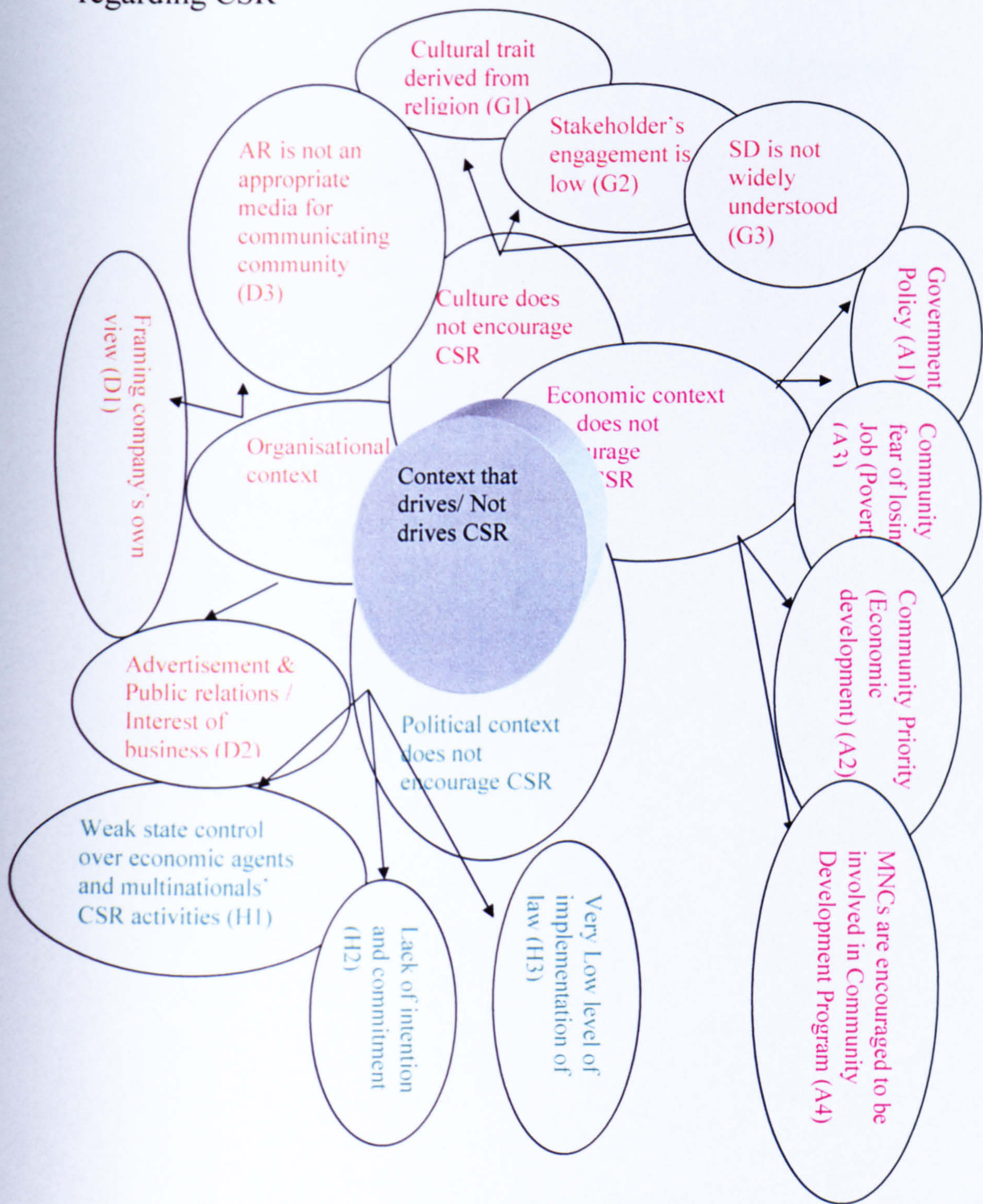
Mental map of SD-3 (code name of interviewee) who identified reasons for absence of CSR



Mental map of SDM-4 (code name of interviewee) who