



Doctor of Business Administration

**“An Ethical Sustainability Model for the Ready-made Garments Enterprises
in Bangladesh”**

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DECLARATION

This work has not previously been accepted in substance for any degree and is not being concurrently submitted in candidature for any degree.

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STATEMENT 1

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STATEMENT 2

I hereby give consent for my thesis, if accepted, to be available for deposit in the University's digital repository.

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Acknowledgment

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Abstract

The performance of the Read-made Garments industry is indispensable for Bangladesh. At present, this industry is providing the highest export earnings in Bangladesh. To maintain this industry's growth and sustainability, the RMG enterprises in Bangladesh needs to have meticulous formulation and implementation policies of various business ethics practice. In Bangladesh, this sector has seen some inexcusable disasters, due to unethical practices and for these reasons, many enterprises had to close their business. Furthermore, this industry and some international buyers faced a lot of embarrassment and negative perceptions from various stakeholders for the negligence of ethical practice in Bangladesh RMG industry. Hence, the objective of this dissertation is to evaluate and provide the critical elements of business ethics for business sustainability through an ethical sustainability model for the RMG enterprises in Bangladesh.

The author examines the published literatures related to business ethics and business sustainability from the perspective of the RMG industry. Towards the end of the literature review chapter a research framework for business sustainability encompassing various key drivers of business ethics is developed. The author used positivism research philosophy and deductive approach as well as followed a quantitative research method using Statistical Package for Social Sciences (SPSS) software, to examine the relationship between the different variables in the research framework and to test the hypotheses. Purposive sampling technique was used to collect the primary data using self-administered survey questionnaires from employees, who are working in the management level starting from the operational level to the top-level management. The study includes feedback from 279 respondents in 20 RMG enterprises from 5 different locations of Bangladesh, which assisted the author to gather a realistic insight regarding ethical conduct and contemporary trends in the RMG industry of Bangladesh and practice of ethics within corporations.

Following a rigorous research approach, this dissertation provides a lot of findings with implication for both Ethics researchers and management professionals. The findings create a relationship between the drivers of business ethics and business sustainability and demonstrates the importance of this relationship for the RMG enterprises in Bangladesh.

An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh.

KEY WORDS: Business Sustainability, Ready-made Garments industry of Bangladesh, Business Ethics, Ethical code of Conduct, Ethical leadership, Environmental Management System, Corporate Social Responsibility, New Governance and Ethical Procurement.

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Abbreviations

Abbreviations	Explanations
RMG	Read-made Garments
BGMEA	Bangladesh Garments Manufacturers Export Association
BKMEA	Bangladesh Knit Manufacturers and Exporters Association
RAJUK	Rajdhani Unnayan Katripkkha
ILO	International Labour Organization
ISO	International Organization for Standardization
EPZ	Economic Processing Zones
BEPZA	Bangladesh Export Processing Zones Authority
CEPZA	Chattogram Export Processing Zones Authority
EMS	Environmental Management System
CSR	Corporate Social Responsibility
IWM	Institute of Water Modelling
ETPs	Effluent Treatment Plants
ADSL	Associates for Development Services Limited
UD	Utility Declaration
RCC	Remediation Coordination Cell
RSC	RMG Sustainability Council
DIFE	Department of Inspection for Factories and Establishment
UN	United Nation
OECD	Organisation for Economic Co-operation Development
LEED	Leadership in Energy Environmental Design
PACT	Partnership for Cleaner Textiles
TBL	Tripple Bottom Line
MIP	Mapped In Bangladesh
NG	New Governance
SDG	Sustainable Development Goals

Chapter 1 Introduction

1.1 Background of the study

The economy of Bangladesh is growing at a constant pace despite of facing many barriers. In fact, Bangladesh is one of the fastest growing economies in the world over the last decade (Worldbank.org, 2021). One of the significant reasons for this achievement is the contribution of the Ready-made Garments industry of Bangladesh. The manufacturing industry of Bangladesh has been providing robust support to the development of the country's economy. The major manufacturing industries in Bangladesh are comprised of Ready-made garments; Leather and Footwear; Furniture's; Food Processing and Pharmaceutical (Gu, Nayyar and Sharma, 2021). In 2019, the entire manufacturing industry contributed 18.93% to the Gross Domestic product of Bangladesh (Theglobaleconomy.com, 2021). The following (Figure 1.1) shows the breakdown of the manufacturing industry-wise export contribution of Bangladesh for the fiscal year 2018-2019.

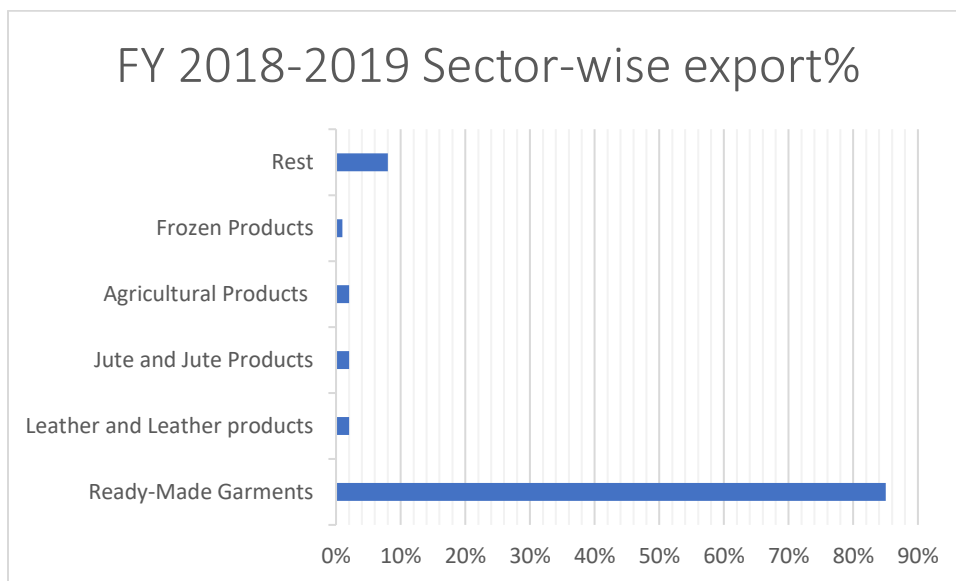


Figure 1:1 Export contribution in % from Sector-wise of Bangladesh

Source: (Rakib, 2020)

Most of the above industries have been growing steadily over the last decade. The leather and leather products sector have been growing at a rate of approximately 10% from 2017. In 2019,

this industry was the second-largest export sector of Bangladesh with a contribution of 2.52% in the total export of Bangladesh with earnings of \$1.01 billion. Moreover, in Bangladesh, jute and jute products has contributed 2% to the total export with earnings of \$0.8 billion along with 2% contribution coming from agricultural products with total earnings of \$0.9 billion (Rakib, 2020).

Ready-made garments sector by far is the biggest industry in Bangladesh. In 2019, 83.5% of the country’s overall export revenue came from this sector (BGMEA.com.bd, 2019). From the last 2 quarters of 2020, this sector has contributed \$15.54 billion or 11.2% to the Gross Domestic Product of Bangladesh. (Textilefocus, 2020). This sector is giving a substantial augmentation on the employment sector of Bangladesh with over 4.2 million people working in this industry (Ahmed, 2019).

The following (Figure 1.2) shows the total contribution of export earnings from RMG industry for Bangladesh over the last three decades. The figure shows that the industry has grown consistently over the last thirty years.

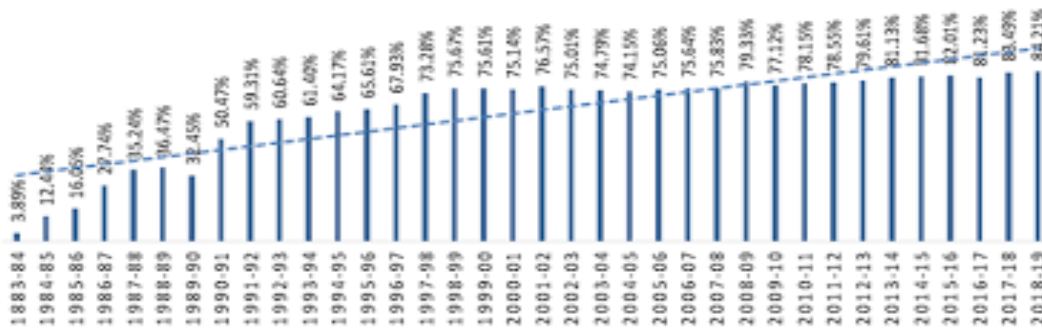


Figure 1:2 % of Contribution of RMG Total export earnings from Fiscal year 1983-84 to FY 2018-19

Source: (Islam, 2020)

The RMG sector contribution to the Gross Domestic Product (GDP) of Bangladesh have been over 10% from the fiscal year 2013-2014 to 2017-2018, however there have been a decrease of 3%, compared to five years ago in the 2013-14 fiscal year (Dey, 2019). Nevertheless, this sector has picked up and in the fiscal year of 2019-2020 and has contributed around 18% to the GDP of Bangladesh with an overall export value of \$27.95 billion (Hossain, 2021).

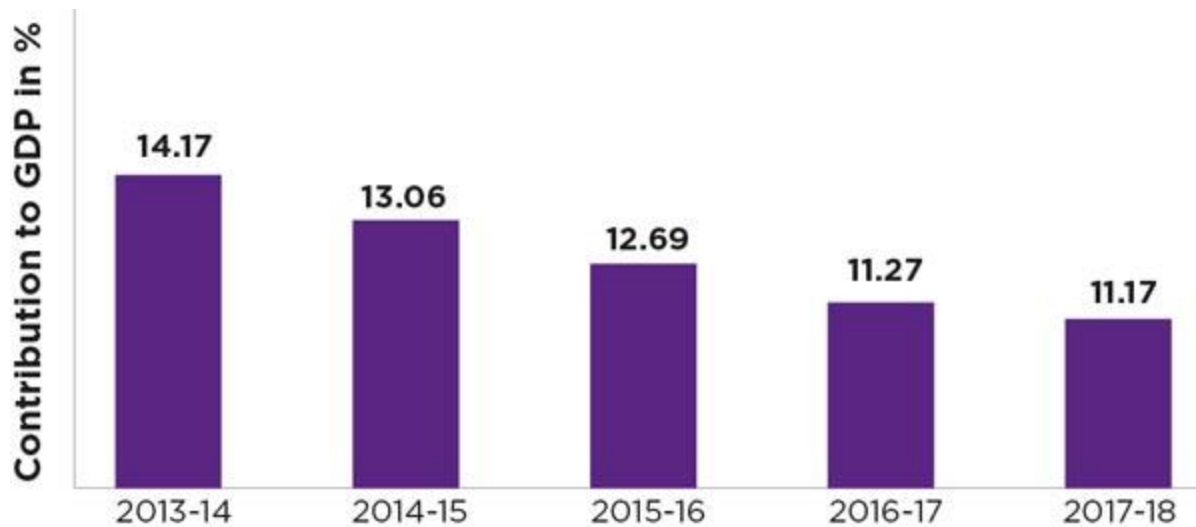


Figure 1:3: % Contribution of RMG sector to GDP from fiscal year 2013-2018

Source: (Dey, 2019)

“Unethical behavior significantly increases the cost of doing business” (Sonnenberg, 2018). This Ready-made Garments industry of Bangladesh faced some severe entanglement due to lack of ethical procurement; various ethical practice negligence and unproductive trade union practice (Ovi, 2019). Vicious corporate incidents such as of Chowdhury Knitwear factory, Tazreen Fashions and Rana Plaza and so forth, have raised significant questions on the elements concerning the business ethics practice in the Bangladesh RMG industry (Hasan, Mahmud, and Islam, 2017). The biggest catastrophe that happened in the history of Bangladesh RMG sector was in April 2013, when Rana Plaza collapsed and it left 2500 people gravely wounded and at least 1132 people were killed (ILO.org, 2017). The reasons for this tragic mishap were due to the 9 storied commercial building was built on a swampy land without taking the permission from Rajdhani Unnayan Katripkkha (RAJUK) to build that allocated number of commercial floors. The permission was given to make six storied commercial building. Moreover, the owner not only following the (RAJUK) rules and regulations has put six heavy generators and boilers on the building roof. Non-stop power outage on 23rd April 2013, made those generators to be continuously kept on, which vibrated the building excessively and made some cracks in various areas of that building (Mridha, 2013). This unfortunate incident of Rana Plaza was coming constantly in different medias and has created a lot of interest and desire for the author to work and write critically on the areas such as business ethics practice for RMG enterprises of

Bangladesh. Moreover, that desire eventually became one of the biggest motivators for the researcher while selecting the topic for this DBA Dissertation.

It was noticeable in the previous years that some of the managements were involved with unethical practices due to the business or self-interest, while bargaining with different stakeholders in some ways of mendacity (Carr, 2004). This can influence the supervisors who are working as an agent to become unscrupulous to just think about themselves rather than the interest of the company (Ahmed, 2019). Nevertheless, due to the pressure from the various stakeholders and interest groups, this has made the firms to modify their corporate approach on setting the roles and responsibilities. A lot of companies in the contemporary business world are not only concentrating on making profitability for the firms, however, are also working on the growth of the businesses and the wellbeing of the society (Singhhapakdi and Vittel, 2007).

1.2 Rationale of the study

In the corporate world, ethics has become an imperative aspect. A rationale awareness and understanding on business ethics will play an important part in the various sectors to attain competitive advantages in the long run (Kanter, 2011). Bangladesh, being the second largest exporter of RMG products in the world, it is pivotal for the firms to maintain the customer's loyalty along with positive mind-set towards the companies that can substantially affect the business performance in the market (Ahamed, 2011).

There were 51 factories in Bangladesh who were rejected to renew their Utility Declaration (UD) in June 2019, as the factories were not meeting with various compliances and appropriate action plan (Rmgbd.net, 2019). In the same year, there were further suggestions from Department of Inspection for Factories and Establishment (DIFE) to stop issuance of UD to 142 factories, who were not following the compliances and not been able to secure workplace safety as per Remediation Coordination Cell (RCC) direction (Newagebd.net, 2019). In Bangladesh, currently there are 171 Leadership in Energy Environmental Design (LEED) certified green factories (Hossain, 2022). 40 out of the world's top 100 green factories are in Bangladesh (Opu, 2022). However, the total number of present LEED green factories only covers 4.9% of the total 3504 registered BGMEA factories. In 2016, there were 39 export-oriented factories in Bangladesh, which were closed by Accord and Alliance after carrying out the inspection as the factories failed

to maintain and follow various safety hazards (Textiletoday.com, 2016). This provides a robust indication that how imperative it has become for the RMG companies in Bangladesh to formulate and implement different business ethics practice in an efficient and effective manner to sustain in the market.

1.3 Purpose of the research

The purpose of this research is to critically evaluate the drivers of business ethics and recommend an ethical sustainable model for business sustainability to the RMG enterprises in Bangladesh. Over the last decade, as there were major disasters that took place in the RMG sector of Bangladesh, there have been significant pressure coming from different stakeholders throughout the world to the RMG companies to enhance the company's ethical practice and this can be seen over the last few years that some of the companies are already implementing business ethics practice precisely (Nimbalker, Mawson, Lee and Cremen, 2017).

The researcher has taken this study to examine the ripple repercussion of the effect of business ethics on corporate sustainable development that can distinctly impact on the three dimensions of business sustainability economy, social and environmental (Ender and Remig, 2015). Enterprises across different industries throughout the world, are embracing on various sustainability elements and it can be notified that top companies in different parts of the world are already implementing different holistic sustainable programs in their corporation's (Haanaes, 2016). In the perspective of Bangladesh RMG sector, enterprises require to embrace the practice of sustainability programs consistently for achieving competitive advantage and long-term value of the companies.

1.4 Statement of the Problem

The author aspires to conduct this study on the Ready-made garments sector, which is one of the most imperative industries for Bangladesh. The Ready-made Garments sector is playing an impetus for the development of Bangladesh. The RMG industry is the single biggest export earner of Bangladesh (BGMEA.com.bd, 2020). In 2019, the RMG industry's export has contributed over \$34.12 Billion, which is 84.21% of Bangladesh total export (Textilefocus.com, 2020). In the financial year of 2017-2018 this industry has contributed 11.17% to the country's GDP

(BGMEA.com, 2019). Due to this sector evolvment, Bangladesh have managed to reduce the poverty rate significantly from 70% in the late seventies to 20% at 2014 (Worldbank.org, 2014).

Salam and Senasu (2019) perceive that though Bangladesh has seen a massive growth in the RMG Sector however there have been a lot of critical issues that have been detected and noted. Some of the precise problems are mistreatment, social degradation, environmental pollution and so on are the residuals of this development. There are some other issues for instance employee unrest, which is quite common in this industry, the reason for happening this unrest is mostly due to not following the ILO convention meticulously by the enterprises (Yunus and Yagamata, 2012). The regrettable debacle of Rana Plaza and some of the key issues of supply chain social sustainability in Bangladesh has received enormous attention from various stakeholders for instance customers, government, activist and researchers (Carlson and Bitsch, 2018). Moreover, there have been instances that human rights' issues are questioned in this booming industry as this sector pays one of the lowest wages in the world (Salam and Mclean, 2014).

Akhter (2016) covered some of the issues identified above along with some key additional points that are also creating a lot of concerns and bad image to the international customers' such as the unfair labour practices, dearth of occupation health and employees' safety and diffident building structure. Due to deplorable unethical practices by the owners such as operating the factories without meeting the compliances some major incidents took place in the RMG sector of Bangladesh starting with the fire of Tazreen Fashion in 2012, which killed 117 people and then in 2013 the disastrous case of Rana Plaza, which killed over 1100 employees. There have been some steps taken after the major disasters of Tazreen and Rana Plaza to restructure the building safety, fire and compliance related matters (Moazzem and Basek, 2015). However, one of the specific business problems is that at present there are several factories who are not aware of sustainable business technique. Most of the factories that are built recently and would like to export nevertheless the owners are not interested to invest on precise implementation of good labour practices. Moreover, dearth of inspections, monitoring and implementations of law and order is also perceptible in Bangladeshi RMG enterprises (Khan, 2017).

Salam and Senasu (2019) conceive that as the RMG industry of Bangladesh proved to be very significant for the economy and employment in one of the densely populated countries of the world, survival and sustainable development in this industry has become a current issue.

Furthermore, the contemporary trend of “sustainable fashion” specifically in the developed nations, who are the major customers of RMG products from Bangladesh, to maintain this sustainable fashion and survive efficiently in the market, the RMG enterprises in Bangladesh need to formulate and implement good labour practice; hazard free environment for the employees’; do not involve in sweatshop practice; usage of recycle materials as much as possible and follow an impeccable ethical code of conduct (Fletcher, 2008 & Joergens, 2006).

Salam and Senasu (2019) incorporated and tested some aspects of the economic, social and environmental dimensions to identify their relationship with sustainable development by taking account only with the 1st Tier RMG factories with 5 points Likert scale. Akter (2016) on her work focused on the economic sustainability, which is to evaluate and understand the labour standards and labour rights conditions in few new generation RMG factories of Bangladesh. Furthermore, Khan (2017) has carried out mixed research methods with seven UK fashion retail companies and 10 Bangladeshi RMG enterprises to examine the impact of culture and various leadership behaviour on ethical practice to manage the employees within the UK and Bangladesh RMG sector.

The incident of Rana Plaza and all the various problems identified from the above different empirical studies have given wide range of knowledge on the issues related to the selected title and given the researcher immense motivation to work on this field of study.

Companies should include new attempts as per the business ethics studies to enhance the value with the primary stakeholders’ (Wood, 2010). Extensive studies on business ethics and sustainability have been concentrated mostly covering the western nations with some including the developing countries and limited research on the least developed nations (Tan, 2011). Some of the prevalent research on business ethics such as the various aspects of culture and business ethics concentrating on the role of culture and the impact of business ethics in different parts the world has highlighted the key differences of some of the business ethics practices by comparing among North America, Europe and Asia (Isac and Eugen, 2017); another study focused on the impact of corporate social responsibility actions on corporate performance in United States and its overseas operations (Sen and Bhattacharya, 2001). Some studies were conducted in Africa for instance to evaluate the worldwide impact of ethical practice by the business and corporate governance (Rossouw, 2005); one more study was carried out to analyse business ethics and

organisational sustainability from the perspective of Nigeria (Charity, Ifeoma, Obiamaka, Emmanuel, Chukwonye, and Ifeoma, 2020). In East Asia a study was conducted in South Korea and identified that communication between buyer and SME supplier along with the government motivating these suppliers can lead to positive green supply chain initiatives and influence to manage the environmental issues (Lee, 2008). From the context of Southeast Asia, a book was launched to examine the fulfilment and companies' capacities in India (Fernando, 2009); another study was carried out on the garment industry of Sri Lanka to demonstrate that intentional adaptations of high governance values have an influential signalling consequence and provides the enterprises to present them substantial performance rewards (Jayasinghe 2016). Another study was conducted to experience the business ethics conduct from Bangladesh context (Wise and Ali, 2010); one more study was carried out to assess the impact of social compliance in the Ready-made Garments industry of Bangladesh (Ahamed, 2011) and the last however not least is to evaluate the impact of business ethics on employee retention in the Bangladesh RMG sector (Jannat, Rahman and Kumar, 2019).

It is noticeable from the existing literature that some aspects of the various elements of business ethics and business sustainability have been examined however mostly in a broader aspect. A lot of existing literatures are available on CSR focusing on Bangladesh RMG sector and other countries. Nevertheless, there is a gap in the field of business ethics, on the connectivity between the buyers' ethical procurement process and the suppliers' business ethics practice for business sustainability from the perspective of RMG sector in Bangladesh. Moreover, there is a dearth of existing knowledge on the complete package of business ethics drivers which focuses from formulation, implementation, monitoring, evaluating and auditing from the context of Bangladesh RMG sector. This study has provided the need for and importance of further understandings on assessing the various drivers of business ethics, which can help to fulfill this gap and assist the RMG enterprises in Bangladesh for business sustainability. This study also examines whether international buyers' ethical procurement process creates robust relationship between its supplier's business ethics practice and business sustainability in this sector. Furthermore, by practicing these elements of business ethics drivers consistently and efficiently how the RMG industry can contribute and assist Bangladesh to attain sustainable development goal.

The boundaries of this study were limited to five locations of Bangladesh which was Savar, Dhaka, Mymensingh, Cumilla and Gazipur. The reasons for selecting these locations were most of the export-oriented factories are situated in these five locations (MappedinBangladesh, 2019). Another boundary of this research was to focus only on the export-oriented RMG enterprises in Bangladesh for understandings on the consistent applications of the enterprise's ethical practices for business sustainability (Salam and Senasu, 2019). Furthermore, with the selection of only export-oriented enterprises in this study, it has given the opportunity to evaluate on the international buyers' policies and monitoring processes on the RMG enterprises various business ethics practice implementations in Bangladesh (Akhter, 2016).

The above points provide a great scope for the author both theoretically and practically to focus on these critical issues. The gaps also provide opportunity for the author to critically evaluate and recommend on the importance of implementing various ethical practices precisely to the RMG enterprises to sustain in the market effectively. In this study, the researcher deployed quantitative survey questionnaires with 10 points Likert scale. The author has considered 1st generation to 3rd generation RMG enterprises, who are directly or indirectly involved in exporting to various brands, from 5 different locations in 2 divisions of Bangladesh. The survey included supervisors and managers from all layers of the organisational structure, to compare the methodical implementation of business ethics in the enterprises. Incorporating the supervisors and managers in the survey, has also assisted the author substantially to evaluate critically on their perspective on various drivers of business ethics and how much the enterprises are implementing and monitoring to ensure business ethics practice are taking place such as on compliance, corporate social responsibility and good labour practice.