identified reasons for absence of CSR

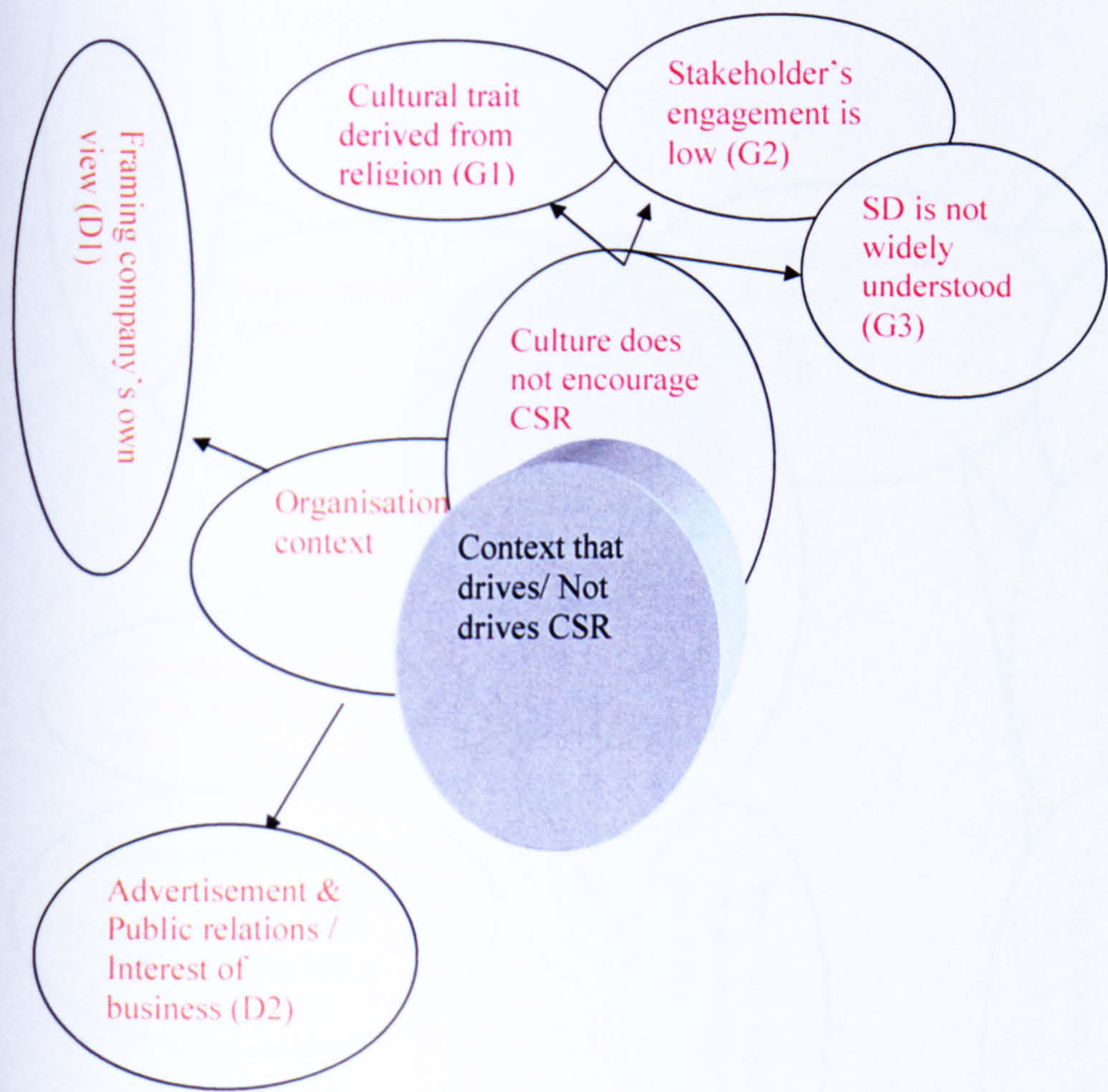


6.11 Network chart showing overall views of NGO executives regarding CSR

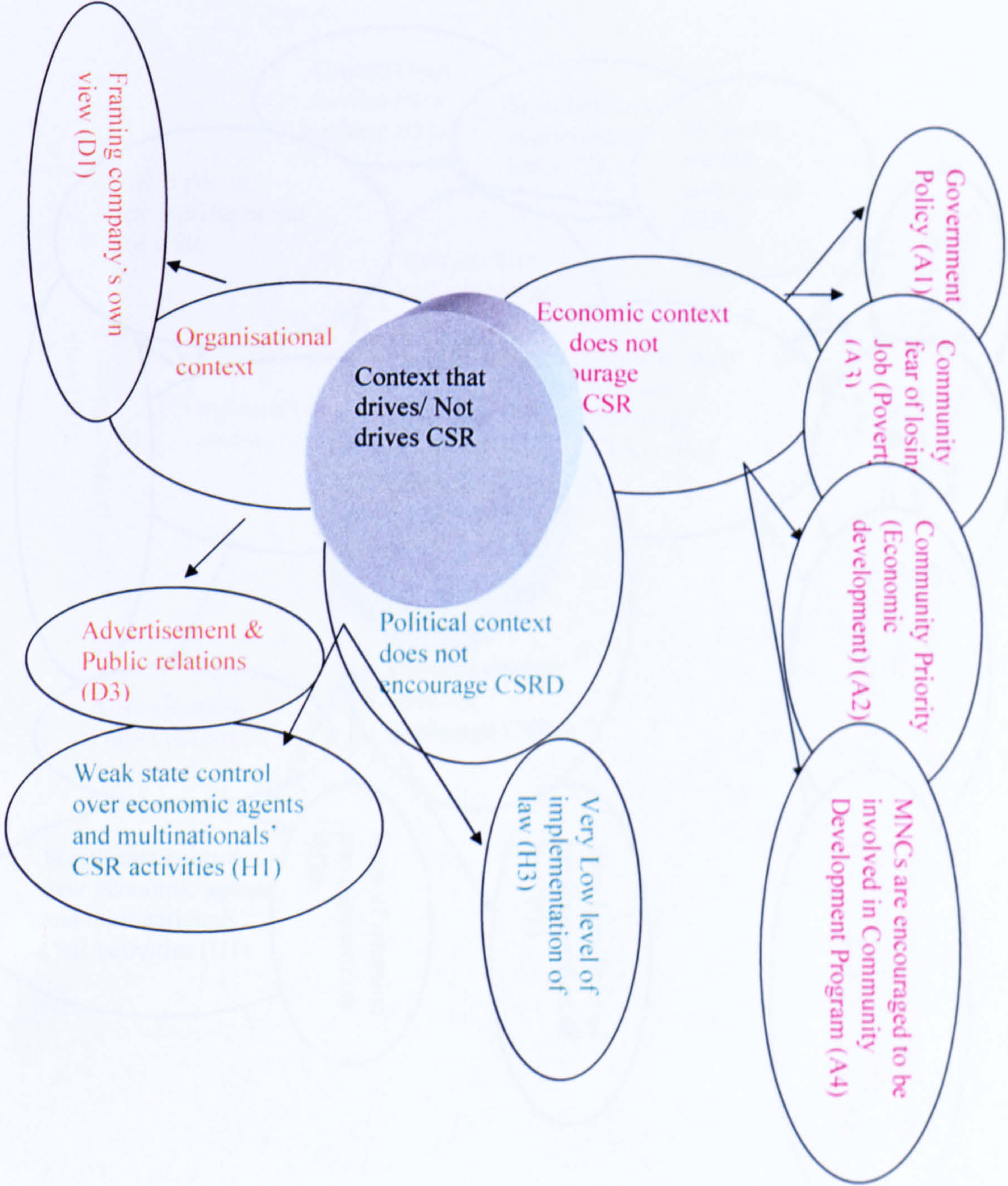


6.12 Network chart showing views of each NGO executive regarding CSR

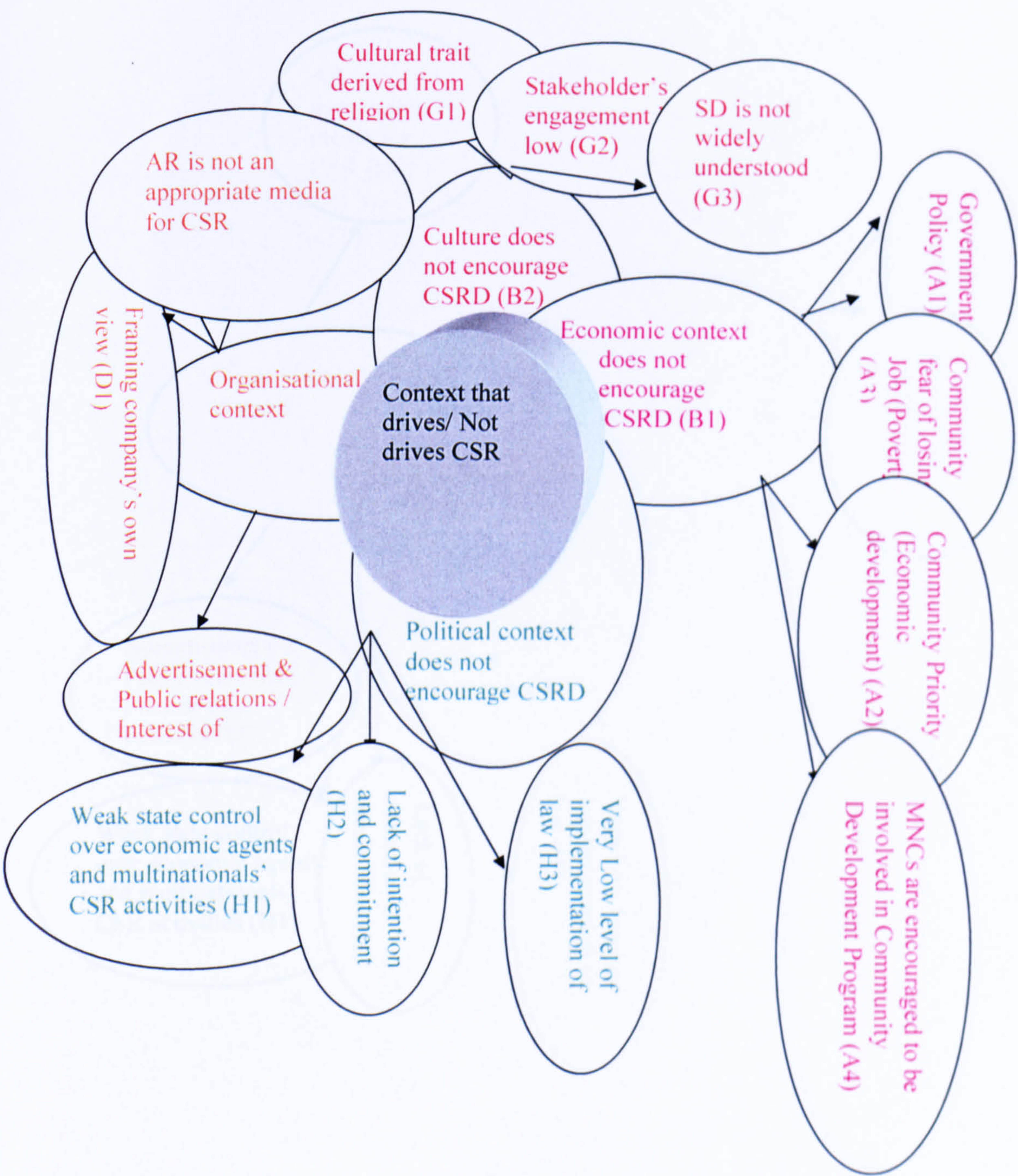
Mental map of I-1 (code name of interviewee) who expressed