To address the above gaps, the study is guided with following research questions, objectives and aim:

1.5 Research Questions

1. What are the critical drivers of business ethics that can impact on the business sustainability in the Ready-made Garments Industry of Bangladesh?
2. Why is business ethics practice becoming imperative for the Ready-made Garments enterprises in Bangladesh?

3. Does ethical procurement create robust relationship between business ethics practice and business sustainability for the RMG enterprises in Bangladesh?
4. How can a prescribed ethical sustainability model enhance business sustainability for the Ready-made Garments Enterprises in Bangladesh?

1.6 Research Objectives

1. To critically evaluate the relationship between drivers of business ethics and business sustainability among the Ready-made Garments enterprises in Bangladesh.
2. To critically assess the relationship between the critical drivers of business ethics and business ethics practice among the Ready-made Garments enterprises in Bangladesh.
3. To assess the mediating effect of business ethics practice between drivers of business ethics and business sustainability in the Ready-made Garments sector of Bangladesh.
4. To evaluate the influence of ethical procurement as a moderating variable on the relationship between the business ethics practice and business sustainability in the RMG sector of Bangladesh.
5. To evaluate generation wise comparisons of the RMG enterprises implementation of business ethics practices in Bangladesh.
6. To recommend an ethical sustainability model for the RMG enterprises in Bangladesh.

1.7 Research Aim

To develop an ethical sustainability model for business enterprises to augment business sustainability in the Ready-made Garments Sector of Bangladesh.

1.8 Significance of the study

The theoretical and practical gaps, which has been identified from the problem statement, gives the opportunity for the researcher to evaluate the critical business ethics drivers; the relationship amongst the ethical procurement, business ethics practice and business sustainability in the Bangladesh RMG sector. An ethical sustainability model has been developed and tested to institute the relationship amongst the different variables. This model will enable significantly to the RMG enterprises of Bangladesh to have an insightful understanding for business sustainability. Moreover, the author has used survey technique by incorporating the managers throughout the organisational structure of various RMG companies in Bangladesh, to assess the

enterprises ethical practice implementations are meeting with the international standards norms of business ethics conduct.

1.9 Delimitations of the study

Delimitations are theoretical restrictions that are required to accomplish a research study. It illustrates the scope of the research or determine parameters (Miles and Scott, 2017). In the study it can include the nature and legitimacy of self-rated respondent. Respondents' accuracy and honesty in ratings bounded the outcomes of the research. Respondents were the managers of the RMG companies in Bangladesh. This research was geographically delimited to participants in 5 different locations from 2 divisions of Bangladesh where most of the BGMEA registered RMG enterprises are located. These restrictions for the study were in place to limit the prospective sample size.

1.10 Operational Definitions

This research focused on various concepts related to business sustainability and business ethics. Some definitions of the key concepts and topics of this research are given below:

Business Sustainability- An integration of managing and governing economic, social and environmental aspects of the enterprises in order for the companies to become ethical, responsible and successful.

Business ethics- A gathering of moral qualities that build up a business' way of life, create business standards divided amongst various stakeholder gatherings, including representatives, clients, and providers, and reinforce business execution (Su, 2014).

Ethical Code of Conduct- To establish a blatant work environment and transparent performance, many firms set code of ethics to provide ethical actions for their employees (Sharbatoghlie, Mosleh and Shokatian, 2011).

Environmental Management System- A combination of procedures that assist the firms to decrease its negative influences towards the environmental and escalate its operational proficiency in a good way which will make the activities cost-effective and disciplined (Epa.gov,2021).

Corporate Social Responsibility- Consisting of all types of social actions of a company which includes Human Development, human rights issues, & environmental protection (Killian, 2012).

Ethical Leadership- A set of normative behaviours that leaders demonstrate through their personal connections and social connection along with promoting such behaviour to the followers using two-way communication, support and decision-making (Brown, Treviño and Harrison, 2005).

New Governance- A collaborative governance and it takes a bigger view by attaching both the government and third parties to get a solution of the public problems and their purposes (Salamon, 2001).

Ethical Procurement- Maintaining procurement responsibly while carrying out the procurement measures. The process centres around two significant issues, for example, regard principal worldwide norms against criminal direct (like pay off, debasement and misrepresentation) and denial of basic freedoms (such as modern slavery) and react promptly to such matters at whatever point these issues are recognised (Chartered Institute Procurement and Supply, 2013).

1.11 Structure of the Dissertation

The dissertation is divided into the following six chapters.

Table 1:1 Structure of the Dissertation

Chapter 1 Introduction	Covering the background of the study; rationale of the study; statement of the problem; research questions; research objectives; research aim; significance of the study; delimitations of the study and operational definitions.
Chapter 2 Literature Review	Covering the theoretical and practical underpinning of the different variables of this study by using relevant concepts, theories and models; developing a research framework that is built from the existing literatures and providing a set of hypotheses.
Chapter 3 Research Methodology	Application of the research methodology by incorporating research philosophy; design, methods, approach, instrument; sampling technique, unit of analysis, data collection methods, validity and reliability and ethical consideration.
Chapter 4 Research Findings	Quantitative analysis of the data; carrying out the hypotheses testing using Bi-variate and Mediating and Moderating test.
Chapter 5 Discussion of Results	Key findings from the research findings and comparisons of generation wise in terms of various ethical issues.
Chapter 6 Conclusion and Recommendations	Research findings Summary; Validation of the research objectives; Managerial Implications; Academic Contribution; Recommendations to the firms; Limitations of the study and Recommendations for further research.

Chapter 2 Literature Review

Preamble

The purpose of this research is to assess the affiliation between business ethics practices and business sustainability in the RMG industry of Bangladesh. Since, business sustainability factors encompassed the dependent and critical drivers of business ethics factors are considered as independent variables for the research, the literature review is concentrated on the drivers of business ethics focusing on the topics related to business ethics and sustainability factors. The topics which are covered: (a) wide-ranging literature on business sustainability and its various factors, (b) general understandings and knowledge on business ethics; theories of business ethics; areas of business ethics; measuring business ethics activities and impact of business ethics practice on the RMG sector of Bangladesh and business sustainability, (c) comprehensive understandings on history and current scenario of the Ready-made Garments industry of Bangladesh, (d) ethical code of conduct; its importance on the RMG sector of Bangladesh and its impact on business sustainability (e) holistic understanding on environmental management system, its importance and impact on business sustainability (f) an examination of how Corporate Social Responsibility relates to business ethics; theories and models of Corporate Social Responsibility; relationship between CSR and business sustainability, (g) ethical leadership; importance of ethical leadership in the RMG industry of Bangladesh and how ethical leadership relates to various sustainability of the business, (h) the understanding and emergence of new governance; present scenario of the inspection situations in the RMG industry of Bangladesh and the impact of new governance on business sustainability (i) ethical procurement understandings; the importance of ethical procurement in the RMG industry of Bangladesh and the relationship between ethical procurement and business sustainability.

The sources mainly used were through electronic databases, including Business Source Complete, Science Direct, Academic Search Complete, ProQuest Central, Ebscohost; BGMEA; and BKMEA. Keywords and search terms included numerous combinations of terms associated to the above nine significant topics.

The primary themes in the literature review are the drivers of business ethics and their influences on business sustainability.

2.1 Business Sustainability

Before getting into the business sustainability, it will be ideal to begin with the understanding on sustainability. The most extensively used definition of sustainability is from the Brundtland's report of "meeting the needs of the present [generation] without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987). Another definition of sustainability by Milne and Gray (2002) is the effectual and equitable circulation of resources intra-generationally and inter-generationally over period by taking account of economic activity within the restrictions of a limited ecosystem. This definition is more robust than the previous one, the reason being it recognises that the economy is a subcategory of the environment, and it adopts a long-standing view, nevertheless the long-term is yet again stated in terms of human lifetimes. However, it relates only to resource limitations and no additional, broader environmental matters, such as, the influence of an entity's undertakings to climate change (Reddy and Thomson, 2015).

Sustainability can also be defined as a business approach to establish long-term value for the companies by taking account of economic, social, and ecological environment. Sustainability can lead to business longevity (Gatto, 2020). Another understanding on sustainability by Szabo and Webster (2020) is the way businesses have consequence on the ecology and society. Some of the recent definitions by various authors on sustainability and business sustainability are provided in the following (Table 2.1):

Table 2:1 Definitions of sustainability and business sustainability

Author(s) and Year	Journal	Sustainability Definitions
Moravvikova, Krizanova, Kliestikova and Rypakova (2017)	Sustainability.	A sustainable enterprise, or a green firm, is a company that has limited negative influence or potentially result on the global or local society, environment, community, or economy- a corporate that strives to achieve the triple bottom line.
Gatto (2020)	Corporate Social Responsibility and Environmental Management.	Sustainability is a business method to make long-term value considering how a given corporation operates in the social ecological and economic environment. It is created on the belief that developing such strategies nurture firm endurance.
Szabo and Webster (2020)	Journal of Business Ethics.	Business sustainability refers to the impact it has on the environment and society. A sustainable corporate strategy aims is to positively influence either one or both of those areas, thus assisting to address on some of the global imperative issues such as climate change and inequality in income.
Verma (2019)	International Journal on Environmental Sciences.	Sustainable development is to meet the current needs without negotiating the capability of the future generation to meet their own requirements.
Cenkaya and Sezen (2019)	Journal of Manufacturing Technology Management.	To meet the requirements of the present and future generations it is to live and control events that stabilises the social, economic, and environmental as well as institutional factors.
Carroll and Brown (2018)	Corporate social responsibility.	Business sustainability can also be called as corporate sustainability, is the management and combination of environmental, society, and financial demands, and interests to guarantee reliable, ethical, and continuing success.

Business sustainability can also be referred as the integration of managing and governing economic, social, and environmental aspects of the enterprises for the companies to become ethical, responsible, and successful. Moreover, the system of managing the business within the

elements of economic, social, and environmental issues is called business sustainability (Mahajan and Bose, 2018). In business sustainability, the economic dimension has strong relationship with social and environmental dimension (World Commission of Environment and Development, 1987). Along with the field of business administration, the issue related with business and the environment also received an improved attention within academic research from the year of mid-1980s (Berquist, 2017). There appear to be some links between business and social activities; it is critical to evaluate and assess an organisation's influence on the social systems in which it operates, from the local to the global level. Metrics such as education, equity, wellness, quality of life, access to social resources, social capital, and so on might be included (Elkington, 1998).

Economic sustainability is known as the paradoxical golden child of sustainability. Various economic activities such as profit maximization, employee management, business operations are included in Economic sustainability (Dixon and Fallon, 1989). Economic sustainability examines the internal and external consequences of sustainability management such as a company's financial performance, how it manages intangible assets, its impact on the larger economy, as well as how it influences and manages social and environmental repercussions (Doane and MacGillivray, 2001).

The notion of environmental sustainability is founded on the idea that the exploitation of natural capital cannot be sustained indefinitely (Lovins, Lovins and Hawken, 1999). Ecosystems are said to have a limited capacity for regeneration, and our daily actions (including commercial, personal, and etc) have every potential of negatively influencing the environment, such as eroding land, air, and water (Bansal, 2005).

Concerns about corporate sustainability have grown in the previous two decades, mostly in the Western world, yet there remains uncertainty about how to achieve it precisely. Business sustainability must be addressed in the long run, not in the short term (Porter and Kramer, 2011). Meadows, Meadows, Rander and Behrens (1972) & Steffe, Sanderson, Tyson, Jager, Matson, Moore, Oldfield, Richardson, Schellnhumber, Truner and Wasson (2004) stated that there is an increasing consensus among scientists of various fields that society is currently on an unsustainable long-term course. Robert (1995) perceives that companies and the environment are becoming inextricably linked, with the future of one reliant on the approach of the other.

Social sustainability is a process of understanding what people require from the areas where they live and work to create sustainable, prosperous environments that encourage wellness. Social sustainability blends design of physical dimension with social world infrastructure model to enable social and cultural life, social amenities, citizen engagement mechanisms, and room for people and places to grow (Woodcraft, 2011). Some social concerns, for instance sweatshops and child labour, arise because of companies' and brands' cost-cutting initiatives (Niinimäki, 2010). A significant issue for companies engaged in social sustainability is bridging the gap between their commercial approach to achieving financial goals and long-term social goals (Buser and Koch, 2014). Business organisations interested in sustainable development should be able to include social sustainability into their operations.

Nevertheless, those companies' efforts are usually frustrated by the concept's ambiguity, the disparities in priority among its stakeholders, and the absence of a good uniform understanding of this concept (Jones and Upward, 2015). Priority disparities cause disputes over corporate objectives, and organisations may not be structured to deal with such variances. Furthermore, the companies frequently lack expertise and experience with the social sustainability integration process. To drive corporate agendas in the right direction, outcome measurements may be required. Corporate social responsibility is primarily used by commercial entities to determine societal sustainability (Ajmal, Khan, Hussain, and Helo, 2017). In industrial environments such as manufacturing, both professionals and academics have expressed concern about social sustainability (Hutchins and Sutherland, 2008 & Brent and Labuschagne, 2008). This concern must be included into the design, planning, and production processes (Zuo, Jin and Flynn, 2014).

Some management academics argue that the intended objectives of a successful firm must be compatible with certified knowledge from all disciplines to achieve long-term results at all scales. The macro is the financial economy contained by society within the biosphere, the meso is the organisations within society, and the micro is human individuals (e.g., Holmberg and Robèrt, 2000; Eriksson and Robèrt, 1991; Marcus, Kurucz, and Colbert, 2010 & Whiteman, Walker and Perego, 2013). Enterprises that define success in terms of such a broad range of desired outcomes and achieve the required levels of economic, environmental, and social performance may then claim to be successful sustainable businesses (Schaltegger and Burritt, 2005).

2.1.1 Impact of Business Sustainability among the Ready-made Garments Enterprises in Bangladesh.

Sustainability is frequently misdefined and mislabelled as a compliance concern by Bangladesh's RMG sector. Nonetheless, business sustainability is the backbone for the efficient existence of RMG enterprises in Bangladesh. Business enterprises that can accurately manage economic, social, and environmental criteria are most likely to achieve a healthy and stable position in Bangladesh's RMG industry. Businesses are under enormous pressure from many stakeholders to execute regulations flawlessly to ensure company sustainability. For example, new RMG factories are frequently criticised for failing to attain economic viability due to insufficient labour rights and regulations (Akter, 2016). Companies that have properly formulated and implemented business sustainability strategies in their core philosophy can attain competitive edge in the sector (Nidumolu, Prahalad and Rangaswami, 2011).

2.1.2 Theory of Business Sustainability Triple Bottom Line (TBL)

Triple bottom line (TBL) is a business sustainability idea that encourages company owners to commit on concentrating on societal and environmental problems in addition to profitability (Elkington, 2004). Alhaddi (2015) states that this theory can have people, planet, and profit as three bottom lines. This idea seeks to quantify a company's commitment to corporate social responsibility (CSR), as well as the effects it has on society over time (Slaper and Hall, 2011). This idea was developed in 1994 by John Elkington, a well-known British management expert (Henriques and Richardson, 2013). This theory suggests that businesses must work on the three bottom lines concurrently (Henriques, 2013). In the literature, this theory can also be acknowledged as the notion 3Ps- people, planet, and profit.

People: Gauges the amount of social responsibility occupied by the organisation, all through their operations (Zac, 2015).

Planet: Indicates how the firm has maintained its responsibilities concerning the environment (Norman and MacDonald, 2004).

Profit: The usual portion of the profit gained by the business. This could also mean the profit as well as loss account (Sridhar, 2010).

Businesses that use the triple bottom line framework in their operations encourage the practice of CSR (Jamali, 2006). CSR not only helps a company to gain profits and a better brand image, in addition it also helps the enterprise be more concerned and ethical about the environment (Morland, 2006). Businesses who use this approach may see an increase in income and market share (Hubbard, 2009). This indicates that the management believe that the company has the potential to obtain a lot of benefit from the efforts put in (Nikolaou and Allan, 2013).

A growth in market share indicates that both customers and stakeholders value the company's social responsibility (Magala, Dixon and Clifford, 2007). Using this approach would enable business to save money and increase the firm's prospects for innovation (Venkatesh, 2010). TBL theory assist an enterprise in retaining top employees. Participating in social responsibility not only helps a corporation maintain its competent employees, however it also assists to attract additional brilliant individual for recruitment (Goel, 2010).

The society also assists firms who employ the TBL framework and are involved in social responsibility (Rogers and Ryan, 2001). When a company employs the TBL framework, they are considering on a larger scale (De Giovanni, 2012). The firms are concerned about the environment as well as the achievement of big profits (Mowat, 2002). Companies that use this paradigm understand the value of a sustainable environment in addition the relevance of ethical operations (Fauzi, Svensson and Rahman, 2010).

TBL framework, on the contrary has some barriers, such as it supports the use of division of labour, which is only applicable in "rich civilisations", and concerning for the environment and social welfare is seldom found in impoverished communities (Raar, 2002). Although the business is attempting to satisfy society by being socially responsible with the aid of the TBL framework, it is also regarded highly detrimental to the business, as it may totally distract the firm's attention away from its core goals (Facet and Pater, 2008). It may also cause a conflict in corporate management, as management seeks to enhance shareholder's profits (Tullberg, 2012). Using the TBL framework may result in a temporary decrease in short-term earnings, because shareholders are more interested in short-term profits than long-term objectives, the shareholders may be

unwilling to approve TBL adoption. TBL is not particularly effective for assessing overall business performances (Hammer and Pivo, 2017).

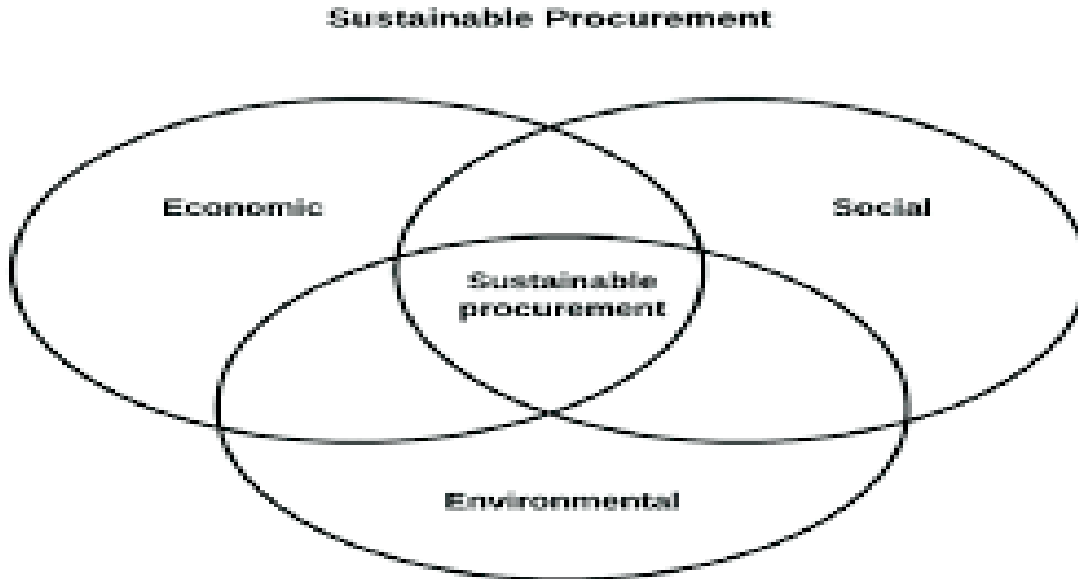


Figure 2:1 Triple Bottom Line of Sustainability

Source: Elkington (1997)

Despite some criticisms associated with the TBL, still this theory can be very helpful for the enterprises in the RMG industry of Bangladesh as it provides a holistic view on the businesses various aspects that are crucial for the survival of the business effectively. It can provide in-depth awareness on the factors that can enhance sustainability procurement process such as between the RMG enterprises in Bangladesh and its international customers'. The various economic, environment and social problems that the RMG enterprises have faced over the last decade can be overcome with the usage of this theory. Moreover, for better brand image, gaining the trust and confidence from the international customers this theory can play a pivotal part for the RMG enterprises in Bangladesh.

The three sustainability variables from the theory have a lot of influences on various frameworks as well as on leadership. Businesses can obtain a lot of benefits by implementing environmental sustainability, this can also be applicable for the RMG enterprises in Bangladesh as various advantages can be achieved by the enterprises such as creation of an environmental culture;

monetary advantages; the combination of the environment into a systems method to operation, and through the inspirations of different leadership approach for instance spiritual, transformational, ethical, and authentic leadership (Gualandris, Klassen, Vachon and Kalschmidt, 2015). Organisations in different sectors can achieve greater brand image by involving in social sustainability and same can be applied for the Bangladesh RMG enterprises. The enterprises by incorporating the social variables can not only gain robust brand image however also become the society's decent and responsible civilian along with commercial partner (Fredline, Raybould, Jago and Deery, 2005). The economic sustainability can be attained impeccably when the RMG enterprises in Bangladesh have a robust internal audit mechanism along with various leadership approaches such as transformational, ethical and charismatic leadership, to monitor and control the implementations of this theory's three variables with integrity (Engelen Gupta, Strenger and Brettel, 2015).

This theory has significantly helped the author to construct an ethical sustainability model for this dissertation. It has assisted to develop the dependent variable as business sustainability for this dissertation. This theory has supported to focus and identify the comprehensive set of business ethics drivers, which will enable to attain the three variables of business sustainability. In Bangladesh RMG enterprises, some of the key business ethics elements are environmental management system, which will cover the environmental sustainability of business sustainability. Secondly, to cover the social sustainability an imperative factor of business ethics, CSR was selected and to avoid various unethical practices in terms of the enterprises' labour issues for instance safety and health issues; working; bribery; discrimination ethical code of conduct was considered to accomplish the economic sustainability. To have a robust monitoring, evaluating and auditing system in place for the business sustainability's three variables, two other possible important elements of business drivers' - ethical leadership and new governance are incorporated in the model.

2.2 Business Ethics

To get an in-depth insight on business ethics it is imperative to know comprehensively about the ethics. Ethic is frequently viewed as the philosophical perception of profound quality, which incorporates rules and guidelines regulated by an outside source (Mullins, 2007). Ethics is about equity and figuring out what is right or wrong, by taking a glance at the guidelines and practices, which feature responsible conduct between groups and people (Connock and Johns, 1995). Most of the moral difficulties in the working environment are not only a question of yes or no. Ethics incorporates the major standard procedures by which we carry on with our lives. Rationalists, for example, Socrates and Plato have given rules for moral conduct. Numerous ethicists believe arising moral convictions to be legitimate standards, for instance, what turns into a moral rule today has been made into a law, guideline, or rule. In this way, following the law of the land is one of the fundamental integrity of ethics. Values, which direct how we should act, are virtues, such as values, for example, regard, genuineness, decency, duty, and so forth. Explanations around how these values are implemented are often referred as ethical or moral standards (Krishnamurthy, 2011).

Characterising ethics has been a tough task for the authors (Thaler and Helmig, 2015), yet to sum up, business ethic is the drawn-out investigation of basic issues concerning pay off, corporate administration, segregation, CSR, trustee obligation, practice and strategies (Rousseau, 2018). The idea of ethics in business was initially determined in 1960s, with an ascent in private enterprise, which concerned the buyers about society, CSR, and moral business practice (Norman, 2003). Velasquez (2011) characterises business ethics as "a particular investigation of good and bad". Business ethics can be portrayed as a gathering of moral qualities that build up a business' way of life, create business standards divided amongst various stakeholder gatherings, including representatives, clients, and providers, and reinforce business execution. It may be very well deliberate as a future venture that can make the best approach to achieve competitive advantage (Carroll and Shabana, 2010). The moral principles actualised by firms appear to offer ascent to issues.