following views regarding CSR



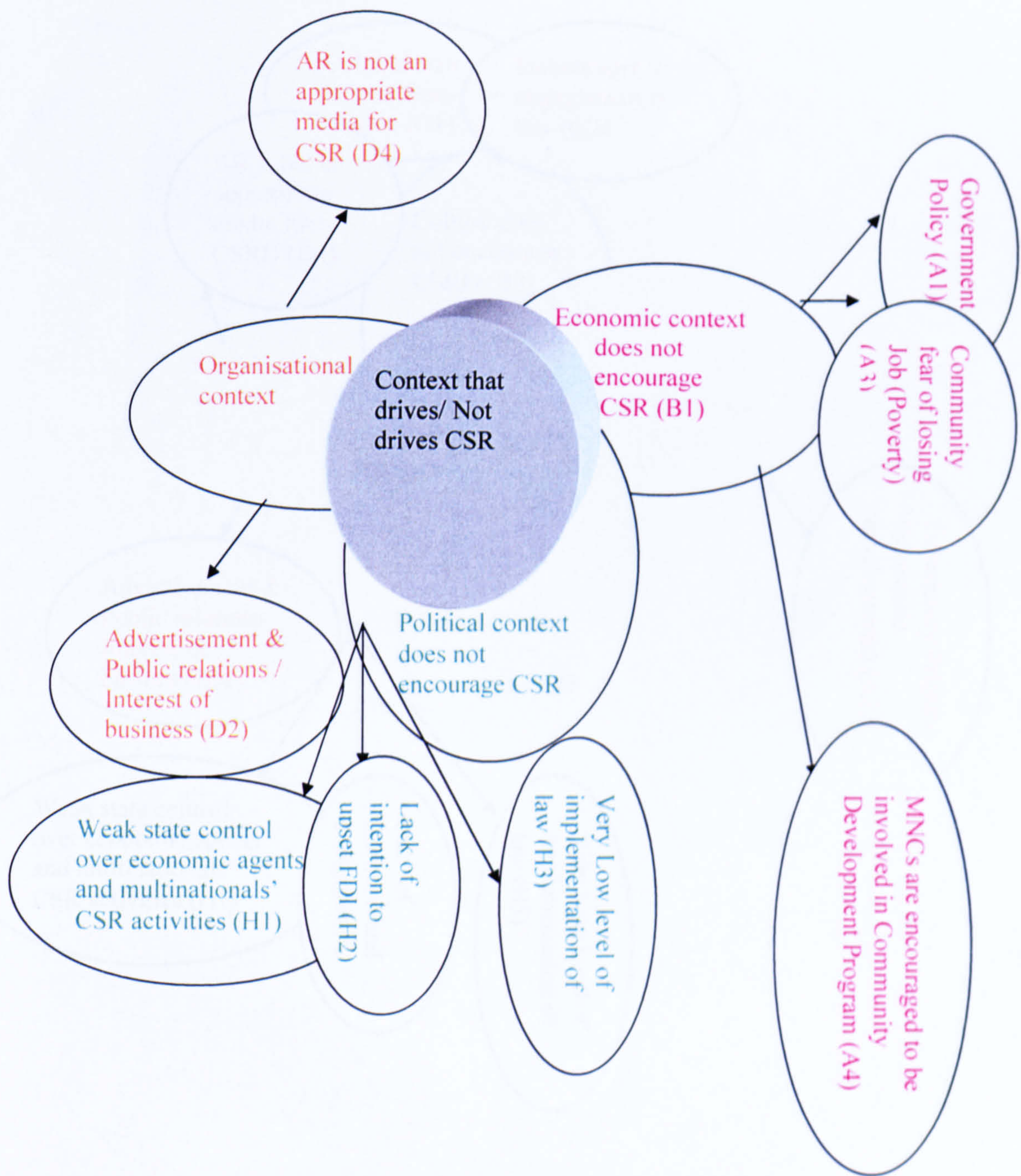
Mental map of I-2 (code name of interviewee) who identified motivations behind CSR



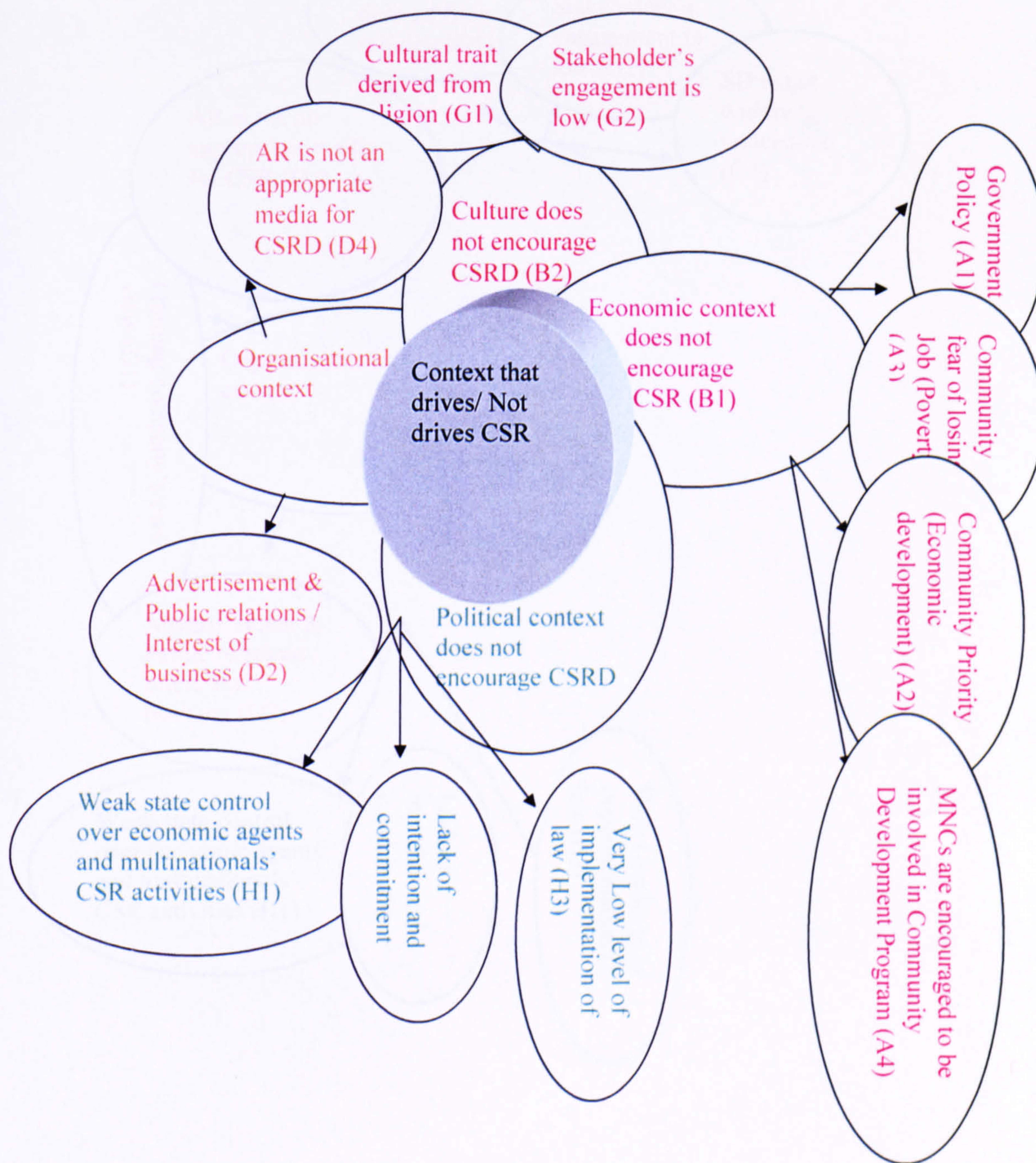