Psychologists and researchers have gone through years examining the different stimuli and parts of ethics and each has summarised his own rendition (Brink, 2011). The investigations of ethics

are substantially centred on how human association has consequences and influences (Dawson, 2011). Moral speculations give a dynamic establishment to associations that look for direction (Deutsch, 1960). Subsequently, investigating the moral hypotheses of social science and business can assist the practitioners and theorists with building up a pragmatic system for ethic execution in the Bangladesh RMG industry (Fieser, 2017). It has been seen that the term has various significance as ethics rely exceptionally upon the setting of the event of an occasion (Mazar and Amir, 2008). Moreover, exhibiting the essential conclusion that organisations should not be exclusively guided by profit (Chonko and Hunt, 2018).

Table 2:2 Moral and Ethics

MORALS	Moral is an individual's own understanding of the right and wrong and how they perceive it internally within themselves. Moral thinking impels us to scrutinize our action and consider how it may affect the subject we serve.
ETHIC	Ethic is sometimes called the philosophical understanding of morality. Ethic can be labeled as the rules and regulations governed by an external source. E.g. a company's Code of conduct (Mullins, 2007).

Source: Mullins (2007)

Normative/prescriptive ethics and descriptive ethics are the two parts of Business ethic (Pfordten, 2012). The previous sets up principles of business direct, and the latter portrays moral conduct, frameworks of society and personality of businesspeople (Lawrence and Kacmar, 2016). But in application, the centre motivation behind ethic is to take care of business issues and disloyalty. Standardising moral speculations endeavours to portray and address the ethically right methods of conduct (Crane and Matten, 2017), while it is practiced in companies tirelessly.

Three primary areas of ethics are provided below:

Table 2:3 Three Ethical Areas

Normative Ethics	Implies to the analysis of establishing ethical values and how to do so.
Applied Ethics	Refers to the study of executing ethical principles. Applied ethics also examine ethical values and moral complications that generate in a corporation environment (Kotsiris, 2003).
Behavioral Ethics	Implies on how people act when confronted with ethical dilemmas, normally judged in accordance with common belief of behavioral norms (Treviño, Waevar and Reynolds, 2006).

Source: (Kotsiris, 2003) & (Treviño, Waevar and Reynolds, 2006).

Table 2:4 Ethical Behaviour Source

THE TWO FACTORS THAT DETERMINE ETHICAL BEHAVIOR	
	CHARACTERISTICS OF THE INDIVIDUAL
	CHARACTERISTICS OF THE ORGANIZATION

Source: Trevino and Nelson (1995)

Normative and behavioural approaches are adopted by business ethic in the organisational context.

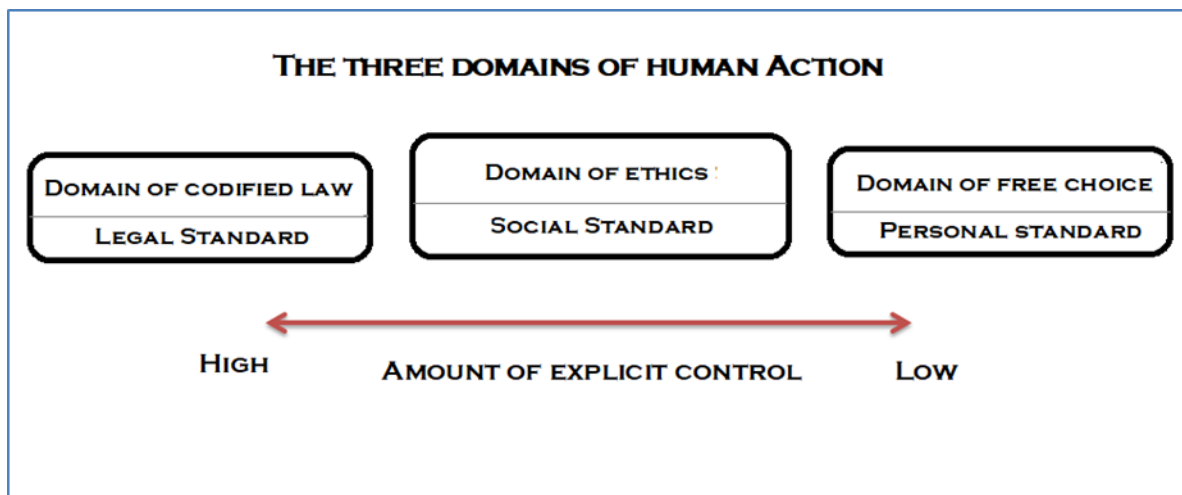


Figure 2:2 Three Domains of Human Action

Source: Daft and Marcic (2011)

Psychological Egoism is referred as psychological theory with respect to human motivation, which recommends that human is connected to be totally self-centred and act proudly in consistence to personal responsibility (Aspin and Chapman, 2009). Most businesses work inside this outlook, where expanding benefit stays the key paragon. Such organisations have dearth of compliance, low worker motivation and generally act in imperious workplace (Fontana, 2017). Different businesses are seen to slant towards Ethical Egoism. Ethical Egoism is the ethical theory, which proposes that it is plausible for individuals to exhibit worry without narrow minded reasons and really care about others or the public (CAI and Pan, 2011). Kantian ethics can likewise be named deontological, following the distinguished head of obligation (Formosa, 2017).

2.2.1 Impact of Business Ethics on Business Sustainability

Business ethics gives an expected insightful structure through which the management carries out the general work as well as sustainability specifically, are assessed (Lashley, 2016). Businesses' commitment in social activities will become essential for protecting social assistance in a "develop, worldwide human progress" (Brønn and Vidaver-Cohen, 2009). The contention depended on the desire of the business in local area to have the option to deliver products and ventures to make a benefit in the long haul by reinforcing the enterprises public pictures (Davies and Crane, 2003). The following table shows the relationship between business ethics and business sustainability based on some previous studies.

Table 2:5 Synchronisation between business ethics and business sustainability.

Title, Authors and Journals	Research Objectives	Results	Conclusion
Corporate Motives for Social Initiative: Legitimacy, Sustainability, or the Bottom Line? Brønn and Vidaver- Cohen. 2009. Journal of Business Ethics.	To examine the motives for social initiatives.	Factors for corporate social engagement: 1. Enhance image. 2. Be known for ethical leadership, 3. Provide service to the company for long period.	Motivating reasons for the social drive: 1. Sustainability of Business. 2. Legality for business ethics. 3. Profitability
Strategic and Moral Motivation for Corporate Social Responsibilities'. Graafland and Van de Ven. 2006. Journal of Corporate Citizenship	To investigate the association between CSR with business sustainability and moral (ethical) motives	1. In the long run sustainability CSR has a positive impact on financial outcome. 2. Business moral duty is to have a responsible behavior towards the society.	There is a positive association between sustainability and business ethics with CSR.

Source: Brønn and Vidaver-Cohen (2009) & Graafland and Van De Ven (2006)

What Influences Ethical Behaviour

Ethical elements involve all activities and interactions joined, which decides manager' and worker's way of conduct showed in the business climate (Appelbaum and Roy-Girard, 2007). Ethical worries in management include governance (Sinnicks, 2014); strategy execution along with sustainability (Montjoy and O'Toole, 1979); behaviour related to leadership (Whitten, 2007); integrity, management of stakeholders (Rendtorff, 2015 & Waddock, 2004); giving facilities related to welfare, CSR ideas, fulfilling lawful guidelines and figuring out what is acceptable and what is awful for workers, organisation and the general public all in all (ILO.org, 2017).

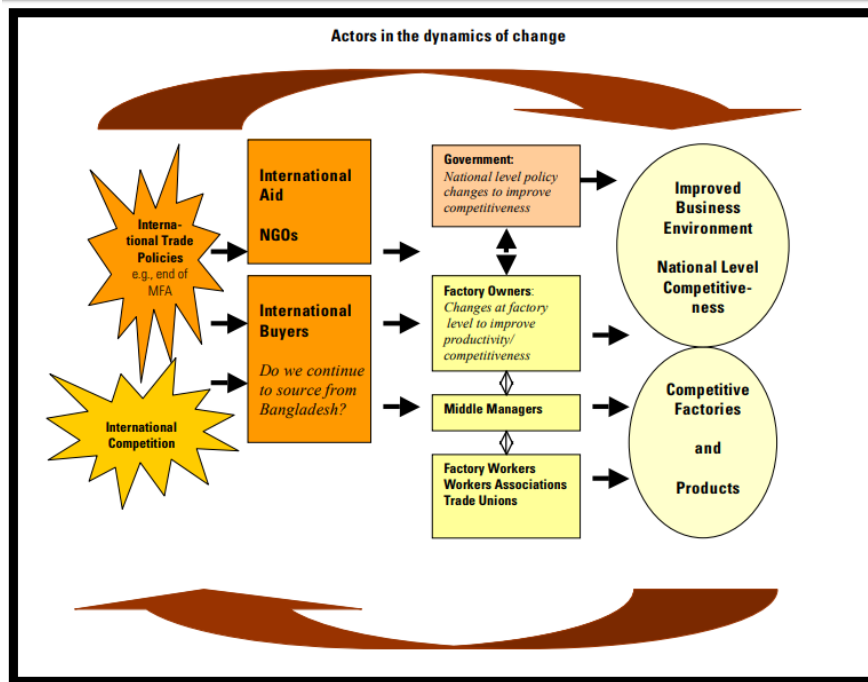


Figure 2:3 Actors in the dynamic of change

Source: The Asia Foundation (2010)

After the Rana Plaza incident employees are becoming more aware about their benefits and rights in Bangladesh. The employees believe that HR leaders are not only responsible for carrying out the HR responsibilities however also, HR leaders are responsible for driving and promoting corporate social responsibilities besides business leaders of the enterprises (Ajmal, Khan, Hussain, and Helo, 2017). The managers and the professionals in the human resource department are playing a crucial role by taking the responsibility for advising and guiding ethical decision-making practices and the necessary to develop the capability to promote an ethical culture of enterprise (Isac and Eugen, 2017). Furthermore, to maintain robust industrial relations in Bangladesh RMG industry, the government agents, employers, trade unions and international buyers are also playing vital role (Uddin, Moniruzzaman and Alam, 2022).

As per the business law journals, law and business are interrelated with each other (Parker and Nielsen, 2011) and again, morality is related with law (Ryan, 2002). So, counting the law with high priority is mandatory (Kusserow, 2017).

THE ADVANTAGES OF ETHICAL BEHAVIOUR

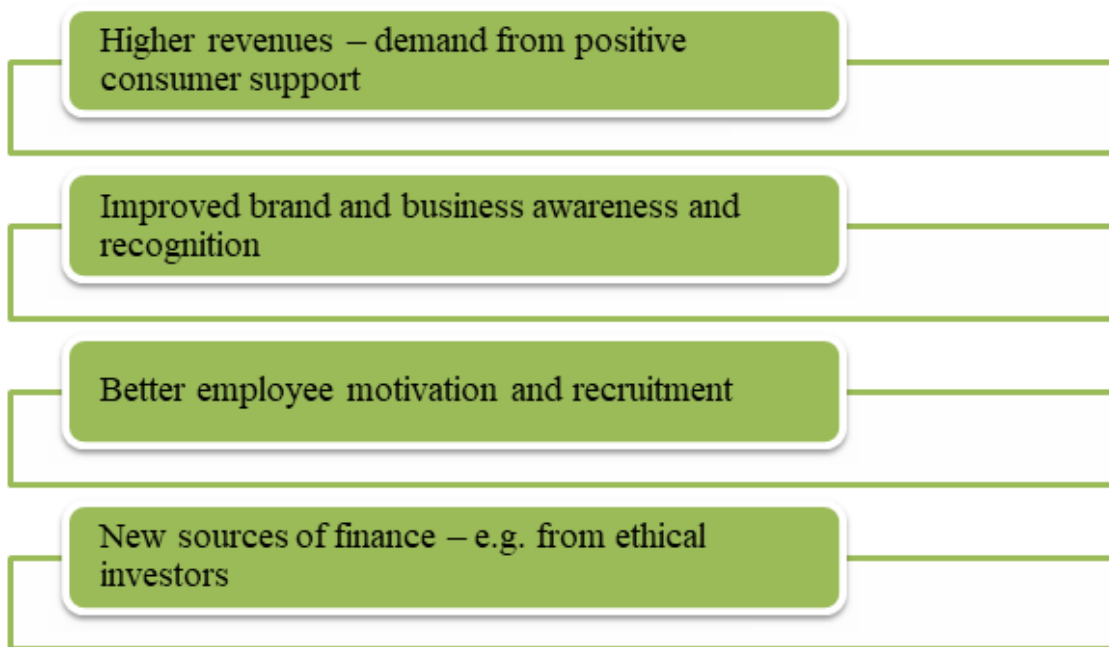


Figure 2:4 The Advantage of Ethical Behaviour

Source: Ferrel, Fraedrich and Ferrell (2005) & Bulog and Grancig (2017)

2.2.2 Normative Ethical Theories

Normative ethics can be referred as the analysis of ethical action (Pfordten, 2012). Prescriptive ethic is the other name of normative ethics, which is renowned as the branch of philosophical ethics. This examines the factors related to corporate and human behaviour and decision making related with morality (Paine, 2003). Dissimilar to descriptive ethics & meta-ethics, normative ethic provides relative answers to the questions related with morality, value, law, and duty (Quintelier, Speybroeck and Braeckman, 2010). It is divided among consequentialism, utilitarianism, deontology as well as Kantianism (Paine, 2003). Here, the deontological ethic has been focused by the researcher to emphasis on the appropriateness of action of those issues.

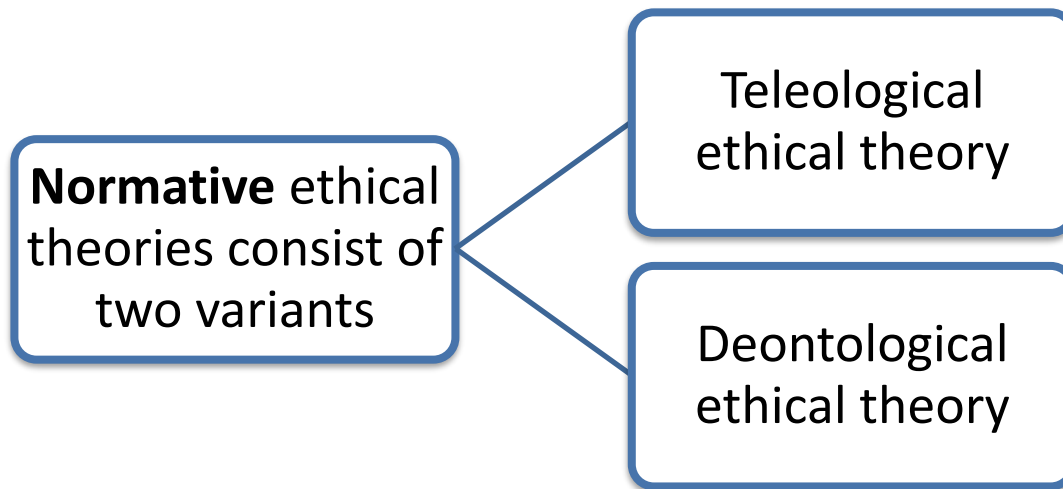


Figure 2:5 Normative Ethical Theories

Source: Author (2020)

Teleological Ethical Theory

The teleological viewpoint holds that an act is morally correct on the off chance that if it delivers a more noteworthy degree of good over evil than any elective demonstration, and it is morally off base if it does the inverse (Gregory and Giancola, 2003). The teleological speculations acknowledge utility as the reason for morality. As indicated by this viewpoint, activities are directed as they create and advance the best joy, wrong as they advance misery; joy alludes to delight and the nonappearance of agony; grief, then again, implies torment and the hardship of joy. To see explicitly the moral guidelines of teleological hypotheses, more inquiries need to possess. Fundamentally, what things fall under the umbrella of delight and torment; what is the significance of these terms. Nevertheless, these extra examinations do not influence the premise of the teleological point of view that independence from torment and enduring as well as the advancement of joy are the sole things required as qualities and all the attractive things are wanted for the delight characteristic in themselves or to accomplish joy and avert unhappiness (Sher, 2012 & Shafer-Landau, 2012). Furthermore, the teleological point of view is a gathering of hypotheses that are recognised by one fundamental conviction; that is the moral assessment of activities, thought processes or rules depends on how much good the

organisation creates or how much awful it permits the customers to keep away from (Boss, 2001). Helms and Hutchins (1992) contend that the teleological viewpoint of ethics is underlining on the results, regardless of the plan of individual conduct (Gensler, 2011). Teleology proposes that there is one prime essential obligation; to do whatever amplifies the best results (Rallapalli, Vitell and Barnes, 1998).

In the context of the RMG industry of Bangladesh a lot of small and medium enterprises had to shut down their operations in 2019 due to lack of business ethics practice by not having morality in their actions of not following various compliance issues (Ovi, 2019). In 2017, a joint inspection was carried out in the Bangladesh RMG sector by ILO and government, which found out that around 513 enterprises are not meeting with ethical practice by not following the safety requirements in terms of structural, fire and electrical integrity and had to close their operations (Munni, 2017).

Deontological ethical theory

This type of ethics is known as the ethics of duty, proposes that the moral estimation of an activity taken misleads defy duties and rules as in opposition to tending to the outcomes of what is performed joined with responsibilities, rules, and commitments (Singer, 2013). Immanuel Kant presented the advanced deontological ethics in the mid eighteenth century, subsidiary with his theory of the Categorical Imperative (CI controls the moral duties and thought process in activity), which proposes that specific activities were fundamental (Formosa, 2017). As indicated by the theory of CI, characteristically substantial standards ought to be focused on the whole circumstances, despite the will or want of the specialists, as right/wrong does not rely upon its fallout however activities are correct or wrong in it-self and ought to be dealt with likewise (Norman, 2013). Kant meant the unmistakable of deontology dependent on his impression of person as having the extraordinary realistic capacities (Pfordten, 2012).

Table 2:6 Eminent Work of Immanuel Kant

YEAR	THE THREE FAMOUS WORK UNDERTAKEN BY KANT ARE:
1785	<i>GROUNDWORK OF THE METAPHYSIC OF MORALS</i>
1788	<i>CRITIQUE OF PRACTICAL REASON</i>
1797	<i>METAPHYSICS OF MORALS</i>

Source: Pfordten (2012)

It is said that managers who initiate by the Kantian methodology would think about the arrangement of deliberate work as a moral duty (Norman, 2013). Normative climate offers more noteworthy stakeholder contribution (Schulz, Martin and Meyer, 2017), and more grounded responsibility towards the common reason they uphold (Francés-Gómez, Sacconi and Faillo, 2015).

There are some problems with the deontology theory (Heuer, 2011). Deontology denies a few demonstrations that can possibly amplify government assistance comprehensively, which additionally contradict the theory of allowable mischief that is a modern deontology theory by theorist, Frances Kamm (Ryan, 2002). Deontological ascribes with respect to all-inclusive reasons are abstract assessment as well as it is controversial (Bentham and Cremaschi, 2001). Philosopher Mill (1870) accepts that deontological theory has imperfections as it neglects to distinguish explicit rules that ought to be needed when ethical crisis happens. The philosopher further reprimanded Kant's Categorical Imperative theory, contending it is only a consequentialist thinking (Mill, 1870).

Foucault, a French philosopher, too dismissed normative theory, closing universals should be addressed (Kelly, 2017). Foucault's explicit denial of moral principles provided him the title of 'Crypto-normatist' (Kolodny, 1996). As indicated by Griffin (1992) & Moore (2004) the theory is improper and disregards human limit.

In the recent years, due to the intense competitive market, several enterprises and the RMG industry are embracing different social initiatives, which are assisting to enhance the firm's brand image as well as this sectors in the global market. To congregate the economic and social goals meticulous planning is required with the involvement of different stakeholders such as suppliers,

employees, customers, government, media and other interest groups. Some of the RMG enterprises are working efficiently by not only maximising shareholders wealth but also involving effective engagement strategies with various stakeholders (Ahmed, 2017). The normative environment also provided the opportunity to incorporate New Governance in this sector, as this approach caters greater stakeholder commitment.

2.2.3 Measuring Business Ethics activities

To assess the pattern of business ethics activity in different countries, Enderle (1997) has provided a questionnaire to different contributing authors of different nations. Questionnaire made by Enderle' is known as the first endeavour to set up a proper instrument to quantify public degrees of business ethics movement. In any case, few of the authors appear to one or the other look over or totally disregard his format. This may just be the capacity of an absence of information; be that as it may, the outcome is expansive speculations about the degree of action occurring in each country in a profoundly subjective configuration. There is another instrument Business Ethics National Index (BENI) that was developed to measure the activities of Business ethics focusing on the nations' formal ethical structure for instance represented by its formal business activity. This instrument is more objective and easily can be measured compared to the previous subjective format. This instrument uses Likert scale by considering the different activities of business ethics. The criteria concentrate on previous research proposing that the data either previously exist or are available (Schwartz and Weber, 2006).

2.2.4 Impact of Business Ethics practice on RMG Industry of Bangladesh

In the previous years, the RMG businesses have acquired a terrible standing because of hierarchical offenses (Edlind and Edmond, 2015). A few enterprises entertain capitalism and neglect the ethical. Though, there are a couple of businesses that enjoy ethical direct and invest wholeheartedly in treating their staffs' right (Fontana, 2017). Ethnicism, the Ethical business practice and activities are sought after among the two representatives' staffs and purchasers as well as outside pressing factors is put on RMG firms to look after administration, consistence, and workplace security (Lawrence and Kacmar, 2016). With an end goal to fathom ethical dynamic interaction in business, specialists have set up different models concentrated on the

elements that impact the ethical and unethical decisions in business (Cremer, Mayer, and Schminke, 2006). An organisation's way of life and environment regularly decide the level of ethical direct practiced by leaders, workers, and associations, and if it tends to be seen as morally adequate or not (Ferrell, Fraedrich, and Ferrell, 2008,). The business ethics can give critical advantages to the enterprises in the RMG sector of Bangladesh by accurately forming, executing, checking, monitoring, and examining the different parts of business ethical practices that will significantly assist the enterprises to preform effectually in the highly aggressive market.

The above normative ethical theories and other relevant concepts have provided the need to incorporate different elements of business ethics in the RMG firm's core strategy. It will demonstrate that the enterprises in the RMG sector of Bangladesh are practicing business ethics which will eventually provide the firm to achieve and maintain business sustainability. After having some explicit understandings and awareness on business ethics now an overall understanding on the RMG sector of Bangladesh and its influence on Sustainable Development Goal (SDG) of Bangladesh has been deliberated in the following then after the key drivers of business ethics has been discussed.

2.3 Ready-made Garments Industry of Bangladesh

2.3.1 Background of the Ready-made Garments Industry of Bangladesh

RMG Exports of Bangladesh in 1983 were close to 4% of total exports, which was extremely low in comparison to the current scenario, and the contribution to GDP in 2018 can be expressed as 12.26 %. In the year 1990, its contribution was recorded at 3%. For the most part, the success of the clothing business can be traced back to these ideals (Ashraf and Prentice, 2019). The following (Figure 2.6) depicts Bangladesh's RMG exports from 2014 to 2018.



Figure 2:6 Annual Exports of RMG Industry of Bangladesh

Source: The Economist Intelligence Unit (2019)

In Bangladesh, the ready-made clothing sector has grown rapidly in recent years. Wage rates and an atmosphere that is conducive to garment production have contributed to the country's prosperity and that of the clothing sector. When it comes to foreign exchange, the garment industry is the highest sector from where Bangladesh receives foreign investment (Alamgir & Banerjee, 2019). Simultaneously, this has become a hub for numerous career possibilities in the country. The clothing sector accounts for more than 80% of the country's exports, and it also accounts for more than 45 percent of the country's employment. In the fiscal year of 2020-2021, the total export earnings from this sector were \$33.86 billion, which was 10% higher than the previous year (Hossain and Uddin, 2021). In the first half of FY 2021-2022, the RMG industry contributed around 80.6% of total export earnings in Bangladesh with an export of \$19.90 billion (Rahman, 2022).