Mental map of I-3 (code name of interviewee) who identified motivations behind CSR



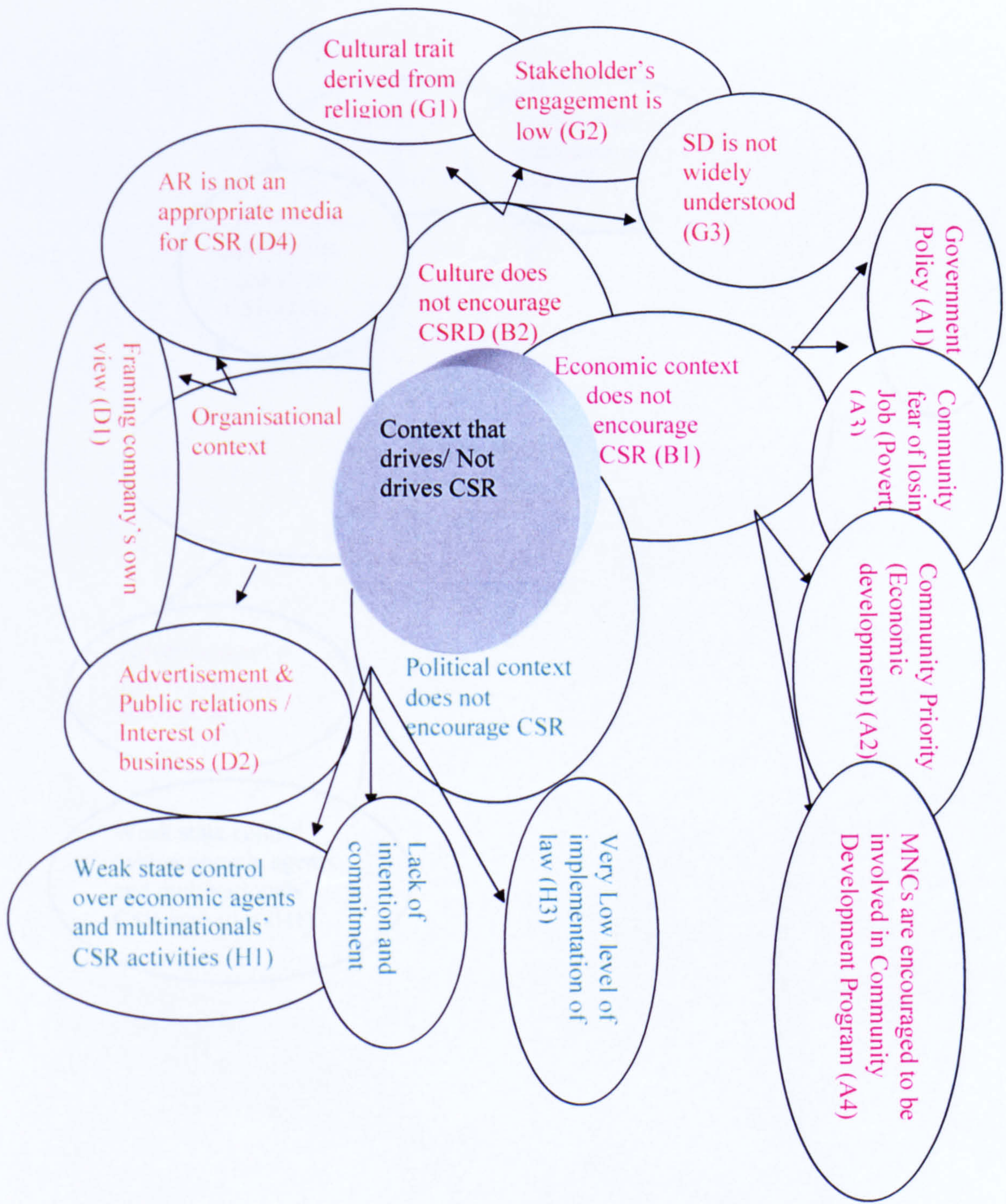
Mental map of I-4 (code name of interviewee) who