There are 4500 or more factories in the nation, employing 4.4 million people. Women are more involved in work, accounting for 80 percent of all employees in the clothing sector (Khan and Milne, 2019). However, as per Mapped in Bangladesh (MIP), the latest information on the total number of RMG operating direct and indirect export-oriented companies are 3630; out of that

1953 are BGMEA registered; 517 enterprises are registered with BKMEA and there are 265 factories who are registered with both. Moreover, there are 895 factories who are not registered with neither BGMEA nor BKMEA. There are altogether around 2.75 million employees working in the above total number of factories and among them 58% are female and 42% are male. Mapped in Bangladesh, project was launched in 2017 and is designed to provide detailed database information regarding the direct and indirect export-oriented factories running in Bangladesh. The project is created with various partnership including BRAC University, BRAC NGO, BGMEA, BKMEA, CED, Laudes Foundation and Kingdom of the Netherlands (MappedinBangladesh.org, 2021).

In 2019 fiscal year, Bangladesh RMG sector global export share was 6.8% and has grown over the last five years. The following (Figure 2.7) shows the last 5 years of RMG sector global export market share.

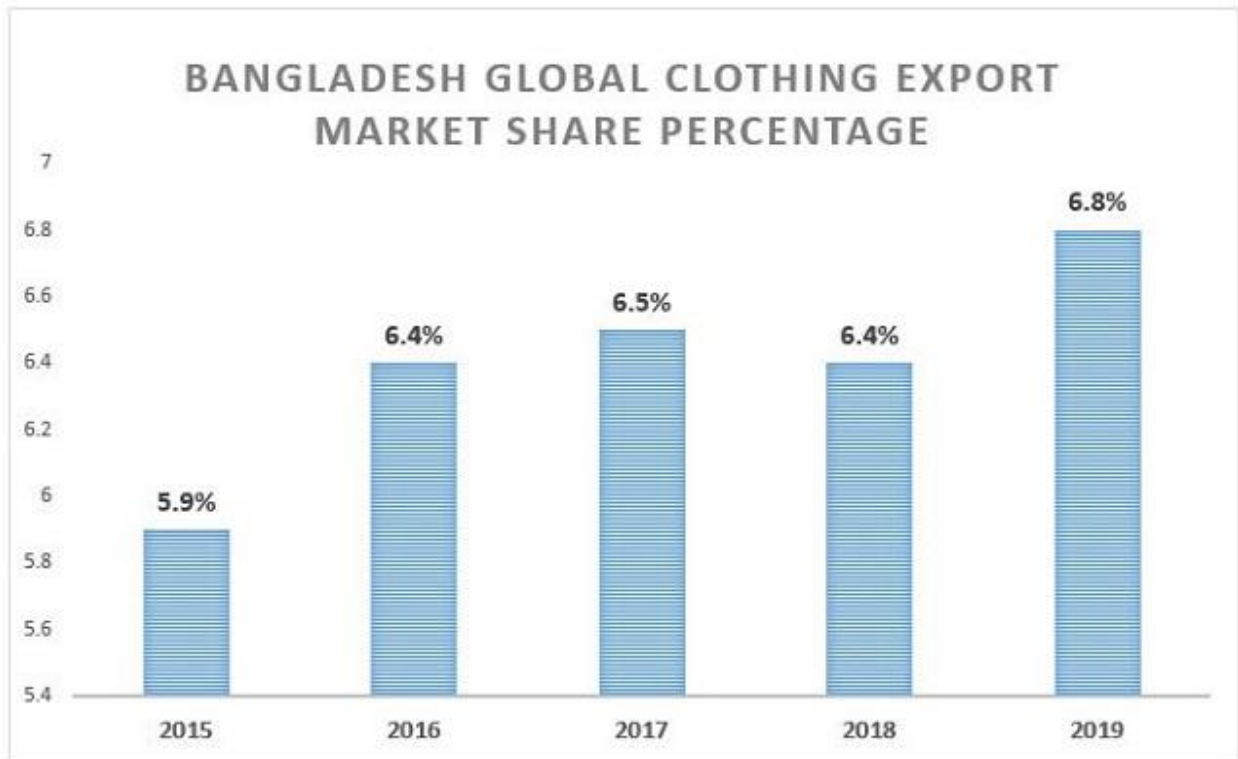


Figure 2:7 Bangladesh global clothing export market share in % from 2015 to 2019.

Source: Textiletoday.com.bd (2021)

Furthermore, in 2019, the RMG sector of Bangladesh holds the second position in the global export market share after China. The following (Figure 2.8) shows the top 5 countries distribution of global apparel market share.

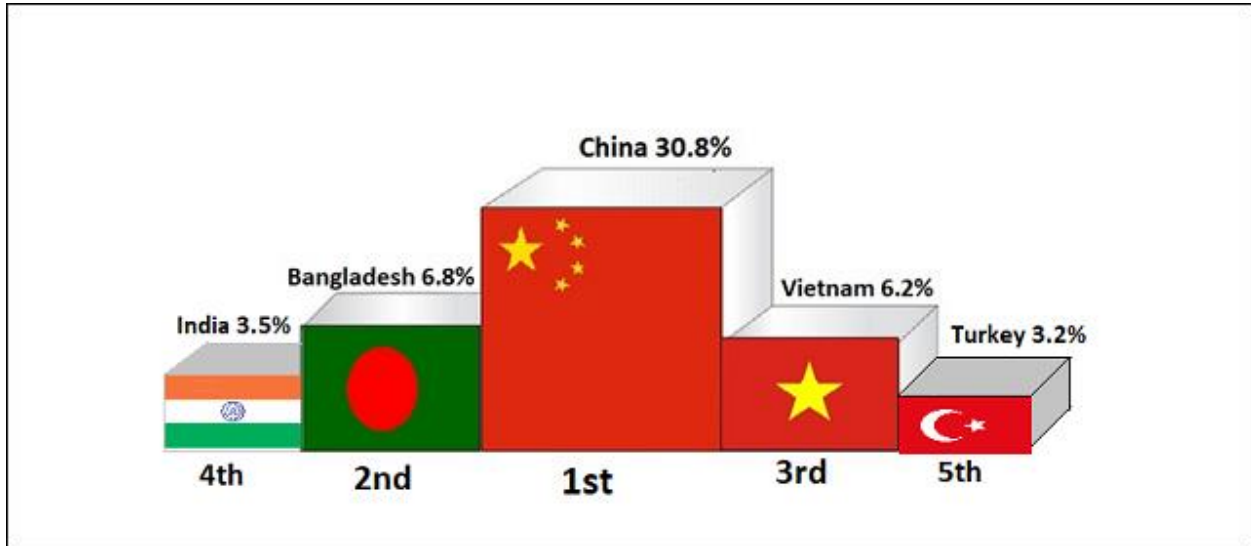


Figure 2:8 Global Apparel export market share of the top 5 countries in the world.

Source: Textiletoday.com.bd (2021)

With the creation of many job possibilities, especially for women in the country, the industry has been responsible and has taken on social duty. This is also a source of income for the impoverished. As a result, this is one of the country's most significant contributions. This industry is steadily expanding with profits, and now it is also experiencing a slowdown due to the global pandemic. As with every industry, this one faces its share of problems. The management of workplace safety is a major problem (Liu, Gyabeng, Sewu, Nkrumah and Dartey, 2019). Due to this influence on employee satisfaction and job security, this is becoming a big concern. Management and employee problems are typically a topic of discussions during these challenges.

Many of today's losses and disadvantages may be traced back to the political and health contexts. Local and foreign markets might be affected at the same time. As a matter of fact, the workplace safety also poses a difficulty on the factory floor, and the high turnover of workers is a problem that affects nearly all companies. An unsatisfactory level of employees might cause turnover and

boosting employee happiness is becoming an essential and significant action (Alamgir and Banerjee, 2019).

2.3.2 Influence of RMG industry on Bangladesh Sustainable Development Goals

In 2015, accepted by member states, the Sustainable Development Goals build on the Millennium Development Goals to ‘transform our world for the better by 2030’, considering 17 precise goals and 169 related targets to end poverty, protect the planet, and confirm success for all as portion of a new sustainable development agenda. The garment sector in Bangladesh, is contributing significantly towards the progress in achieving the SDG to eradicate poverty; ensure healthy living circumstances and encourage well-being for all. The large number of women working in the garment sector of Bangladesh and in other sectors suggest that the major recipients of these recommendations are women, helping to advance the Bangladesh SDG of attaining gender equality and empowering women (Uramoto and Nachum, 2018). A survey with 47 RMG enterprises in Bangladesh was carried out in the fiscal year of 2019 -2020 by United Nations Development Programme and BGMEA jointly and found out that RMG industry in Bangladesh is directly contributing to 9 goals out of 17 such as to end poverty; ensure good life and promote well-being for all at all ages; guarantee comprehensive and equitable quality education; ensure sanitation and clean water; affordable and clean energy for all; decent work and economic growth; industry, innovation and infrastructure; responsible consumption and production and last however not least climate action (UNDP,2021). In the context of this study, again it shows how imperative the Bangladesh RMG sector is not only for the economy but also for attaining the SDG for the country.

2.4 Drivers of Business Ethics

The critical drivers of business ethics that can play significant role in augmenting and maintaining the business sustainability of the RMG enterprises in Bangladesh will be discussed in a comprehensive manner below:

2.4.1 Ethical Code of Conduct

During the decade of 1960, the ethical concerns in corporate world has been developed along with the codes of ethics at first in United States and after few days Europe and Australia has also adopted this ethical code of conduct (Wood and Rimmer, 2003). Till 1990, among the companies which followed codes of ethics, most of them were the American multinationals companies and these practices were driven to improve them in the light of a sequence of scandals around 1970 to 1980 (Melé, Debeljuh and Arruda, 2006). Certainly, scenes of gross corporate misbehaviour in the twentieth century incited organisations to receive techniques to keep away from unethical corporate practices (Benatti 2014 & Messikomer and Cirka, 2010).

Brooks (1989), perceive that the enterprises are adopting corporate ethics due to some basic factors. These factors can be addressed as follows:

(a) emergency of certainty regarding the movements of the organisations, (b) more importance on standard of life (health & wellbeing, leisure, work environment, clean water and air, and so forth), (c) developing hope that companies and their administrators must not go unpenalised if unethical activities are found, (d) increment of specific vested parties such as: ethical investors, (e) addition in the quantity of scandals disclosed by the media, which add to expand the affectability of business people, and (f) bringing changes towards the goals of companies and keeping less focus on short-term profit.

To establish a transparent work environment and transparent performance, many firms set code of ethics to provide ethical actions for their employees (Sharbatoghlie, Mosleh and Shokatian, 2013). These codes of ethics work as a guideline for the enterprises towards the ethical behaviour (Melé, Debeljuh and Arruda, 2006 & Stohl, Stohl and Popova, 2009). Simultaneously, the criterion perpetrates the companies to build up its operations in consistence with the guidelines and goals delineated in the code that the firms generate as well as published (Schwartz, 2002).

Adams, Tashhchian, and Shore (2001) believe that codes of ethics influence an employee's attitude and way of movement. Implementing code of ethics in an organisation grows ethical awareness among the employees. Even the companies, which do not follow any kind of formal official papers on corporate ethics such as mission and vision, corporate values, and/or codes of ethics and conduct, although they are still conscious about different ethical issues. Those

companies create a ground by justifying themselves that those enterprises reinforce ethical behaviour in other ways and soon the firms will launch the formal ethical document (Melé, Debeljuh, and Arruda, 2006).

2.4.1.2 Purpose of Code of Ethics

Codes of ethics work as a company “constitution” (Nieweler, 2014); the codes are a category of self-guideline that regularly contain general standards to manage how to conduct in work premises; for example: the corporation is focused on giving safe & healthy working environment, the organisation does not permit child labour and the business attempts to keep the climate safe & secured.

With regards to HR section of the organisation, codes of ethics might be helpful in pulling specialised skilled staffs with specific qualities. In case of fashion industry, one of the utilisations that give huge corporate incentive to codes of ethics depends on their utilisation to depict messages about a specific brand to its customers and public. From structural perspective, codes of ethics speak to and improve a corporation’s way of operations and qualities. From a business perspective, the firms may set up specific office focusing on to CSR activities, for instance, or consistence or observing. Contingent upon how a code of ethics is executed, it might impact on the company’s operational expenses (Cerchia and Piccolo, 2019).

2.4.1.3 Codes of Ethics in the RMG Industry

For environmental protection, for reducing corruption and bribery, for fixing the inadequate labour standards issues, many fashion brands have implemented codes of ethics to cope up with various industry-wide issues (Cerchia and Piccolo, 2019). Some enterprises have implemented codes of ethics in supplier–buyer agreement to solve the code’s enforceability problem attached with its visibly “accessory” nature. By following this, a violation set up a breach of the core contract which is kept for procurement of goods as well as services, and these force suppliers to act appropriately & ethically due to the actual threat of termination for breach (Armani, 2017).

Since last decades, sweatshop practice by many corporations in the RMG sector has created a lot of entanglement and problems for Bangladesh. Sweatshop is accomplished by selecting child labours, proposing lower salaries, and giving poor working environment towards them

(Zwolinski, 2007). Nike was accused in China for performing sweatshop exercise (Dailymail, 2011). Indonesia also practice sweatshop for cheap labour (The Guardian, 2012). For improper monitoring and evaluating system, sweatshop practice is also a common concern in Bangladesh because of insufficiency in developing laws related to human rights (Sumon, 2019). Due to these unethical practices, major tragedies have taken place in Bangladesh, such as Rana Plaza in 2013 and Tazreen Fashions in 2012. Now a day, in Bangladesh, many garment factories are departing from production and manufacturing. Many companies are now incapable to recommence their Utility Declaration for not maintaining issues and compliances and without this, the garments factories cannot continue their operation as well as cannot perform foreign trades with other ethically conscious countries or customers (Rmgbd.net, 2019).

Most of the misfortune people from Rana Plaza tragedy were the only earning member of the family. 25% of the labourers who passed away, had kids who are presently stranded with no solid schemes for monetary and educational stability later. To maintain a strategic distance from these sorts of huge fiasco, there was an activity taken to sign with the Accord for Fire and Building Safety in Bangladesh which is a governmental attempt & also non-governmental associations, for example, BGMEA as well as 150 universal brands and retailers in May 2013 after the dangerous & miserable Savar Tragedy (Morse, 2021).

Cerchia and Piccolo (2019) perceive that from the legal perspective, code of ethics can be addressed as contract. It creates a binding and agreement between two levels of management and between two enterprises. Codes of ethics lean towards warn outsiders to stick to the purchaser's standards. This has two pragmatic impacts: firstly, it implies the purchaser accept a more serious hazard for the third-party conduct and, where codes are adequately explained, builds the circumstances that the purchaser will viably end the trade relationship if any unethical occurrence take place. In this way, by upholding a code of ethics that builds up rules of lead help the principles whereupon the code is based, corporations with more comprehensive codes are bound to add to gradually sustainable business. Secondly, it successfully brings about such an "exportation" of laws from economically developed nations into third world country.

An enterprise's code of ethics can work as a powerful tool for developing the company's brand image by developing consumer friendly ethical practices in the market. It is along these lines is important to recognise whether organisations who are genuinely practices ethically or firms who

are not. It can be declared that codes of ethics are a type of self-guideline that enclosed general standards as well as some principles for directing behaviour and that those codes are multifunctional, as they not just serve to speak to (and improve) a company's organisational cultures, yet additionally may make a corporation to embrace a particular hierarchical as well as structured administrative activities. Some basic issues related with employees' rights such as gender equality and discrimination issues, safety standards for worker, incentive and anti-corruption and counterfeiting issues and illegal business practices and lack of focus on climate & environmental protection related issues (Cerchia and Piccolo, 2019).

2.4.1.4 Code of Ethics impact on Business Ethics Practice

The extent to which corporations have embraced formal ethics programs can also be considered an imperative evidence of business ethics activity in a country and different sector of that country (Swartz and Weber, 2006). A major trouble with data on formal ethics plans is that usually only big firms are surveyed. Countries with a smaller economic base or smaller enterprises are often ignored. Though it can be distinguished that previous efforts have incorporated cross-size samples in the researchers' investigation of business ethics activity for instance (Sweeney and Siers, 1990 & Weber and Gillespie, 1998). In a study of over 6,000 Korean employees in 263 companies, high levels of internal ethical behaviour increased collective commitment, which also improved corporations' citizenship (Chun, Shin, Choi and Kim, 2013). These findings indicate that various factors can affect the application of ethical codes and influence of ethical practices.

A dispute could be identified that specific cultures may be unwilling to accept written codes as opposed to trusting on unwritten means of ethical control, the spread of codes around the world, comprising certain places for instance Hong Kong and Malaysia, seems to counter this statement (Snell, Chak, and Chu, 1999). Kapstein (2004) conceive those numerous studies have been performed on the extent of ethics programs (for instance codes of ethics) in different countries, including Australia (Batten, Hettihewa and Mellor, 1997), (KPMG Belgium, 2002) and India (KPMG India, 2002). In the Business Ethics National Index (BENI) measurement carried out by Schwartz and Weber (2006), it was found that the code of ethics plays the most important part in the business ethics practice of a country and their sectors.

2.4.1.5 Impact of Code of Ethics on Business Sustainability

For Bangladesh and its Ready-made Garments industry, code of ethics can be utilised as a “win–win” elucidation (Howells, Micklitz and Wilhelmsson, 2006). Planning, communicating as well as executing codes of ethics may move the flow of reputation of companies in a positive way. Practicing code of ethics can enhance the brand image of the company. Organisation’s website can represent that the company is ethically practiced firm towards the stakeholders. Furthermore, it empowers the administration meeting, the rising anxiety of customers plus consumers that apparel enterprises agree to ethical guidelines. Regarding the marketing terms, consumers may see them as a device to increase better information on corporation’s qualities and subsequently depend upon them (Becker, 2017). Relative practices could be operated, for example, as per the legal viewpoint, it will assist the organisations to circumvent legal claims containing legal charges and fines or endorses by government offices. The negative exposure can cause severe harm to the firm’s good image that is significantly more costly than the legal charges or fines (Singh and Prasad, 2017). Moreover, code of ethics can be hugely useful for human resource management of the society, for example eradicate child labour and gender discrimination as well as safety in work environment (Cerchia and Piccolo, 2019).

It is noticeable from the above different notions that inclusion of ethical code of conduct is one of the imperative factors of business ethics practice. To cover and demonstrate the relationship with economic sustainability, ethical code of conduct has been considered as one of the possible business ethics drivers influencing the business sustainability for the enterprises in the Bangladesh RMG sector.

2.4.2 Environmental Management System

For philanthropic business management as well as for the social aspects & society’s sustainability, ethical behaviour creates a solid ground. Animal welfare, also environmental protection causes should be included in the ethical behaviour of an organisation (Cavagnaro, 2009). Brennan and Lo (2016) conceive that an explanation of the field & defined environmental ethics as the studies of discipline in philosophy, which is related with the moral relationship of human beings as well

as moral & values of human beings towards the environment and its non-human contents. Environmental policy and environment management system should be set up by the firms by holding proper objectives and targets and firms should design a program which will apply those objectives. The program should be updated time to time, and it should be evaluated to measure the effectiveness of the program. To match the program with the firm's acts, the review should be conducted periodically for any rectification (Tibor and Feldman, 1996).

Many activities of industries and enterprises make damages to the environment. Netherwood (1996) believes that to reduce the damage on environment as well as their impact on humans and the environment, attention should be given to these activities of industries and organisations. The present business environment is very competitive throughout the world; moreover, negative management practices related with employee & corporate reputation, product stewardship as well as environmental management is creating risks towards society along with the environment and these are damaging shareholder value. For running the operations of a company or a country successfully, ecological considerations should be considered seriously. Hence, sustainable development is addressed as the major point of doing industrialisation and urbanisation. Tencati, Perrini and Pogutz (2004) explained that sustainable development works with growth of economic, protecting environment and maintaining society.

In the literature of supply chain management, researchers had explained about different types of factors that influence the activities of green supply chain; in the RMG sector in Bangladesh, these factors of supply chain such as: cost, pollution control, quality and resource consumption are also applied (Wu and Barnes, 2015). The human resources, financial resources and time are the major existing resources of a firm. Doing greening of a supply chain, a firm needs these resources. While doing greening, the firm gives a close look on keeping the cost low, fulfilling environmental performance measures, decreasing the consumption of natural resources, and keeping the quality of products standard. Study recommends, 'barriers and drivers' are created by the differences from the shareholders' as well as among different stakeholders: incorporating customers, staffs, suppliers, regulators, and governmental agencies on their feedbacks towards the green initiatives for the betterment of the climate (Tay, Rahman, Aziz and Sidek, 2015).

2.4.2.1 The Importance of Environmental Management System (EMS)

Environmental management system can be defined as the process of managing firms' accountability on its influences on the climate and atmosphere. In alternative word, environmental management system can be referred as the combination of procedures that assist the firms to decrease its negative influences towards the environmental and escalate its operational proficiency in a good way which will make the activities cost-effective & disciplined (Epa.gov, 2021).

Meanwhile, cleaner creation characterised as the constant utilisation of a coordinated preventive environmental technique to activities and items to decrease dangers to people and the earth (United Nation Environment Programme, 1996). The execution of an EMS is addressed as competitive advantage for different firms by making these firms strong in the global competition stage. Roy and Vezina (2001) additionally indicated that initiatives related to environmental causes can be utilised to augment firms' creative ability.

Environmental Management System (EMS) is known as an effective strategy for decreasing environmental effects of a company as well as for building its working proficiency. Environmental Management System (EMS) is helpful for firms for distinguishing, overseeing, screening, and controlling environmental issues in an all-encompassing way. It is a deliberate administration framework for recognising, controlling, and observing an office's movements, which have possible effects on natures. Gradually, intentional usage of EMS is expanding all through the world as industry and companies understand their ecological values as well as commercial values too (Timor and Fieldman, 1996).

The practices of environmental management and its drivers have been researched from different viewpoint; for example, market effects from consumers, opponents, stockholders, suppliers, in addition to impacts from governments, different institutions as well as associations or groups of industry (Delmas and Toffel, 2004 & Hoffman, 2001). Bansal and Roth, (2000); Buysse and Verbeke (2003) & Sharma and Henriques (2005) also added that corporate values, employee pressure and management goals are internal drivers along with the external drivers.

In the following table, a snapshot of internal and external barriers and drivers are showed that are hampering to apply well-organised environmental compliance in the RMG sector of Bangladesh:

Table 2:7 Internal factors hampering efficient Environmental Compliance.

Factors	Internal Drivers	Internal Barriers
People	<ul style="list-style-type: none"> • Strategic Management and Business Level management commitment. • Staffs' involvement. • Responsibility of individual "green leaders" 	<ul style="list-style-type: none"> • Dearth of Strategic Management commitment
Resource	<ul style="list-style-type: none"> • Bigger Corporations. • Knowledge of environmental matters. • Continuing investment in technology. • Capacities within purchasing and supply function. 	<ul style="list-style-type: none"> • Smaller Corporations. • Dearth of access to professional environmental knowledge/advisory services that are reasonable. • Insufficient information as well as technological systems.
Technology	<ul style="list-style-type: none"> • New 'green' technology can embrace in production processes. 	<ul style="list-style-type: none"> • Worries regarding the cost recovery after the massive investment in technology often leads to impediment.

Source: Selim (2018)

Table 2:8 External factors hampering efficient Environmental Compliance.

Factors	Internal Drivers	Internal Barriers
Legislative/regulatory	<ul style="list-style-type: none"> Compulsory clearances and renewals of licenses as per by the Governments rules and regulations that are reliant on environmental agreement performance 	<ul style="list-style-type: none"> Government rules that allow to achieve incentives to greening (such as on water pricing and non-eco-friendly subsidies
Supply chain pressures / apparel customers	<ul style="list-style-type: none"> Customer pressure to maintain effectual compliance on environment 	<ul style="list-style-type: none"> Inadequate supplier commitment on environmental matters
Suppliers (backward linkages)	<ul style="list-style-type: none"> Collaboration from suppliers on purchasing 	<ul style="list-style-type: none"> Insufficient explicit information from the supplier on their eco-footprint
Competitors/ peers	<ul style="list-style-type: none"> Association and information sharing on best practices 	<ul style="list-style-type: none"> Lack of affiliation

Source: Selim (2018)

Textile and apparel manufacturing industry is resource hungry and pollution intensive sector and in each stage of life cycle it is proved (see Figure 2.9 below). The Natural Resources Defence Council (NRDC) assessed that on an average, up to 300 tons of water is polluted by a single ton of finished fabric (NRDC,2012).

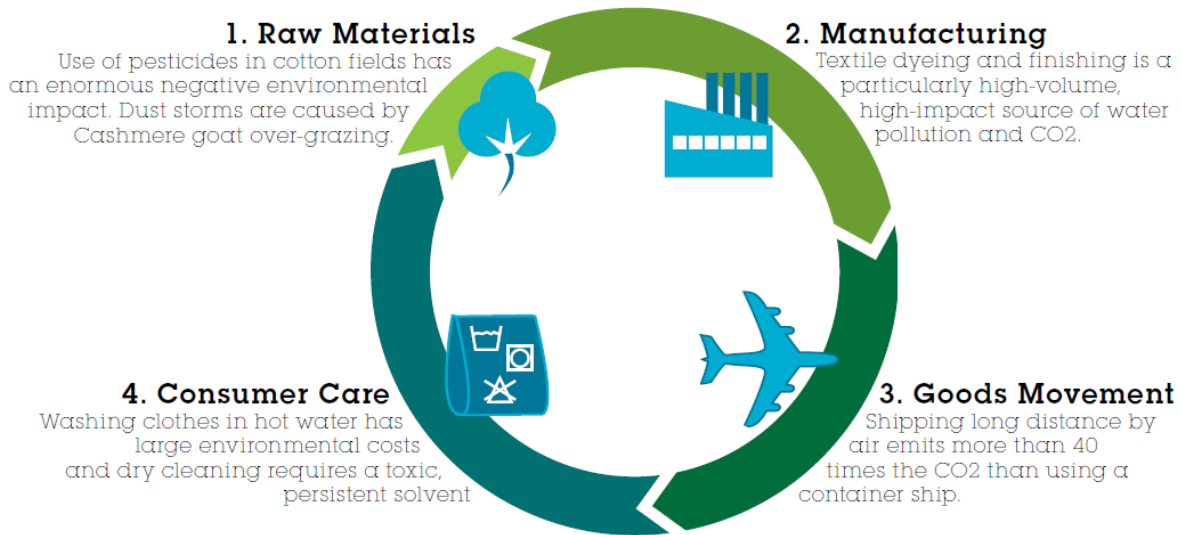


Figure 2:9 The 4 heaviest effects parts of the fashion and apparel sector

Source: Natural Resource Defense Council (2012)

Washing, Dyeing and Finishing (WDF) units are the main causes of creating Bangladesh's RMG pollution. Garment washing and dyeing (post-garmenting knit RMG and woven RMG processing WDF units); woven dyeing/printing-finishing (pre-garmenting textile operation for woven fabric processing); knit dyeing/printing-finishing (pre-garmenting textile operation for knit fabric processing); and yarn dyeing/washing (pre-garmenting textile operation for yarn processing) are the categories of WDF units World Bank (2012 cited in Selim, 2018). These procedures are run in the grounds of appropriate textile or RMG manufacturing department.

2.4.2.2 Water pollution

The washing, dyeing and for finishing, textiles mills need plenty of freshwater. The quantity of the required water is difficult to measure however the range may stand from under 100 to over 300 cubic meters / ton. The quantity also depends on the pattern and the process of the production. The proficiency levels of the production unit influence the quantity of water (Worldbank.org, 2018).

Institute of Water Modelling (IWM) carried out a study in 2007, which states that only in Dhaka, daily more than 1.3 million cubic meters of severely contaminated industrial wastewater go into the drainage as well as in river system. For human use as well as for livestock, most of the surface water is hazardous. Despite current regulatory orders, many industrial units did not pay heed to the instalment of compulsory Effluent Treatment Plants (ETPs). Dearth of regulatory capacity for inaccuracy is the main reason for this hazardous situation. As per the research study, it has been revealed that, around Dhaka city, most of the RMG industries do not run their effluent plants on a regular basis. To fulfil the government orders and to get orders from big buyers & buying firms, those factories have installed those plants. The corporations run those plants only when the buyers and governmental agencies come to do inspections (Selim, 2018).

This examination concerning the ecological contamination brought about by the export performing RMG manufacturing firms secured an area containing three towns (Kumkumari, Khagan and Basaet) situated close to the Turag River, around 35 km from Dhaka. These three towns alone have 30 exports performing RMG manufacturing firms of which practically all have effluent plants. These organisations are periodically exposed to assessments and pay fines for not utilising their emanating plants normally (Sarker, 2011). Regardless of this, contamination in these areas is proceeding to a mass number of poisonous fluids wash through the rural fields and enter the Turag stream each day. The water in the Turag contains just 0.4–0.5 mg/litre of oxygen and is dropping its typical volume of stream, and the neighbourhood townspeople are currently presented to a poisonous environment to live in (Selim, 2018).

2.4.2.3 Air Pollution

The textile sector needs energy to run its business and Bangladesh is facing acute shortage of gas supplies to those textile factories and it can be a serious threat to the future of RMG sector (Selim, 2018). Though research did not find the exact amount of air pollution produced by the RMG sector, nevertheless it is clear that RMG sector has a great contribution in making the worst air quality.

Table 2:9 Air Emissions in the RMG Industry of Bangladesh.

Process	Air Emissions
Dyeing & washing	VOCs; metals; salt; surfactants; toxics
Printing	Solvents, acetic acid from dyeing and curing oven emissions; combustion gases; particulate matter
Finishing	VOCs: contaminants in purchased chemicals; formaldehyde vapor; combustion gases; particulate matter
Heat setting	Volatilization of spin finish agents.

Source: ADSL (2009 cited in Selim, 2018)

For industrial licensing and monitoring of pollution, the Department of Environment (DOE), under the Ministry of Environment and Forests and Climate change (MOEF) is the main environmental regulation and enforcement agency. Some of the environmental laws in Bangladesh are:

- Environment Conservation Act 1995
- National Environment Management Action Plan (1995-2005)
- Environment Conservation Rules 1997 (Amended Feb and Aug 2002)
- National Industrial Policy 2005 Environment Court Act 2000 Environment Conservation Act (Amended 2000 and 2002)
- Environment Conservation Rules 1997 (Amended 2005)
- Environmental Conservation Rules 1997

- Renewable Energy Policy 2008 BEZA Act 2010
- Bangladesh Climate Change Trust Act 2010
- Balumahal & Soil Management Act 2010
- Environment Court Act 2010
- Environment Conservation Rules 1997 (Amended Feb 2010)
- Environment Conservation Act (Amended 2010)
- Environment Court Act 2010
- Environment Conservation Rules 1997 (Amended Feb 2010)
- Environment Conservation Act (Amended 2010)
- Bangladesh Electricity & Energy Research Council Act 2015
- Action Plan for Energy Conservation 2013
- Energy Efficiency & Conservation Master Plan 2014
- National Environment Policy 2013

Source: Selim (2018)

Environmental consistence to national guidelines has developed by a considerable amount since the beginning of the industry. The industry has developed the value-added chain in its activities. The DOE's implementation has improved too, however institutional shortcomings did not remove permanently. Besides, notwithstanding the DOE, the Dhaka City Corporation, local pourashavas (municipalities), the Dhaka Water Supply and Sewerage Authority, and Dhaka's Capital Development Authority have administrative oversight on the RMG segment's water demand as well as contamination. Despite an amazing administrative system, insufficient EMS for decreasing contamination managing, contamination from RMG or guaranteeing its consistence with national prerequisites has been addressed a tough responsibility. The Bangladesh RMG developed over the decades in an unplanned war and has no long run plans as well land zoning. Additionally, the Environmental Conservation Act 1995 affirms some cutting-edge thoughts to check industrial pollution; however, it does not have the necessary methodologies to execute these thoughts. It recommends punishments for breaks of its provisions; nevertheless, it does not give sufficient bearings to viably force the industries. The act's sole reliance on government offices for its administration is another burden that makes it insufficient (Rahim 2012b). These laws

depend on the order and control approach, however in a democratic structure, it does not uphold the developing division of law making.

Stone (1975) named this sort of legitimate methodology as 'problematic', contending that its demonstrations simply after an issue has happened, requires huge expenses and policing, does not hold the estimations of the public and values in addition on obligations rather than aspirations (Hess, 2009a & Stone, 1975). Notwithstanding, a portion of the bigger firms have elected to join up with cleaner creation programs and have made cost reserve funds, while some have battled. The higher the worth included section that a firm has a place with, the almost certain it is to have been Internal Standard Operation (ISO), or Leadership in Energy and Environmental Design (LEED) certified, recommending that the compromise is safer in view of guaranteed investment in supply chain.

Environmental Technology has become an integral part of the environment management system. Environmental technology is described as inventing, innovating and dispersing new sets of products and methods which some way or another are fundamentally more environmentally friendly than the processes that are in use at present (Green, McMeekin and Irwin, 1994). The inclusion of environmental technology can provide different environmental benefits to the enterprises.

2.4.2.4 Different Compliance Certification for effective Environment Management System (EMS) for Bangladesh RMG sector

2.4.2.4.1 Leadership in Energy and Environmental Design (LEED)

Leadership in Energy and Environmental Design (LEED) is identified as the world's most widely acknowledged and used green building certification system. It is a structure for recognising as well as applying assessable and practical along with the design, construction, operations, and maintenance solutions of green building.

LEED delivers a framework to RMG proprietors of new and current constructions as well as their engineering contractors for categorising green building rudiments and executing those essentials

through the design, construction, operations, and maintenance of green building. It addresses as a design guide as well as a verification system. The barrier of LEED is for not the same departments in an RMG set up to involve through their various sectors to provide on the LEED procedure. LEED success can be achieved by proper coordination and collaboration across a common understanding. According to the USGBC (2018), endorses action in 6 key areas, recognised as credit categories:

- Location and Transport
- Sustainable Sites
- Water Efficiency
- Energy and Atmosphere
- Materials and Resources
- Indoor Environmental Quality
- Innovation and Design Process

The top 9 out of 10 platinum certified LEED factories are in Bangladesh. This country has the highest number of LEED factories in the world. In Bangladesh, 171 RMG factories have completed from the USGBC; among them, 53 are platinum, 104 are gold and 10 silver and 4 certified. Moreover, as per BGMEA, there are more 550 factories who are on the process of getting LEED certification (Hossain, 2022).

Location and transport: This category affect decisions about the location of the building, with credits that entice for using non fossil fuel consuming modes of transport used by employees to reach to the factory site, close distance to imperative amenities such as (mosques, banks, schools, markets) and so on. For instance, an RMG company Plummy fashions Limited provides bicycle parking facilities that is secured to encourage the staffs to use of non-fossil fuel transport. Another example is the implementation of Carbon emission free commuting practice by Envoy Textiles through providing dormitory for the staffs' close to the factory building. Bicycle parking shed are minimal costing, however keeping in mind that dormitories can increase costs considerably. In

An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh.

2016, 13 RMG firms had taken soft loans and constructed worker dormitories to overcome the poor living conditions of the staffs' (Ovi, 2016).

Sustainable Sites

This type includes the territory around the structure, remunerating focuses for securing the regular natural surroundings, keeping open spaces, overseeing water, diminishing warmth island and light contamination. Task groups must do a site appraisal of the undertaking area (covering geography, hydrology, atmosphere, vegetation, soils, and so forth to get a pattern (Selim, 2018).

AR Jeans, who ranked as one of the world's top 10 list of LEED platinum factories, has installed an underground rainwater harvesting tank of 570 m³ as well as some percolation pits created across the project site to preserve rainwater. Another company, Genesis Washing Limited also set this similar tank and percolation pits. Tarasima Ltd has transformed its old ETP site into rainwater harvesting tank & it utilise the rainwater for cultivation, irrigation and in toilets. LEED certified factories retained and achieved by the SQ Group (one of the largest RMG groups) all have 100% recycling of rainwater (Selim, 2018).

Energy and Atmosphere:

This group addresses reduction of energy usage, design strategies concentrated towards energy-efficient and sources of renewable energy. Expanding energy efficiency is recognised as easy way to make the expense less and is among the most popular LEED interventions for Bangladeshi RMG. Solar panels are expensive. SQ Group has established energy efficient vapor absorption chillers spilt AC's, ventilation fans along with evaporative coolers, air compressor with VFD, energy efficient automatic and as well the industry is LEED platinum certified (Selim, 2018).

Buyer demands:

Buyers who are taking products from Bangladesh are concerned for environmental sustainability. Water, energy, and chemical sustainability to "closing the loop" through recycled fibres are the demand of these new buyers. Investments in compliance must be done by The RMG factories to accomplish sustainability. Focusing on sustainability target accomplishments, factories can attract better buyers as well as higher supplier groups. Longer-term contracts of work orders consisting

of higher value items is now possible for the upward transition however it depends on capacity of production of particular RMG suppliers (Selim, 2018).

Indoor Environmental Quality: The factories must consider proper international standard air quality ventilations for indoor facilities. The corporations must focus on the monitoring of outdoor air intake and incorporate special ventilation grates and windows. Controlling the temperature is imperative for the factories and including HVAC system can meet the international standards along with implementing thermal control at least in 50% of occupant areas. Day light must enhance and 75% in the day to day occupied areas need to have outdoor views. Factories must make provisions for indoor air quality ventilation as per international standards. The LEED enterprises in the Bangladesh RMG sector have installed evaporative coolers, fresh air fans as well as ceiling fans. Sky fans can be of reasonable price if the corporations would like to purchase it from abroad and exhaust fans to monitor intake of air according to the international standards. Some companies who have achieved these milestones in the Bangladesh RMG sector for instance Remi Holdings Ltd, AR Jeans Ltd, Plummy Fashions Ltd, Vintage Denim Studio Ltd, Tarasmia Ltd. and Green Textile Ltd, Unit 3 (Selim, 2018).

2.4.2.4.2 Cleaner Production: Partnership for Cleaner Textiles (PACT)

For resource efficient apparel making, Bangladesh is known as the home to the world's largest initiative. In the year of 2013, the International Finance Corporation (IFC) in partnership with the NGO Solidaridad, the Embassy of the Kingdom of the Netherlands, 13 leading buyers and two technology suppliers, textile factories, and the Bangladesh Garment Manufacturers and Exporters Association (BGMEA), has installed first time the water efficiency Partnership for Cleaner Textiles (PACT project). 15 PACT provided selected RMG corporations with advisory services to assist them switch to more sustainable manufacturing methods. Cleaner production (CP) methods were launched by first creating awareness about CP, and then corporations were provided insightful CP evaluations carried out by PACT technical experts. This has created a result of noticeable methods to minimise consumption of water, energy, chemicals and so on. Technical and business information on CP measures, B2B linkages through vendors are enjoyed by PACT partner factories (Selim, 2018).

2.4.2.4.3 ISO 14001 environment management certification

Only moderate enthusiasms among industrial facilities are meeting with The ISO 14001 environmental management certification. Thornton (2003) assumed that the ISO 14001 standard is often mentioned as the “green” standard since it designs the requirements needed for gaining the EMS.

The ISO 14001, standard for Environment Management System (EMS) is known as an internationally renowned standard for environmental management & was first issued in 1996. To cope with the immediate and long-term negative affects towards the environment, created by organisation’s products, services and processes. This is a useful systematic framework. Europe is credited to certify environmental management system followed by the ISO 14001 standard. In Bangladesh, only 2 factories in the RMG sector have acknowledged the ISO 14001 certifications. Again, another 2 factories are going to applying for it (Selim, 2018) The system is an indirect approach to help protect environmental matters. It needs to start with change of perception that pollution is a logical outcome of economic activity and then the realisation also needs to be developed that environment friendly action does not require huge expense. Therefore, environmental management actions need promotion (Boiral, Guillaumie, Saizarbitoria and Tene, 2017).

2.4.2.5 Environmental Database

RMG sector of Bangladesh is now used to acquiescence inspection of an international standard. Building safety audits have been completed on July 1, 2018. 3,780 factories have been inspected under this fact launched by tripartite body comprising International Labour Organisation, Ministry of Labour and Manpower and factory owners. Again, a Public Accessibility Database has been set which contains information of 3,743 export oriented RMG factories; another 58 database which has information on another 27,000 factories is ongoing (Selim, 2018).

In the Budget for 2018-19, the government has professed that any RMG factory which has green building certification shall have a tax rate of 12 percent (Ovi, 2018).

However, to save the local solar panel industry, the National Board of Revenue has also executed a 27 percent tax on the buying of solar panels from abroad in 2018 and it will influence RMG factories that have prearranged funds in green energy. Vandevivere, Bianchi and Verstraete (1998) & Melnyk, Sroufe and Calantone (2003) specified that execution of an environmental management system runs to cost lessening, quality upgrading, waste decrease due to proper new design, appropriate equipment assortment plus time savings.

2.4.2.6 Circular Fashion Partnership

For the development of textile recycling sector, in 2019, the circular fashion partnership was launched in Bangladesh. The partnership is a cross-sectoral project to capture and direct the post-production waste to put back into the production process of new fashion products. The partnership is created with Reverse Resources, BGMEA along with assistance from PG4. It facilitates circular commercial collaborations amongst the RMG manufacturers, recyclers textile and fashion enterprises working in Bangladesh. The successful implementation of this partnership can reduce the textile waste and enhance the use of recycled fibres disseminating value all over the fashion value cycle. Moreover, by hastening the fibre recycling market thus enabling Bangladesh to attain economic advantages (Reverseresources.net, 2021).

BGMEA created the RMG Sustainability Council (RSC), in 2019 to support the manufacturing process sustainability. One of the critical concerns of this council is to decrease the adverse impact of garment production on the environment. If the circular fashion partnership becomes successful, this can become a revolutionary project not only to assist this council's visions however can also make Bangladesh to become a leader in ethical fashion practices (Ishty and Tasneem, 2021).

2.4.2.7 Environment Management System impact on Business Ethics practice

Environmental ethics is a discipline in applied ethics that deals with the moral analysis of how corporations, shareholders, staffs, buyers behave on the environment. Environmental ethics has emerged as a new discipline that joins ethical values of the natural world (Vande Veer and Pierce, 1994 & Armstrong and Botzler, 1998). The activities of environmental policy, monitoring, auditing, or establishing a corporation's strategy must be carried out in an ethical climate that basically has the focus to create a corporate culture of high morality. However, both management

and staffs need guidance on how to manage with ethical matters. Several European corporations have established and executed some codes of ethics that should address environmental issues. One of the main motivations for businesses to implement environmental management strategies is to abide with the law. The benefits that can add value to organisations by adopting an ethical environmental management are sustainable development for a sustainable society, ensure an ethical balance between consumption and use of resources, reducing the cost by implementing an ethical and compliance management system (Dragos, 2013). In the BENI measurement conducted by Swartz and Weber (2006) the relationship between environmental management issues and business ethics practice have been established as a country's business ethics movement.

2.4.2.8 Impact of Environmental Management System on Business Sustainability

Environmental Management system synchronisation on the business performance can assist the business organisations to attain different benefits in the form of environmental efficiency and performance (Di Noia and Nicoletti, 2016). Moreover, EMS can curtail the various operational costs, which add value to a corporation through future advantages that enhance business sustainability (Herghiligiu, Robu, Pislaru, Vilcu, Asandului, Avasilcăi and Balan, 2019). In the context of the Ready-made Garments industry of Bangladesh, over the last three decades, this sector has grown rapidly and generating lot of employment opportunities for unemployed people. RMG sector is playing a dynamic role in reducing poverty by generating lot of employment opportunities. Since last decade, the economic growth has also been remaining steady. 60% of the garment's product is exported in Europe and 40% of its garment's product is exported in America. RMG sector is recently known as the backbone of the economy of the country, so it needs to have extraordinary initiatives for stability and sustainability in upcoming years. Environment friendly and cleaner production is demanded by foreign buyers. Environment friendly product manufacturing process practiced by factories promotes a sustainable way to the customers (Khan, 2016). To maintain and expand this growth, the enterprises can play a substantial part by efficient implementations of EMS.

The above existing notions have given evidence on the importance and applications of environmental management system. This prevailing literature has made EMS as possible drivers of business ethics influencing business sustainability in the Bangladesh RMG sector.

2.4.3 Corporate Social Responsibility

To uplift the corporate value and sustainable operations, both entrepreneurs and managers have started applying Corporate Social Responsibility (CSR) in their organisation as an imperative principle. United Nation (UN) Global Compact and Organisation for Economic Co-operation Development (OECD) Guidelines help Multinational Enterprises and give them directions to implement CSR effectively by following all its fundamental concepts to boost up their business and operational practices towards approach to CSR (Wang, Huang, Gao, Ansett and Xu, 2015). Yet, 90 percent of the Fortune 500 companies has accepted and applied CSR along with their business operations (Amao, 2011). Most of the globally used CSR related studies have been done in the developed countries such as Western Europe, the USA, and Australia; nevertheless, a limited amount of information has been found on CSR activities of developing nations such as Bangladesh (Rahman, Hossain and Hasan, 2016). Production and distribution of assets is done systematically by the help of CSR for the improvements of the organisations. CSR is the merged activities of ethical systems and sustainable management (Smith, 2011). After 50 years of independence, Bangladesh has become significantly developed in industrialisation (Khatun, 2021). Multinational enterprises have already accepted and started following developed countries' human resource management strategies. Cost advantage, low wage factor are the common features of The RMG sector of Bangladesh. Different issues are bothering the RMG industry of Bangladesh and most of them arises from the ethical business practices and CSR.

2.4.3.1 Defining CSR

Corporate Social Responsibility consist of all types of social actions of a company which includes Human Development, human rights issues and environmental protection (Killian, 2012). Bowen (1953) defined CSR is the “responsibility of businessmen to follow those policies, to build those decisions, or to pursue those lines of action which are needed to create values of our society” (p.

6). Friedman (1970) has presented an outstanding definition on Corporate Social Responsibility. According to this theorist, CSR can be called those activities when a company or its managers performing responsibilities accurately for delivering employment, reducing discrimination, avoiding pollution from the environment. Corporation's capability to alter problems in the community into economical reimbursement and prospects is known as Corporate Social Responsibility. CSR works for transferring those troubles into production of business, knowledge, jobs, and prosperity (Drucker, 1984). The business strategy of a company is related with CSR. The managers of different multinational, multi-divisional companies are showing an increasing interest in the consequences of CSR (McWilliams, Siegel and Wright, 2006). Philanthropic corporate social responsibilities supply a chance for business to set up an ethical and moral intonation in the workplace (Gan, 2006 & Madrigal and Boush, 2008). It can also be described from the perspective of religion. As per Kraisornsuthasinee (2012) "CSR can be defined as a concept where profitability from business comes from some expense of others. Such a causal relationship could be stranded on the relativistic view of dependent origination and the law of conditionality".