identified motivations behind CSR



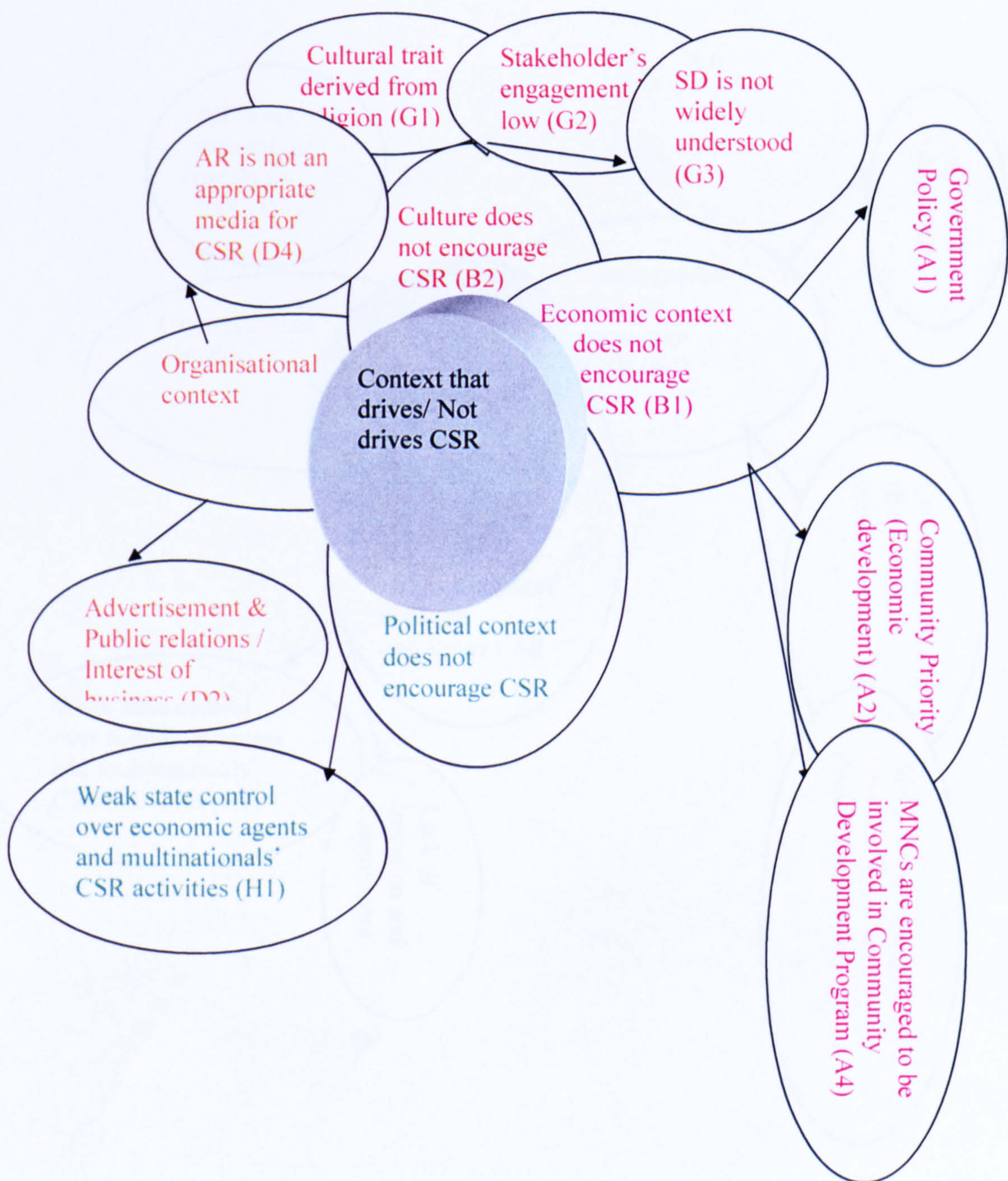
Mental map of I-5 (code name of interviewee) who identified motivations behind CSR