2.4.3.2 CSR and Business Ethics practice

Ethical and responsible business practices of an organisation are related with CSR. However, the concept has achieved added traction in the wake of the globalised environment of today's economical surroundings (Jamali and Mirshak, 2007). The principle of CSR is that businesses are bound to complete their responsibilities towards the stakeholders rather than its shareholders. A company's Corporate Social Responsibility should be settled with its governance structure and strategy instead of being a add on policy. Based on data collected in 2010 and early 2011, Goel, Sanghvi and Dahiya (2013) cites the global accounting and consulting firm major Grant Thornton's report and mentioned that CSR activities is increasing day by day around the world because now a day business thinks that the corporation should not work only commercially, rather the business should give focus on increasing employee value, attracting staff and cutting costs. The thoughts of using Business Ethics in the form of CSR in business has become so invasive that in a written paper by staff of the International Petroleum Industry Environmental Conservation Association (IPIECA), the author confirm the requirement for a "good human rights

policy and practice”, even in one of the anti-environmental divisions for instance the fossil fuel industry (Owen and Sykes, 2009).

2.4.3.3 Stakeholder Theory

Normative stakeholder theory projected that CSR can be addressed as the subset of business ethics (Freeman, 1984). Freeman (2004) stated that Stakeholder theory starts with the postulation that values are unavoidably as well as unambiguously a part of conducting business.

THE STAKEHOLDER’S THEORY APPROACH (ST)

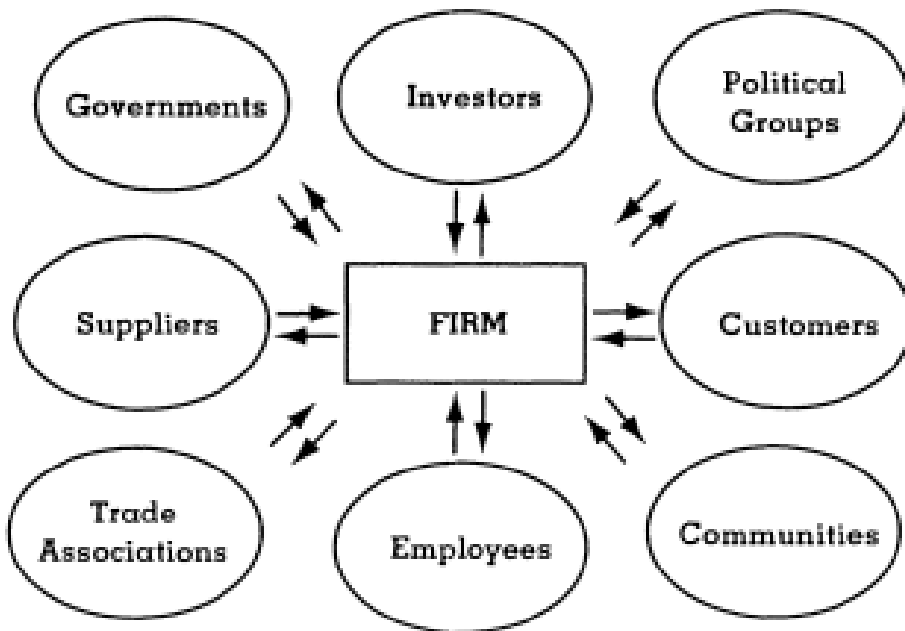


Figure 2:10 The Stakeholder Model

Source: Freeman and Dmytriyeu (2017)

The stakeholder approach can be used as business strategy which is a combined effort of ethics and management (Freeman and Dmytriyeu, 2017). The stakeholder approach is just as same as the 3C-SR model which tries to involve the organisation itself into the CSR process. (Figure 2.10) displays the stakeholder framework, and this highlights some of the stakeholders of a corporation. Business should not only make value for its proprietors nevertheless it should also create values for its stakeholders which is the major argument of the stakeholder approach. Freeman (1984)

stated that, business should make all their stakeholders satisfied, stakeholders are core people of a company without whom business cannot survive. Major concentration will be given on communities and customers in this theory because according to the writer, without them, business does not hold any relevance in addition to which organisations should always try to indulge (Carroll, Post, Lipartito and Werhane, 2012). Contributing to the society with available resources is a good CSR and these can be utilised to please stakeholders; the communities, political groups and customers can be the stakeholders here. As per the research of Freeman and Reed (1983), stakeholders are defined in the stakeholders' theory and 'wide sense' & 'narrow sense' two types of stakeholders in business. Stakeholders who are directly affected by the results of the organisational performance is called wide sense stakeholders and stakeholders who are related with organisations survival depends on are called the narrow sense stakeholders. This theory is normative in nature and consists of descriptive and instrumental dimensions (Donaldson and Preston, 1995). MNCs like Walmart is related with the stakeholder theory by implementing in its strategic plan and received a positive output (Philips, Freeman and Wick, 2007).

The stakeholder theory brings benefits for companies because it focuses on business and operations (Brown and Froster, 2013). All the stakeholders are important for the organisation similarly and the cancellation of any of the stakeholders is not recommended in this theory. Carroll's Pyramid can be taken as in the similar group of stakeholder theory because both Carroll's Pyramid and stakeholder theory give importance for companies in creating value for the society along with making profits. In the stakeholder theory, both communities and customers are addressed as stakeholder and are equally important as shareholders (Freeman, Harrison, Wicks, Parmar and De Colle, 2010). The stakeholder theory gives importance on constructing affiliations among all the stakeholders for instance customers, community, owners and employees, and this bonding can bring more profit for the organisation. CSR activities is being supported by stakeholder theory by using the campaign of all types of solid social wealth for every stakeholder. The connection in between CSR and stakeholder theory has been portrayed below in (Figure 2.11). The figure shows that there is a strong connection among organisations, communities as well as surrounding society (Freeman and Dmytriiev, 2017).

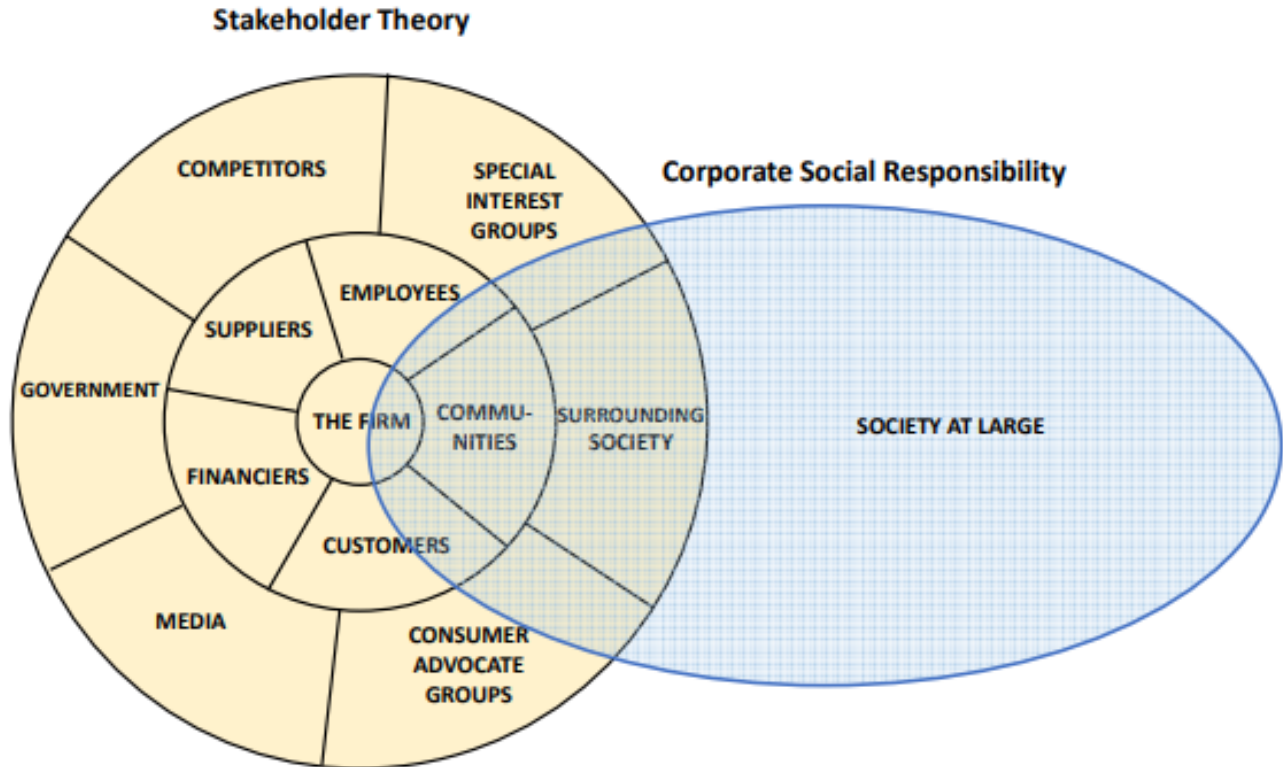


Figure 2:11 Relationship between Stakeholder theory & CSR

Source: Freeman and Dmytriiev (2017)

Though the Stakeholder theory is a good theory for organisations however it has some limitations and inconsistencies, and these are highlighted from time to time. Ferrell and Ferrell (2008) argued that though generating value for all the stakeholders because everyone does not hold the same power, but some companies can use the power in negative aspects by generating values for the company only and not paying importance to the wellbeing of the society. Additionally, Baker (2010) argued that companies find it impossible to accomplish its goals and operations and producing extra value for all the stakeholders holding numerous necessities at the same time. Though the stakeholder theory always tries to portray that it works for creating values for every stakeholder nevertheless it focuses its main objectives into delivering benefits for the companies and CSR theory does not support this. The stakeholder theory holds many distortions, which is making the potentiality of this theory weaker. Philips, Freeman, and Wicks (2007) argues and stated that it is not possible for managers to ignore cash flows of the company along with making the shareholders gratify always and this shows that the theory is ignoring the agency factor.

The following (Figure 2.12) shows the factors which are not considered in stakeholder theory by a study carried out by Philips, Reeman, and Wicks (2007)

<i>Critical distortions</i>	<i>Friendly misinterpretations</i>
Stakeholder theory is an excuse for managerial opportunism (Jensen 2000; Marcoux 2000; Sternberg 2000)	Stakeholder theory requires changes to current law (Hendry 2001a, 2001b; Van Buren 2001)
Stakeholder theory cannot provide a sufficiently specific objective function for the corporation (Jensen 2000)	Stakeholder theory is socialism and refers to the entire-economy (Barnett 1997; Hutton 1995; Rustin 1997)
Stakeholder theory is primarily concerned with distribution of financial outputs (Marcoux 2000)	Stakeholder theory is a comprehensive moral doctrine (Orts and Strudler 2002)
All stakeholders must be treated equally (Gioia 1999; Marcoux 2000; Sternberg 2000)	Stakeholder theory applies only to corporations (Donaldson and Preston 1995)

Figure 2:12 What the Stakeholder Theory is not

Source: Philips, Freeman and Wicks (2007)

In this study, the stakeholder theory plays a pivotal part because this theory is related with the concept of CSR. In the RMG sector of Bangladesh, enterprises can follow the stakeholder theory for the purpose of creating good relationship with various imperative stakeholders such as employees, owners, society, customers, suppliers and government officials. These practices will provide benefits in accomplishing corporate goals along with generating a better brand simultaneously. The stakeholder theory promotes perspective of measuring everyone in the same level and the enterprises, those follow these aspects are creating a positive brand image in the eyes of the customers. From this theory, positive customer behaviour can be enhanced towards the RMG enterprises in Bangladesh. The stakeholder theory has a contribution in supplying more loyal customers to the enterprises and helps in increasing the sales.

2.4.3.4 CSR activities

The rising consumer mindfulness with respect to the social climate brings about giving more importance towards performing CSR practices (Bhattacharya and Sen, 2004). These exercises must bring about improving the social government assistance as well as expanding the incomes or diminishing the business costs also (Barnett, 2007). Notwithstanding, the purchasers are critical about the reasons behind the introduction of CSR developments. In customers' eyes, the accentuation should be on enhancing the social government assistance and not obviously on

amplifying benefits only (Yoon, Zeynep and Norbert, 2006). Moreover, the pressure from broader society to become socially and environmentally responsible is also making the corporations to implement the CSR activities (Nair and Wahh, 2017).

Bhattacharya and Sen (2004) identified six different areas of CSR activities. They are community support, diversity, employee support, environment, non-U.S. operations and product.



Figure 2:13 Six Domains of CSR

Source: Bhattacharya and Sen (2004).

The customer perceptions regarding CSR activities conducted by companies and how these builds trust towards the firm were looked at by Swaen and Chumpitaz (2008). They came up with four kinds of activities concerning CSR.

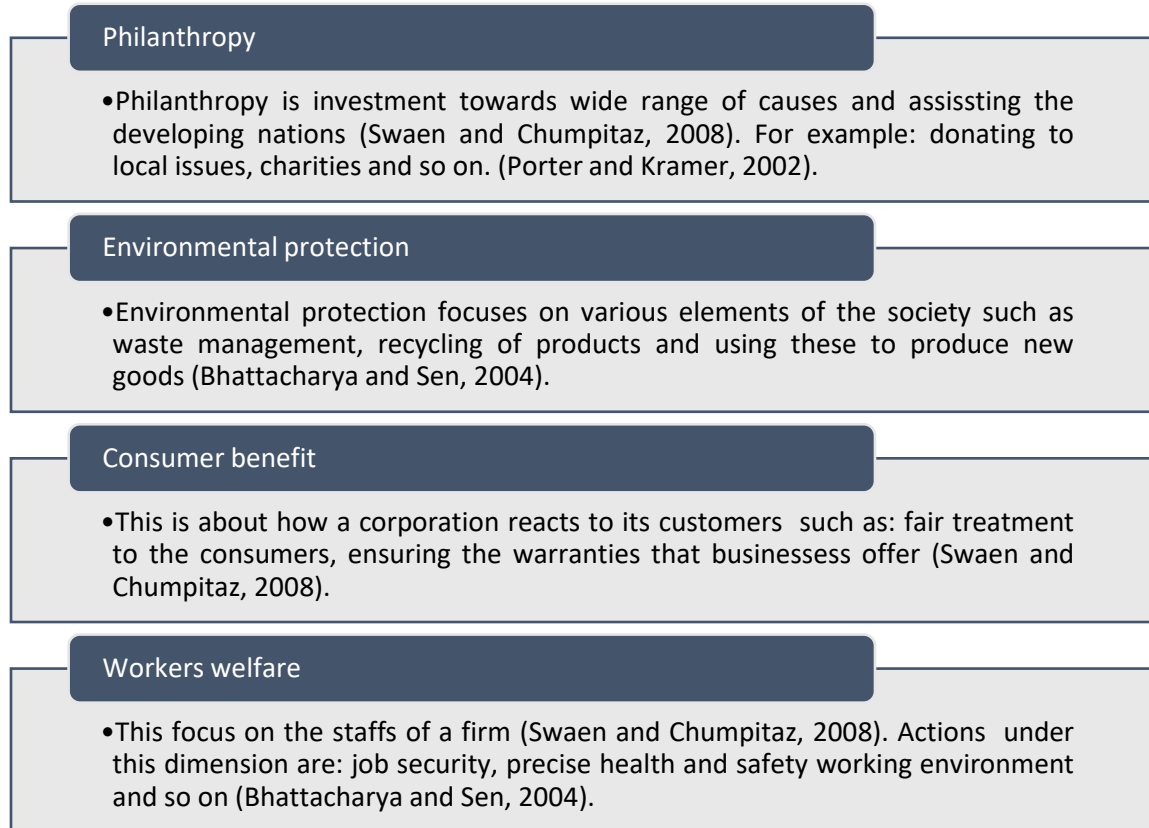


Figure 2:14 Four Activities of CSR

Source: Swaen and Chumpitaz (2008); Porter and Kramer (2002) & Bhattacharya and Sen (2004)

2.4.3.5 The Carroll Model

The CSR pyramid of Carroll is known as an influential model. It has gathered huge popularity in society and among the business scholars. Carroll (1991) has separated CSR into 4 sections, and they are ethical (expected), legal (essential), discretionary (philanthropy), and economic (mandatory).



Figure 2:15 The Carroll Model

Source: Carroll (1991)

The practice of a pyramid to exemplify the speculative idea of CSR is intended to portray that the total Corporate Social Responsibility of an enterprise comprises different modules collected to form a complete one. The different duties are classified hierarchically by the approach (Ulrich and Lake, 1991).

The different responsibilities of CSR are given below:

Economic Responsibilities- Benefits are compulsory to both prize proprietors/speculators and for development of business during benefits being put once again into the firm. While thinking about its monetary accountabilities, organisations recruit a few business originations that are engaged towards monetary proficiency – thoughtfulness regarding deals, ventures, cost-viability, methodologies, advertising, measures and a large group of ideas focused on upgrading the drawn-out financial fulfilment of the company (Scott, 2007). The economic responsibilities go well with the Bangladesh RMG industry for instance, a separate designated special RMG zone in Bangladesh are also coming into play soon. This place will become an industrial park only for the RMG enterprises which will assist to monitor the compliance and other operational issues so that the enterprises can produce the goods with safety and efficiently (Lomborg, 2016).

Legal responsibilities- Organisations are required and predicted to maintain guidelines and laws as a state of working. It is anything but an occurrence that consistence experts possess a critical and elevated level situation in charts of businesses (Kraus and Brtitzelmaier, 2012). This responsibility can be applied in the context of Bangladesh RMG sector as the enterprises are thriving to maximise their profits by investing on compliance which can reduce the probabilities of accidents can reduce employee turnover and absenteeism. These strategies will make the existing and new customers more attractive and will eventually enhance the export of the enterprises (Lomborg,2016).

Ethical Responsibilities- The standardised desire for greatest social orders grasp those laws are vital however insufficient. Notwithstanding, what is required by rules and laws, society organisations to capacity and do their undertakings in an ethical manner. Enchanting on moral accountabilities indicates that companies will comprehend those standards, exercises, practices, and guidelines that despite are not arranged into law, nevertheless are expected (Pérez and Rodríguez Del Bosque, 2012). The employer's integrity towards the work environment in the RMG sector of Bangladesh have enhanced over the last couple of years. The enterprises have become more conscious and ethical regarding the firm's operations such as Bangladesh have got the highest number of LEED green certified garment factories and reinforced its position as the global leader in the green apparel factories (Daily-sun.com, 2022).

Philanthropic Responsibilities- Business philanthropy is made of all methods of business philanthropies. It may not in a real sense be an obligation, however it is commonly expected by organisations as of now and is a bit of day-by-day open desires (Hult and Ketchen, 2001). A lot of enterprises in the RMG sector are investing in various social causes such as enhancing women empowerment in the country; avoiding child labour force; population control by providing the opportunity for the women to work which is making a positive influence on the family planning and population control of Bangladesh and last however not least involving in various social welfare programs for instance employees' health check-up activities, non-formal education program and earn and learn programs to create skilful employees (Diba, 2022).

The message of the model is straightforward and remains sensible by thinking about the financial factor (Kraus and Brtitzelmaier, 2012). It is regularly utilised as a serious method in emerging countries (Pérez and Rodríguez Del Bosque, 2012). Incorporation of CSR in policy can make the

organisation competitive (Tewari and Pathak, 2014). CSR Activities positively affect worker citizenship conduct (Choi, Myung, and Kim, 2018).

Nonetheless, numerous earlier scientists and authors have scrutinised the idea of CSR due to its absence of expressiveness and explicit rule arrangement (Devinney, 2009), remarking that it differs from associations to associations and can be controlled. This allegory was additionally upheld by (CAI, Jo, and Pan, 2011; Du, Bhattacharya, and Sen, 2010 & Minor and Morgan, 2011). Carroll's CSR pyramid gives importance on the profit which is another criticism (Doane, 2005, p. 25). Costs is overlooked here as the higher position is measured by profit in the pyramid (McWilliams and Siegel, 2001). The different panels in the domains does not completely seize the non-mutually exclusive characteristics of the layers, nor does it signify two of the thoughtful points amongst them- the pressure among the ethical and economic as well as the philanthropic and economic layers (Carroll, 1993).

Though the Carroll's pyramid has some criticisms however the model plays fundamental role in the RMG sector in Bangladesh because it focuses on various key issues and by following these issues, the enterprises in this sector as seen earlier can improve their brand image, enhance economic responsibilities; augment financial benefits; create trust in the customers' mind and can achieve business sustainability.

2.4.3.6 The Advantages of CSR practices for RMG Enterprises

For continuing long haul each organisation should rehearse CSR. Given that these practices manage individuals, planet, and benefit. Discoveries from logical examination are getting progressively clear with respect to how CSR is critical for the long-term sustainability of a corporation. Firms that indiscriminately and barely seek after the benefit thought process, without worry for the wide range of Stakeholders that are pertinent to the long-term, are progressively appeared to need supportability. Be that as it may, it is not just essential to understand the significance of these gatherings. Firms should likewise have the option to "come to an obvious conclusion" and see how different Stakeholders, and the fulfilment of their requirements, speak to interrelated difficulties. As an example, it can be said that the strategic management of human resources is connected to customer gratification, and it is vital for businesses for understanding and dealing with this association (Crowther and Aras, 2008).

2.4.3.7 The impact of CSR on Business Sustainability in the RMG Industry of Bangladesh

In Bangladesh, working circumstances in the RMG sector remain below standard and still far away from ILO standards. Not practicing business ethics and CSR activities are two faults of companies in the RMG sector of Bangladesh (Rahman, Hossain and Hasan, 2016). Labour standards and rights are not met in the RMG factories in Bangladesh. The poor practices in the RMG sector of Bangladesh are irregular payment, sudden termination, wage discrimination, the absence of trade unions, informal recruitment, excessive work, and abusing child labour. Additionally, due to the unhygienic environment and safety issues, various kinds of diseases are present in workers and workplace accident such as fires, and panic stampedes take away many workers' life. In the RMG factories in Bangladesh, highly informal recruitment policies are applied in comparison with the western standards and no written formal contracts and appointment letters are placed during selection. They are consequently helpless against losing their positions whenever. Be that as it may, dread of losing their positions and absence of elective openings for work force labourers to proceed in unsuitable business (Bansari, 2010). Discoveries from logical exploration are getting progressively clear concerning how CSR is vital for the long-term sustainability of a company. Firms that indiscriminately and barely seek after the benefit intention, without worry for the wide range of Stakeholders that are applicable to the long-term, are progressively shown to deficiency of sustainability (Afrah and Rani, 2017). CSR practices should be drawn closer from critical point of view from top level management instead of business level (Dutta and Singh, 2013).

Bangladeshi enterprises are criticised globally for not practicing ethics and CSR in the RMG sector. CSR and compliance are considered as extra expense in many firms in the RMG industry because to them the cost advantage opportunity can be lost in this sector. Likewise, different firms additionally note that worldwide purchasers request extreme deal and, in this manner, added cost of CSR may outperform the advantage of cheap work, consequently, disposing of a vital attribute of the national competitive benefit of the sector. (Rahman, Hossain, and Hasan, 2016). Corporate social duty has arisen as a significant issue in the Bangladesh RMG area. Despite the extra costs these consistence requests put on the area, there are sound financial reasons why the enterprises in the clothing industry of Bangladesh should actualise CSR. If RMG Industry neglects to actualise CSR, it might lose its worldwide business market. Absence of enough rehearsing CSR

could ruin Bangladesh's intensity as a provider of ready-made apparel. This could have desperate outcomes: the ending of most of the garment clothing industry with staffs' losing their positions; and the decrease of monetary development. Firms seeking after delayed CSR exercises are viewed as smarter, since this builds up a picture of consideration and is accordingly effectual, while short-term, high paced CSR crusades are frequently considered as unscrupulous. There is positive correlation between CSR endeavours and consumer behaviour. Understanding that CSR activities have a straight influence on the firm's image, distinguishing it in the industry, and leads to value formation in the observation of customer (Demmerling, 2014). Furthermore, a firm can make added value for the stakeholders by considering sensible economic, social, and environmental comportment in the corporations' strategies (Nair and Wahh, 2017).

The major contributions of stakeholder theory and Carroll's model along with some other key concepts have made the researcher to consider corporate social responsibility as one of the key drivers of business ethics influencing business sustainability in the RMG sector of Bangladesh.

2.4.4 Ethical Leadership

2.4.4.1 Leadership Styles and Business ethics

As per the literature, various leadership styles plus ethical leadership have robust connection with ethics, ethical climates, as well as ethical outcomes. The authors showed enormous interest on ethical leadership and thus been researched deeply. Due to recent high-profile scandals, the amplified concentration and delicate attention over ethical leadership development has become a matter of argument (Brown, Treviño and Harrison, 2005 & Hartog, 2015). Ethical leadership can be defined as a set of normative behaviours that leaders demonstrate through their personal connections and social connection along with promoting such behaviour to the followers using two-way communication, support, and decision-making (Brown, Treviño and Harrison, 2005). In ethical leadership, some of the researchers were not capable to unite leadership style to understand ethical conclusion (Cohen, 2013 & Fok, Payne, and Corey, 2016). Some researchers have connected leadership characteristics to ethical climates and ethical outcomes without measuring leadership styles (Cohen, 2013; Effelsberg, Solga and Gurt, 2014 & Kuntz, Kuntz, Elenkov, and Nabirukhina, 2013). The traditional perceptions of different organisational practices and dealings

that have ethical issues are referred as Ethical climate. Ethical climate is the contents of work climate that decide what constitutes ethical behaviour at workplace (Victor and Cullen, 1988, p. 101-125).

Organisational outcomes have strong connections with authentic leadership, transformational, paternalistic, and charismatic leadership. In Chinese and Taiwanese companies, a study has conducted among 956 employees over the leaders acting with opinion as part of an ethical climate was a mediator in the relationship between paternalistic leadership, including compassion as well as morality in leadership, and overall team recognition (Cheng and Wang, 2014). In a Taiwanese automotive business, perceiving higher charismatic leadership characteristics has increased employees' level of organisational identification (Yang, 2014). Similarly, charismatic leadership arbitrated the connection between manager behavioural integrity as well as employee organisational identification (Yang, Tsai, and Liao, 2014). Tonkin (2013) conducted a study with 141 employees in 100 top United States Technology companies and pointed out that self-awareness with transparency forecast altruism over transformational leadership but in the meanwhile, ethics and moral behaviour showed the opposite effect. Leaders those demonstrate authentic, transformational, paternalistic, and charismatic leadership behaviours are capable to manipulate the organisations' ethical climates. Benevolent, transformational, and transactional leadership has the elements which show strong connections with ethics.

Table 2:10 Similarities with and differences among ethical, authentic, spiritual and transformation leadership.

Similarities with and differences between ethical, spiritual, authentic and transformational theories of leadership

	Similarities with ethical leadership	Differences from ethical leadership
Authentic leadership	Key similarities: – Concern for others (Altruism) – Ethical decision-making – Integrity – Role modeling	Key differences: – Ethical leaders emphasize moral management (more transactional) and “other” awareness – Authentic leaders emphasize authenticity and self-awareness
Spiritual leadership	Key similarities: – Concern for others (Altruism) – Integrity – Role modeling	Key differences: – Ethical leaders emphasize moral management – Spiritual leaders emphasize visioning, hope/faith; work as vocation
Transformational leadership	Key similarities: – Concern for others (Altruism) – Ethical decision-making – Integrity – Role modeling	Key differences: – Ethical leaders emphasize ethical standards, and moral management (more transactional) – Transformational leaders emphasize vision, values, and intellectual stimulation

Source: Brown and Treviño (2006).

2.4.4.2 Situational Impacts on Ethical Leadership

Research has demonstrated that ethical climate measurements can emphatically impact directors' ethical dynamic expectations (Flannery and May, 2000). The greatness of outcomes is especially significant for ethical leadership since ethical leaders consider the results that their potential activities will have on others. At the point when the potential for incredible damage exists, observers will focus on the leader to perceive how the individual in question handles the circumstance. When leaders face circumstances that can possibly cause extraordinary damage and handle them in an ethically fitting way (as decided by devotees), at that point the leader is going to be viewed as an ethical leader (Brown and Trevino, 2006).

2.4.4.3 Individual and Behavioural Influences of Ethical Leadership

Ethical leadership has a strong influence in organisations via leader orientations to ethics, ethical decision-making, and individual behaviours in the workplace. Using qualitative studies of organisational leaders, Eisenbeiss (2012) has acknowledged four orientations of ethical

leadership. Humane, justice, responsibility and sustainability, and moderation. One of the key orientations is moderation and that is why future research should be focused on a contingency orientation. As per the research of Brown, Treviño and Harrison (2005), the measurement instrument of ethical leadership is different and arose out of the perception that leaders calculated success by its means and not solely the outcome. Moreover, in measurement, fair in decision-making, trustworthy, and acted with employee best interest in mind were given priority. Kalshoven, Den Hartog, and De Hoogh (2011) established an ethical leadership in organisations instrument stating that ethical leaders are related to the orientations of people, fairness, sustainability, and integrity, along with remaining open minded in sharing power and delivering perfect guidance for ethical issues. In corporations, in the higher level of authority, ethical leadership of middle and upper management had an optimistic connection with the employees of lower level and their perceptions of ethical climate (Demirtas and Akdogan, 2015).

2.4.4.4 Organisational Performance Outcomes of Ethical Leadership

As per the literature, ethical leadership has robust connection with organisational citizenship, turnover intention, job satisfaction, organisational commitment, along with stress management (Çelik, Dedeoğlu, and İnanir, 2015; Demirtas and Akdogan, 2015; Shin, Sung, Choi, and Kim, 2015; Walumbwa, Wang, Wang, Schaubroeck and Avolio, 2010 & Yang, 2014). In a Chinese pharmaceutical company, a study was revealed by the supervisors and their reports showed that ethical leadership had a strong positive impact on the employee performance. Concurrently, leader- member exchange, self-efficacy as well as identification with the organisations were enablers of the ethical leadership and relationship with the supervisory-rated performance (Walumbwa et al., 2010). Relational identification worked as mediator among ethical leadership and follower voice behaviour. Organisational identification was performed as a mediator in the middle of ethical leadership and follower voice behaviour, that is, follower enthusiasm to speak up for the company's betterment. Identification with followers 'relationship with the leader and followers' identification with organisation are served as mediators between ethical leadership and job performance (Zhu, Treviño, Chao and Wang, 2015). As per the literature of performance and ethical leadership, ethical leadership can be addressed as a channel in the middle of multiple factors and eventually performance and organisational behaviour outcomes. It can be declared that, if supervisors perform ethical leadership, then it will improve the employee performance.

2.4.4.5 Leadership and Environmental Sustainability

Leadership styles relate to ethics and social responsibility as well as contain spiritual and servant leadership. In the context of ethics and CSR, servant leadership is rated as a misconstrued concept. According to a servant leader, profit and thus benefit for employees and stakeholders, can be recognised as a hallmark of that leadership style. The focus on stakeholder need may override any focus on societal need (Lynch and Friedman, 2013). The authors also added the components of spiritual leadership with the servant leadership and stated that a leader who have spiritual values contains more preferences to issues related with society and environment. Leaders containing spiritual leadership, assist to form a spiritual working environment and these activities may inspire staffs to perform in pro-environmental ways; pro-environmental ways referred to have apprehension for the environment and society as well as taking accountability for those impacts (Afsar, Badir and Kiani, 2016). Jaramillo, Bande, and Varela (2015) studied over salespeople and stated that both the practice of servant leadership behaviours along with subordinate perceptions of these behaviours backed ethical behaviour and an ethical work climate.

Metcalf and Benn (2013) combined leadership theories as a part of the continuity of the analysis of leadership and sustainability and stated that it is related to sustainability with a focus on complex adaptive systems. The nature of complex systems is dynamic and leadership with sustainable features would require qualities from different platform such as emergent, situational, behavioural, ethical, and transformational leadership (Metcalf and Benn, 2013). Transformational leadership and sustainability have a connection and thus a projected model of sustainable leadership encompassed transformational characteristics, these are: leading from consciousness, continuity, creativity, context, and collectively (Tideman, Arts and Zandee, 2013).

2.4.4.6 Ethical Leadership Influences on Enterprise Financial Performance

With the viewpoint of environmental sustainability, the literature review on ethics, ethical leadership, and financial performance starts with the rational plus subsequent influences of unethical behaviour on enterprises performance. Overconfident behaviours showed by executives were more likely to be implicated in financial reports manipulation. Even though the tolerance for risk in financial reporting is related to executive's age, length of service and education. Though one executive having concerted power seemed generating reporting with lower quality

(Plöckinger, Aschauer, Hiebl and Rohatschek, 2016). In the literature, there is no direct links has been showed amongst ethical leadership and financial performance and ethics is considered as a variable in financial reporting. Chief Financial Officers (CFOs) containing poor level of earnings, management ethics can be compared to report larger discretionary disbursement accruals when an individual financial incentive clashed with an organisational incentive. In fact, the conflict in incentives was addressed as a moderator between the CFOs' tendency to be a morally detached as well as resolutions concerning unrestricted accruals (Beaudoin, Cianci and Tsakumis, 2015).

2.4.4.7 Importance of Ethical Leadership in the RMG sector of Bangladesh

Schultz and Gatche (2016) conceive that loyalty-based job commitment, established on the sense of duty and pride, and contrary to sole financial incentives were stimulated by normative work climate. Productivity, attendance, commitment, and higher employee retention are increased by these practices. Current influence of supervisory ethical leadership as well as employees' voice and intentions of staying in the firm are explained in prior research. Higher level of support from leaders, supervisors and managers declined employees' exit intentions (Rubel, Kee, Quah and Rimi, 2017). Employees' retention is influenced by ethical leadership significantly by prompting citizenship behaviour and ethical work climate was the reason behind this whilst withholding strategic conflict management abilities. Robust cognitive, psychological, and emotional intelligence are visible in effective leaders as well as high group management aptitude (Waldman, Wang, Hannah and Balthazard, 2016). Speculative, human, and technical competencies are needed for managing organisations, as well as high work ethics, allied which customs an efficacious leader. Company's vision and culture is reflected by managerial attitude established by leaders and place a substantial impact on the retention of employees as well as productivity of organisations (Siddiqui and Uddin, 2016).

Supervisors are specialists of the corporation who use representatives' qualities and abilities to change over authoritative objectives into the real world (Dawley, Houghton, and Bucklew, 2010). In the operational level of ethical leadership in terms of the organisations, the supervisors' job and backing can be extremely critical in many key areas. Administrative help is stated as how much staff accept that their superiors care about their prosperity, esteem their commitments, and are headed to deal with their feelings and rouse them to improve their presentation (Eisenberger, Stinglhamber, Vandenberghe, Sucharski and Rhoades, 2002). Earlier, supervisory help in the

RMG had been discovered to be a critical factor in animating the commitment of administrators, their presentation, and their dedication to a RMG corporation (Rubel and Kee, 2013). Kirmeyer and Dougherty (1988) found that staffs', who were given a huge outstanding burden yet in addition had a significant level of administrative help were better ready to adapt and to less pressure compared to those workers who had a low degree of supervisor's help. The employees additionally demonstrated that an administrator's connection to subordinates could diminish the strain they encountered at work and encouraged their acclimation to the company.

2.4.4.8 Ethical Leadership impact on Business Ethics Practice

It very well may be seen that regardless of ethics and ethical leadership remain mostly undefined, the impact of ethical leadership is available in the organisational culture, performances of employees, behaviours of employees along with sustainability integration. Leaders' own worth frameworks impact authoritative culture, and from these leaders must set up ethics through their leadership jobs (Chekwa, Ouhirra, Thomas, and Chukwuanu, 2014). Businesses place a system upon ethics through manager and supervisor discernments just as ethical codes and ethical decisions (Bodolica and Spraggon, 2015; Chekwa, Ouhirra, Thomas, and Chukwuanu, 2014 & Dane and Sonenshein, 2015). Leadership styles that impact ethics practice and ethical societies incorporate ethical, authentic, transformational, virtuous, servant, and benevolent styles of leadership (Christensen, Mackey and Whetton, 2014; Karakas and Sarigollu, 2013; Kuntz, Elenkov, Kuntz and Nabiruknina, 2013 & Onarato and Zhu, 2014). At the individual stage, ethical leadership impact dynamic thought of ethical dilemmas, corporation atmosphere, and hierarchical fit (Bagdasarov, Johnson, MacDougall, Steele, Connelly and Mumford 2016 & Effelsberg, Solga and Gurt, 2013). At the hierarchical level ethical leadership can expand representative duty and authoritative citizenship practices while diminishing turnover (Demirtas and Akdogan, 2015; Hansen, Alge, Brown, Jackson and Dunford, 2012 & Ruiz, Ruiz, and Martinez 2011). One of the positive results of ethical leadership is that it has significant impact when enterprises goes simultaneously and usage for hierarchical change. This methodology permits the representatives to increase better trust and backing from the executives (Shah, 2014 & Kirrane, Lennon, O'Connor and Fu, 2017).

Even though involvement in ethics may contrast, leaders that training ethical conduct, both separately and in gatherings, can impact the capacity for subordinates to perceive ethical

difficulties. In Russia and New Zealand corporations, potential informants showed that the presence of ethical leadership in the surroundings may assist the firms with distinguishing a lawful issue emerging from an ethical predicament, yet additionally probably will not assist the organisation with recognising the ethical issue behind it (Kuntz, Elenkov, Kuntz and Nabiruknina, 2013). Warren, Peytcheva and Gaspar (2016) attested those ethical conditions could be the result of the general tone created by top leadership gatherings, for example, heads or board of directors. The ethical direction of the Corporate Executive Officer (CEO) is a basic issue to consider in understanding ethical practices in corporations (Hood, 2003). Ethical conduct can add to make corporate level ethics. Warren Peytcheva and Gaspar (2016) additionally demonstrated that in a tangled ethical climate, the general ethical tone of leaders could produce adjustment to ethical qualities, yet that disarray may exist due to various ethical points of view. Ethical conduct can add to make corporate level ethics. Davidson and Stevens (2013) established that if directors avowed their ability to maintain and follow ethical codes, at that point financial specialist trust in ethical leadership expanded. The leadership respectability was likewise found in Thomas, Schermerhon and Dienhart (2004) where leadership honesty was related with a few positive business results including decreased business cost. For long haul openings leadership following ethical practices can evade corporation embarrassments and unethical practices alongside encouraging more association with the clients.

2.4.4.9 Impact of Ethical Leadership on Business Sustainability

Environmental, social, and financial sustainability are the three sustainability variables, which have found their influences in multiple frameworks comprising leadership. Corporations adopts environmental sustainability programs for getting financial benefits; environmental culture; the integration of the environment into a systems approach to operation and through the effects of spiritual, transformational, ethical, and authentic leadership (Gualandris, Klassen, Vachon and Kalschmidt, 2015; Kurapatskie and Darnall, 2013; Lynch and Friedman, 2013 & Metcalf, and Benn, 2013). Individual leader values keep contribution in environmental sustainability. Environmental ethics have strong relationship with managers' individual collectivist values. It reduces the negative connection in the middle of frustration with company's financial performance and individual environmental ethics (Wang & Young, 2014). According to social dimension, if leadership performs in a steward position against that of an agent for a small

concentration of individual owners, CSR participation is more likely can happen (Godos-Diéz, Fernández-Gago, Cabeza-García and Martínez-Campillo, 2014). Lastly, company's financial performance relates to ethics, and it stands up from the existence of robust internal audit functions as well as leadership styles containing entrepreneurial, charismatic, and visionary (Beaudoin, Cianci, Tsakumis, 2014; Engelen et al, 2015 & Jin, Drozdenko and DeLoughy, 2013).

The three elements of business sustainability economic, environmental, and social can be implemented, monitored and evaluated effectually when the ethical leadership are practiced in the enterprises. The above analysis and various concepts show the influence and importance of ethical leadership practices for the RMG enterprises in Bangladesh. Therefore, by carrying out various existing literature on ethical leadership, it has been selected as one of the possible independent variables influencing business sustainability as dependent variable in the research framework.

2.4.5 New Governance

New Governance holds a background, which is conceptual, and this background scrutinises the decision-making process of corporations as well as business strategies which are people-friendly have activated to congregate. New Governance is also known as collaborative governance, and it takes a bigger view by attaching both the government and third parties to get a solution of the public problems and their purposes (Salamon, 2001). Incorporating with stakeholder-friendly business strategies of enterprises is portrayed by New Governance and it observes the contribution of stakeholders towards the social responsibility (Rahim 2012a; Soundararajan and Brown 2014). New Governance serves assessments which are quantitative in nature holds reporting practices, indices, and ratings and as a result, makes the bridge between the new governance with responsibility. New governance makes a strong chain among the practicing of power of the government, stakeholders' strength, and private ordering system. These connections will help in developing new strategies for social responsibility (Rahim and Alam, 2013). This approach will help both the governments & stakeholders to solve the problem and to reduce the complexity comparatively easily where at times government on its own faced unnerving task to solve the problem (Salamon, 2001).

Traditional public administration and new governance are not same (Salamon, 2001). The differences between the public administration and new governance are portrayed in the following table which will show the new pattern of strategies in the workplace.

Table 2:11 New Governance and Traditional Public Administration.

New Governance	Traditional Public Administration
The New Governance takes account of management skills.	The Traditional Public Administration was relying on enablement skills.
This new approach works with networks.	This type works with Hierarchy.
This approach focusses on using tools and technologies	This approach concentrates on programs and agencies.
This approach proposes negotiation and persuasion	This kind focuses on command and control.
This new type thinks on working together with public and private.	The classical approach is about public versus private.

Source: Salamon (2001)

From the above table, new governance is a dynamic component, which provides quick responses whereas traditional public administration was a slower process and usually relies on the decisions of government for getting public related problem's solutions (Salamon, 2001). The business is now works with the network, not with the hierarchy system. Public problems are being solved by third parties who act as private actors along with the government. The alliances were made between the government and third parties to gain benefits and solve the issues (Kooiman, 1993; Trubek and Trubek, 2007 & Salamon, 2001). In new governance, problems of politicization or recruitment are being solved by focusing on tools and technologies instead of programs and agencies. The principal of new governance is collecting different government programs which exemplifies a lower number of simple tools and instruments of action that share features, which are mutual and irrespective of the field in which utilisation has been done. These instruments deliver an idea of the actors who will participate in the whole program in implementing vital issues by following the impersonation of the programs and the performing roles of these actors will be determined in this approach. The procedures are influenced differently by tools as all these actors have its own kind of opinions, philosophy, definitive operating measures, skills, and

motivation. As per this new approach, the division, which is shown between the administration and policy is not performing accurately (as assumed by classical theory). For making the successful operation in business, the private and public cohesiveness are considering the new governance. By replacing the ‘command and control’ strategy of administration with ‘negotiation and persuasion’, the new governance approach is focusing on the decentralisation of power. Privatisations are being rejected by this new approach in the free market and portrayed the necessity of government for the provision of public welfare (Salamon, 2001).

Instead of the orthodox cost–benefit analysis, command and control regulations approach, the link between the sociological conditions and business regulations are established by The New Governance approach, which is an important part of a regulatory affairs that tries to give importance on reflexivity of regulation and tries to regulate social and individual actions indirectly (Black, 2012; Morgan, 2003 & Baldwin, Colin and Christopher, 1998). A strategy is denoted by this legislative approach to help the regulator and regulatees by different activities to reach their targeted objectives (Parker, 2007). For influencing policy forming in enterprises and for empowering stakeholders by laws, an important incorporation can be built by this NG approach. Organisations’ social responsibility is improved by this NG approach through the help of law and stakeholders thinking. To know the working procedure of this approach in legal context, one must know about stakeholders in details (Deegan and Shelly, 2006).

According to Carroll and Buchholtz (2009) “stakeholders are individuals or groups who have influencing power and are being influenced by the activities and movements of the organisations” (p. 113). Mitchell, Agle and Wood (1997) made a classification among the stakeholders based on their legitimacy, power, and urgency of their claims. The stakeholders are the employees, customers, owners, competitors, government, and civil society. Future generations and non-human life as stakeholders too have been included (Gray, Owen, and Carol, 1996 & Siljala, 2009). To serves all stakeholders in the best way, a chance for both regulators and regulatees is provided by the NG model to create friendly regulation system (Soundararajan and Brown, 2014). As an example, it can be added that regulators try to build connection in between social values, economic incentives and disincentives and stakeholders persuade firms to successfully act in response to these values and regulatees build up internal regulation to act in response to this effectively (Hess, 2009a).

2.4.5.1 Present Inspection Bodies in the RMG industry of Bangladesh

2.4.5.1.1 Accord of Fire and Building Safety

After the Rana Plaza incident, the RMG enterprises in Bangladesh and the international buyers have taken certain measures to improve the compliance of the health and safety of the employees & the building safety. Those steps were formed Accord on Fire and Building Safety in 2013 & these law was followed for the European brands & Alliance for Bangladesh Worker Safety, which was mostly signed by American companies such as Walmart, Gap, and Target. Those agreements were prepared for five years. Those signatory European & American brands provided conditions to show the supplier factories publicly to maintain transparency which could recover working conditions (Patton, 2020). After ending this contract, to increase the workplace safety, the Alliance stated that the participating brand members would work together with a local association for checking the workplace safety at factories of the supplier (Newagebd.net, 2019). The Alliance came to criticism for this because the local organisation is a voluntary agency, which has no regulatory capacity for maintaining safety-related remediation as well as no permission to discover non-compliant factories in public (Abdulla, 2019).

2.4.5.1.2 Remediation Coordination Cell

Remediation Coordination Cell (RCC) was created in 2017, to manage the remediation procedure for technical garment factories which are working under the Government of Bangladesh's National Initiative. Initially, this unit was employed as well as assisted by seconded members of regulatory bodies including the Department of Inspections for Factories and Establishments, RAJUK, Chief Electrical Inspector, Fire Service and Civil Defence, Public Works Department along with Chattogram Development Authority. Private sector engineers are employed to support the RCC by providing expertise to follow up the remediation. International Labour Organisation (ILO) provide fund and support to The RCC from Canada, the Netherlands, and United Kingdom (ILO.org, 2017). However, RCC cannot get the permission to examine the factories which are under the Economic Processing Zones (EPZ) such as Bangladesh Export Processing Zones Authority (BEPZA), Chattogram Export Processing Zones Authority (CEPZA). In the last 2 years, lot of inconsistencies have been acknowledged in RCC and has made the Cell to be quite unproductive because of the poor performances. The government of Bangladesh's inspection

bodies is not yet prepared to presume the Accord's responsibilities, and this has been agreed simultaneously by stakeholders from international institutions, foreign governments, labour unions, along with brands (Workerrights.org, 2019). Accord has started its operation in Bangladesh from May 2013 to improve various compliances in the RMG industry of Bangladesh but has closed their operations in May 2020 (FE Online Report, 2020).

2.4.5.1.3 The Department of Inspection for Factories and Establishments

The Department of Inspection for Factories and Establishments (DIFE) was created in 1970 under the Ministry of Labour and Education for enhancing the welfare, health and safety of the employees in different industries. This department facilitates the employers and the employees by catering information on how to comply with the legal compliances in an effectual manner. The department collaborates with government, different private corporations, agencies as well as international organisations such as ILO to facilitate planning, policy, measures and directions adopted that can augment the health and safety environment and workplace for all the employees (Dife.portal.gov.bd, 2021)

2.4.5.1.4 RMG Sustainability Council

A recent addition has been done in the national inspection council in June 2020 named the RMG Sustainability Council (RSC). This council was produced in conjunction with the apparel manufacturers of Bangladesh, global brands, and the unions. In Bangladesh, the purpose of this council is to sustain workplace safety. The council did the transition by taking all the functions what Accord used to carry out in Bangladesh (RSC, 2020-21). The agreement among the stakeholders portrays that, the RSC will carry on with factory inspections, remediation monitoring, safety training, as well as an independent safety along with health complaints mechanism available to employees in RMG plants (Ovi, 2020). At present, RSC does not have the permission to work with the enterprises who are operating in the 8 EPZs in Bangladesh. As of May 2021. The council has covered 1632 factories safety inspections and altogether there are 1692 RSC covered factories. In these companies, around 2 million employees are working. This council is playing a pivotal role in the RMG sector, by enhancing the Occupational Safety and Health (OSH) and non-OSH issues (RSC, 2020-21).