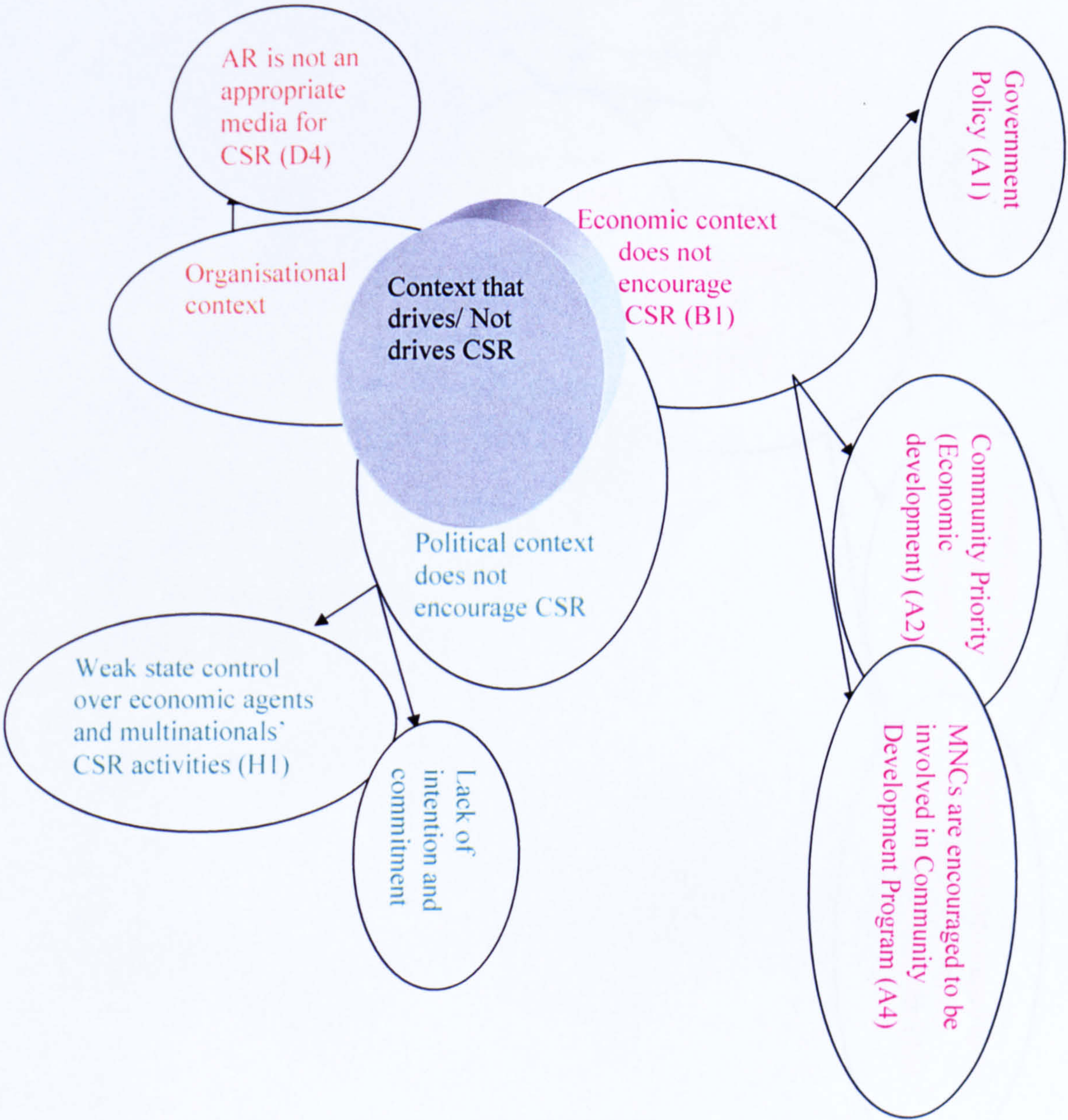
Mental map of I-6 (code name of interviewee) who identified motivations behind CSR



Mental map of I-7 (code name of interviewee) who identified motivations behind CSR



Mental map of I-8 (code name of interviewee) who identified motivations behind CSR



Mental map of I-9 (code name of interviewee) who identified motivations behind CSR