2.4.5.2 Importance of New Governance to Bangladesh RMG industry

Global clothing industries of the United States and Europe have greatly improved its imports from Bangladesh since the last 15 years. International fashion brands as well as retailers such as H&M, Canda, M&S, Walmart, GAP, Levi's, Oliver, Tesco, Zara, Target, Carrefour, JCPenney and many more, are increasing depending on the RMG industry in Bangladesh and they have opened liaison offices in Bangladesh (Brenton and Hoppe 2007; Greenhouse, 2013 & Rojas, 2013). While the primary capacity of these contact workplaces is to deal with the relationship with the RMG producing corporations in Bangladesh, they are likewise liable for guaranteeing that their providers uphold working environment guidelines that are satisfactory to western buyers (Kolk and Van Tulder, 2002). Thus, socially mindful practices and evaluating methodology are imperative for the RMG business in Bangladesh.

Bangladesh can likewise consolidate this NG approach by changing enactment to guarantee that partners have a contribution to the social duty practices of supply firms inside the RMG business. This is crucial on the grounds that businesses in this industry treat their workforce as a fixed cost and do not have any desire to file social duty practices to efficiency (Khatun, 2008). Even though these methodologies may give beginning advantages, they may prompt continuous work disturbances and a propensity to disregard social obligation issues in the long haul. Islam and Deegan (2008) have delineated this behaviour, portraying a notification circled to the individuals from the BGMEA, which expressed that organisation ought not utilise child labour work due to perhaps negative financial influences of being distinguished as exploiting kid work, and the consequence this had on the strength of the enterprise.

Right now, the standard corporate mentality towards social obligation inside this industry is as per the following: "[W]e are conforming to all the guidelines and guidelines, yet we don't have to unveil" (Belal 2008, p. 38). This disposition passes on the message of "[t]rust us, and all that will be okay" (Nasrullah and Rahim 2014), nonetheless, this corporate standpoint has not been reflected in management procedures. Additionally, Bangladesh frequently does not uphold the trade union, and censure them for problematic moves, which occurs in the factories (Kabeer and Mahmud 2003, p. 33). Dishonesty is additionally a huge issue, being available in large numbers of the offices engaged with the execution of guidelines (Rahman and Langford 2012, p. 97 and Transparency International Bangladesh, 2015). Bangladesh can acquaint another law with

recognise the rights and duties of 'bounty hunters' if the 'bounty hunters' are helping the controllers in observing corporate misrepresentation and social obligation inside the nation (Rahim 2011a). This lawful affirmation can help government offices, the BGMEA and worldwide purchasing corporations to utilise the abilities of various expert gatherings acting inside the business. When the law gives the option to escalate this methodology, a critical number of experts (as bounty hunter) would argue to persistently notice the activities of companies' and check abnormalities in reviews of non-monetary issues (Rahim, 2014). The term 'bounty hunter' alludes to people or expert bodies who are specialists in utilising auxiliary materials to observe what the genuine circumstance is. For instance, private evaluators might have the option to find missing data by surveying an association's social obligation profile. They could be viewed as bounty hunter. The motivation for bounty hunter is that they can acquire a portion of the outcomes they accomplish for the legitimate bodies (for instance, worldwide purchasers, government and the BGMEA) (Fisse and Braithwaite, 1983). Where the social review reports of enterprises in the RMG business are accessible in a usable structure, those can be evaluated by private examiners. These people may feature a point which a supply company inspector or a purchasing firm subsidiary examiner hid or purposefully disregarded. In the present circumstance, the public authority, the BGMEA or the consortium of purchasing firms would not spare a moment to give monetary compensation to the inspector. The inclusion of bounty hunter will enable to recognise more inconsistencies or ambiguities in the social evaluating regulations of supply enterprises (Harrison and Wicks, 2013).

Another useful NG strategy is launching 'whistleblowers' to contribute to the regulation of social responsibility. Pascoe and Rachagan (2005) explained whistleblowing as "the disclosure of information by someone who reasonably believes such information is evidence of contravention of any laws or indicates any mismanagement, corruption, or abuse of authority" (p. 106). Specifically, top level managers can be the best whistleblowers, as they comprehend the positives and negatives of review systems and exchanges. This implies that they are in a superior situation to openly declare charges of extortion or deceptive exchanges that negate the law and other social qualities (Forensic 2005; Miceli, Near and Dworkin, 2013 & Taylor and Curtis, 2010). By presenting this approach, a corporation can implicitly build up a corporate culture that urges staff to report unfortunate behaviour and permits reports to be completely examined. Furthermore, demonstrating insurance for whistleblowers, it can bring issues to light of a corporation's implicit rules and start ongoing monitoring of the company's total performance (Braithwaite 2013b &

Rachagan and Kuppusamy 2012). It can likewise help with guaranteeing that the public authority, the BGMEA or the purchasers' consortium are all performing and obeying to their responsibilities, which may bring about RMG firms getting more careful. This would at last encourage a moral base where an association's arrangements could be created to consolidate proper social obligation performance (Rachagan and Kuppusamy 2012).

In Bangladesh, the Company Act 1994, and the Bangladesh Penal Code 1860, could have arrangements guaranteeing rights, insusceptibilities, and insurance of partners. This would empower the two partners and firms to help law authorisation organisations by giving information about corporation unscrupulous, distrust and resistance. The achievement of this activity is subject to the accessible lawful insurance and motivations (Barrientos and Smith, 2007).

2.4.5.3 New Governance Impact on Business Ethics Practice

Swartz and Weber (2006) have pointed out in their Business Ethics National Index (BENI) that the effect of new governance for example, formulation, completion as well as monitoring of various legislations hold an imperative role as a movement of practicing business ethics in every country's industry.

2.4.5.4 Impact of New Governance on Business Sustainability

A cooperative culture can be developed in firms by lunching New Governance which will motivate employees to report misbehaviour as well as permit reports to be thoroughly examined. New Governance provides guard for whistleblowers & elevates awareness of a firm's code of conduct in addition to begin ongoing reviews of overall performance (Braithwaite 2013a & Rachagan and Kuppusamy, 2012). This methodology will be best when commitment is used in combination with other guideline systems, instead of as an independent methodology. The achievement of coordinating NG approach in law likewise is needy upon the responsibility of worldwide purchasing firms, political agreement, and the contribution of the public authority. Consequently, this reconciliation requires an all-encompassing way to deal with usage. The part of the public authority in such usage is to define the approach objectives of social obligation rehearse and to go about as a facilitator in accomplishing these objectives with the help of different partners. This is especially applicable for Bangladesh, with its insufficient commitment

of public and high immorality pervasiveness. The critical commitments of the NG approach are that it engages a generally debilitated gathering of partners in the RMG area of Bangladesh. Subsequently, it can give substantial opportunities to business enterprises to comply with different stakeholders alongside improvement of the enterprises' sustainability in the Bangladesh RMG sector.

The above different concepts from previous research shows a lot of positive influence of New Governance approach that can take place in the Bangladesh RMG sector. It has been identified in the statement of the problem that there are inadequate monitoring, evaluating and auditing system exists in the Bangladesh RMG sector, however with this decentralised and flexible approach, there is a better scope for enhancing the monitoring, evaluating and auditing system of the enterprise's social, economic and environmental practices, which can eventually lead to overall business sustainability for the enterprise. Therefore, this positive outcome has motivated the researcher to include New Governance in the research framework as one of the possible key variables of business ethics that can influence business sustainability in the RMG sector of Bangladesh.

2.5 Ethical Procurement

2.5.1 Definition of Ethical Procurement

Ethical procurement can be portrayed as maintaining procurement responsibly where it manages the procurement measures. The process centres around two significant issues, for example, regard principal worldwide norms against criminal direct (like pay off, debasement and misrepresentation) and denial of basic freedoms (such as modern slavery), and react promptly to such matters at whatever point these issues are recognised, and bring about reformist upgrades to the existences of individuals who add to supply chains and are affected by production network choices (Chartered Institute Procurement and Supply, 2013). Ethics assume a significant part in procurement and are viewed as more significant as innovation and change of consumer behaviour. Being ethical means as per the guidelines or principles for right lead or practice, particularly the norms of a business. For example: procurement is engaged with selection of supplier, assessment, arrangement, contracts close and granting business to suppliers. A formalised ethical culture with sourcing code of conduct can be created to trade-off between sustainability and cost prevalence while selecting the suppliers (Reuter, Goebel and Foerstl, 2012). While collaborating with

suppliers, procurement managers should treat them in reasonable and fair-minded way. Procurement experts should lead their business rehearses in the most ethical way. Neglecting to stand to ethical practices can prompt immoral and illicit practices, for example, pay off, bias, unlawful sourcing and so on. The quick response to the possibility of unsuitable procurement ethics is that it will be harming for advertising if those ethics become public information. Leaders need to ensure that moves are made to follow legitimate ethics as this can just add to the accomplishment of any corporation (Logisticsbureau.com, 2020).

2.5.2 Why ethics are important for procurement professionals?

Procurement addresses the firms and is answerable for granting business to providers. Any unethical conduct will adversely affect the brand image of the firm. Procurement experts experience tremendous pressing factor from inside and outside forces to act in unethical manners as they normally have command over enormous amounts of cash. Ethical conduct in directing business helps in building up a long-term relationship and generosity with suppliers. A professional character is something a purchaser conveys all through his whole profession (CIPS, 2013). Public orientation of the company is imperative and procurement managers need to behave in an ethical manner to create a positive awareness of the good ethical practices and avoid the negative consequences of the non-compliant behaviour (Reuter, Goebel and Foerst, 2012).

2.5.3 Procurement Management

Apparel industry's purchasing management is like the sourcing management however there is difference, which is the sourcing management helps in sourcing the yarn, fabrics, trims, and accessories; on the other hand, the purchasing management helps in sourcing different item in buying from suppliers, product quality and assures the right time delivery, suppliers' payment as well as more pertinent activities. Planning, selecting suppliers, establishing payment terms, strategic vetting, the negotiation of contracts, services and actual purchasing of goods are the different process of procurement. Procurement is addressed as an umbrella term and under which procurement is just an element. Procurement is an important corporate activity because it comprises all the core business activities (Hossain, 2019). The table below shows the implementation of ethical purchasing practice from international suppliers:

Table 2:12 Resourcing, Governance and Procedures of Ethical Purchasing practice.

Resources and Governance	Procedures
Suppliers located abroad can communicate in their mother or third language. There are no direct translation of certain words and the concept behind a word may not exist in a different language or culture.	Identify whether customer and supplier share an understanding of objectives and terms or not.
Trust can time to build. In certain countries suppliers faces difficulties to utter no or suggest uncertainty. This can create misunderstandings and delay the establishment of a robust relationship.	Gain knowledge about cross-cultural interface about the country from the supplier is coming. Spend more time with the suppliers to overcome voicing problems. Buyers need to understand sensitive issues and be cautious in picking up the clues that illustrates uncertainty (CIPS, 2013).
Check the update of safety and health legislations. There may be hazardous materials that may be used unintentionally, inadequate fire exits and unsafe buildings.	Persuade the suppliers to have safety and health committee, which are efficient. The committee can have independent auditing and make opportunity for whistleblowers as well as acquire knowledge on safety and health hazards related with production processes (Butler, 2013).

Source: CIPS (2013) & Butler (2013).

2.5.4 Prevalent of Unethical procurement practices in the RMG industry of Bangladesh

In Bangladesh, many factories sometimes do not care about the worker health and safety for meeting tight deadlines, which comes from ordering enterprises. Management will frequently push labourers to guarantee that a request is satisfied. This represents an issue as labourers almost have no options with which to document an objection. Practically none of the industrial facilities have such a HR section and local authorities frequently deliberately ignore infringement (Nazim, 2014). Additionally, most of these labourers are helpless women. With no construction like a formalised association, many do not have the capacity to talk about shameful acts either from absence of information or dread of losing financial security (Dhooge, 2016). Many specialists at that point approach corporate associations to assume liability and spot tension on the public authority and processing plant owners to treat labourers decently (Rahim, 2013). Scott Nova of the Worker Rights Consortium guaranteed that evaluators, some of whom were paid by the industrial facilities they review, in some cases examined labourers' right issues, for example, hours or child labour work yet did not appropriately assess factories' underlying adequacy or fire wellbeing infringement (Economist.com, 2013). Supply chain and distribution network stories have hit the features in recent years. Rana Plaza and Kozee Sleep beds are only two instances of significant brands having its names sprinkled across papers for not watching out for the ethical and capable procurement rehearses (Scott, 2018). After the Savar breakdown in 2013, the

BGMEA amassed an 11-part advisory group to examine the reasons for the misfortune. In the final report, BGMEA nailed the fault to investigation authorities, who allowed grants to industrial facility proprietors to introduce large equipment on the two storied not approved to exist in any case and on nearby authorities for fail to guarantee appropriate oversight of building plans. The report additionally demonstrated that building proprietor Sohel Rana may have had the option to corrupt civil authorities by offering payoffs (Tamanna, 2014).

The structure inside Rana Plaza, contained a bank, shops and five garment factories of clothing manufacturing plants that created attire for enormous Western-based brands like Benetton, Walmart, and Primark (Reinecke and Donaghey, 2015; Manik, Ali, Greenhouse and Yardley, 2013 & Passariello and Banjo, 2013). Unfortunately, if these eminent brands had not been affected by the misfortune, the breakdown probably would not even have made to international news. Numerous North American and European human-rights group as well as labour activists guarantee that the Western-based corporations who source garments of clothing from abroad ought to be considered liable for this catastrophe (Balch, 2013; Burke, 2014; Carmody, 2013; Kinley and Navidi, 2013; Muhammad, 2014; Taplin, 2014 & Viedrman, 2014).

2.5.5 Negligent Ethical Procurement impact on International RMG Customers of Bangladesh

From the very first day of the accident, major newspapers attached the event to accountabilities of international retail companies which are sourcing from developing countries. The Wall Street Journal in 2014 pointed out on its online article that “That incident focused international attention on Western companies’ increasing the use of factories here to produce low-cost clothes and so-called fast fashion, making Bangladesh the second-largest clothing exporter after China” WSJ (2014 cited in Raghuwanshi, 2019). This and different articles recorded probably the names of organisations affirmed to purchase from Rana Plaza and known to purchase from Bangladesh comprehensively. Human rights and labour activists battled against the worldwide clothing retail firms that imported from Bangladesh (Boudreau, Makioka and Tanaka, 2015). Enterprises, which produced goods at Rana Plaza included Walmart, Gap, Adidas, and handfults more. These corporations confronted developing strain to make a move in the wake of the breakdown. A few enterprises gave cash to aid projects, yet numerous activists considered these to be as deficient (Paton, 2020). Global significant brands for example Primark, Mango and Benetton confronted

with immense critique by the consumers in London, Milan, and France for not examining the ethical compliances of that building, which has cost hundreds of its staffs' demise (Smithers, 2013). In 2017, there were several allies in Canada came up with a slogan 'No More Operating in the Dark' as there are over 65 factories in Bangladesh from where some of the Canadian brands such as the Canadian Tire brand, Marks and Sport Chek import their products. Due to these enterprises not providing the information publicly from which factories the corporations are sourcing, the human-rights group made explicit demand to the businesses to provide transparent information on the list of the supplier factories in Bangladesh, so that observations can be made whether the factories are providing health and safety as well as the treatments towards the employees (Risenews.com, 2017).

2.5.6 Importance of Ethical Procurement in the RMG Sector of Bangladesh

Ethical conduct is vital in procurement process, procurement experts can help annihilate unethical conduct through not making or keeping a relationship with businesses that do not promote ethical behaviour (Abouzeid, 2019). Given that the RMG sector has been under impressive investigation inferable from a scope of prominent debacles, the enterprises working at Rana Plaza ought to have been very acquainted with social duty measures. In fact, in any event, if the companies trusted in the ethos of carrying out social reviews and audits precisely, this unfortunate episode may never have happened (Foxvog and Gearhart, 2013; Montopoli, 2013 & Nahar and Rahman, 2013). The degree of responsibility of different stakeholders in the business is likewise appropriate to this episode (Elliott, 2013; Posner, 2013 & Yunus, 2013). If all the institutions answerable for observing firms' duty practices were taking care of their responsibilities effectually, the enterprises in this plaza would have been less inclined to disregard the obligations corresponding to labourer security (Kelly, 2013 & Rights, 2014). This is likewise valid for most of the instances of destructive fires in RMG supply firms of development nations.

2.5.7 Impact of Ethical Procurement on Business Sustainability

Ethical procurement provides benefits towards the purchase along with immense contribution on the international supply chain. Some firms do the indirect purchases with the help of non-procurement teams; however, if procurement professionals do not guide that process, the firms can be at risk of unethical procurement by the wayside and will face maverick spending (Scott,

2018). To gain the long-term success, economic sustainability and create a good reputation for the company in the international market, procurement professionals who are working in the RMG industry flawlessly should follow the CIPS code of conduct and its correct standards to help those concerned companies. To ensure best practices in procurement, procurement professionals are keeping all the latest updates of legislations and standards as it changes frequently in the RMG industry. Ethics in procurement is very important and it is also important to follow the current version of the employer's code of ethics (Abouzeid, 2019).

The above existing studies demonstrated some evidence of positive effect that ethical procurement can provide in this sector. These concepts have influenced to evaluate whether there is positive or negative impact of ethical procurement between business ethics practice and business sustainability that is why it has been selected as a possible moderating variable in the below research framework.

2.6 Research Framework

The practical outlook necessitates the consideration of important characteristics of RMG sector in terms of Business Ethics Practice and Business Sustainability. It has been identified explicitly from research gaps and statement of the problem along with the literature review that lack of business ethics practice is creating significant problems in terms of business sustainability in the RMG industry of Bangladesh. Therefore, the research framework has been developed to evaluate and establish the relationship between the drivers of business ethics for the enhancement of business sustainability for the Bangladesh RMG enterprises.

The research framework has addressed the following drivers of business ethics as (independent variables):

Ethical Code of Conduct- As per the suggestion by Cerchia and Piccolo (2019) the ethical code of conduct plays very imperative part in establishing formal codes and regulations that can improve the employee's well-being in the company; operational efficiency and therefore enhances the business ethics practices and overall business sustainability in the RMG industry of Bangladesh.

Environmental Management System- As per the recommendations by Timor and Feldman (1996) environmental management system is one of the most used approaches to address the environmental bottom line. The factors of EMS can significantly enhance the enterprises operation in terms of the various environmental issue, which can lead to better ethical practice of the company and environmental sustainability in this industry.

Corporate Social Responsibility- CSR activities are widely accepted in various industries all over the world. The importance of CSR activities has been increasing drastically across the world. The stakeholder theory by Freeman and the Carroll's pyramid model have provided significant understandings on considering the stakeholders' importance and how enterprises can gain various benefits in involving with the activities of Corporate Social Responsibility such as by improving the brand image; business ethics practices and business sustainability (Carroll, 1991 & Freeman and Dmytriiev, 2017).

Ethical Leadership- As suggested by Kalshoven, Den Hartog, and De Hoogh (2011) Ethical leadership style can provide that flexibility and opportunities for the company to carry out various activities in an ethical manner such as in strategic, business, and operational levels of the company. In terms of creating healthier brand image towards the key stakeholders', this style of leadership can provide precise implementing, monitoring, controlling, and auditing for the successful management of ethical practices and business sustainability.

New Governance: It addresses how firms incorporate stakeholder-friendly business strategies, examines the role of shareholders and board activism in pushing for social responsibility (Rahim 2012a; Soundararajan and Brown 2014).

The reasons for selecting these variables are, though they have been researched in various fields and in a broader spectrum at RMG industry nevertheless lack of research from the context of RMG industry of Bangladesh and due to this reason in this study the research and contextual gaps in the field of business ethics practice and business sustainability in the RMG sector of Bangladesh has been examined critically using the selected critical drivers.

The first part of the framework has analysed the relationship between business sustainability and drivers of business ethics among the RMG enterprises in Bangladesh. The second part of the model has addressed the relationship between business ethics practice and drivers of business ethics. The

following table (2.13) and (2.14) highlights some of the key sources from where independent variables and dependent variable have been derived.

Table 2:13 Drivers of Business Ethics Key Sources

Critical Drivers of Business Ethics (Independent Variables)	Key Sources
Ethical Code of Conduct	Adams, Tashhchian and Shore (2001); Stohl, Stohl and Popova (2009); Schwartz and Weber (2006) & Brown (1989).
Environmental Management System	Selim (2018) & Salam and Senasu (2019).
Corporate Social Responsibility	Mitroff (1983); Freeman (1984); Phillips, Freeman and Wicks (2003); Freeman and Dmytryev, (2017) & Carroll (1991).
Ethical Leadership	Brown, Treviño and Harisson (2005) & Eisenbeiss (2012).
New Governance	Salamon (2001) & Rahim (2012a).

Table 2:14 Dependent Variable Key Sources

Dependent Variable	Key Sources
Business Sustainability	Elkington (1994); Mahajan and Bose (2018); Salam and Senasu (2019) & Akter (2016).

The third part is to assess the influence of mediating variable between endogenous and exogenous variable. Barron and Kenny (1986) express some of the properties of a mediating variable such as it works as a third variable that signifies the generative method through which the main exogenous variable can influence the endogenous variable of interest; mediator variable is that it correlates with both dependent and independent variable; the independent variables are causally precursor to the mediator; mediators can change roles from effect to causes; when the relationship between

endogenous and exogenous variable is robust then mediation is best completed and it also affects the consequence of relationship between stimulus (independent) and response (dependent) variables.

It has been seen in this chapter that several existing literatures have provided evidence that there are some relations and influences each of the business ethics drivers have on business ethics practice and business sustainability. In the context of this study, the business ethics practice becomes the mediating variable between the business sustainability and drivers of business ethics. The drivers of business ethics are the antecedent to the business ethics practice. The business ethics practice influences the significance of relationship between each of the business ethics drivers and business sustainability. The following table (2.15) features some of the crucial sources from where the mediating variable for the research framework have been developed:

Table 2:15 Mediating Variable Key Sources

Mediating Variable	Key Sources
Business Ethics Practice	Trevino and Nelson (1995); Pfordten (2012); Fieser (2017); Schwartz and Weber (2006); Bronn, Simsic, Cohen and Vidaver (2009) & Graafland and Van de Ven (2016).

The last part of the framework is to assess the influence of moderating variable. Barron and Kenny (1986) define that a moderator functions as a third variable that separates a crucial exogenous variable into sub-groups that confirm its domain of maximum effectiveness in respect to a particular endogenous variable. Some of the properties of moderating variable is that it does not have correlation with both independent and dependent variable; moderators and independent variable are at the same level considering their act as causal variables independent to the dependent variable; it always functions as exogeneous variable; the affiliation between the exogenous and endogenous variable is either weak or inconsistent furthermore the moderating variable affects the

direction and/or strength of the association between the independent and dependent variables.

In the framework ethical procurement works as the moderating variable. The major purposes of including ethical procurement as a moderator, is to assess the contribution it can have between business sustainability and business ethics practice as well as assessing the strength of the relation between business sustainability and business ethics practice. Moreover, to measure the implementation of ethical procurement by the RMG enterprises in Bangladesh and the international buyer's attitude and focus on this perspective from the Bangladesh RMG enterprises' point of view. The following table (2.16) highlights some of the major sources from where the moderating variable have been derived:

Table 2:16 Moderating Variable Key Sources

Moderating Variable	Key Sources
Ethical Procurement	Scott (2018); Reuter, Goebel and Foerstl (2012) & Abouzeid (2019)

Research Framework

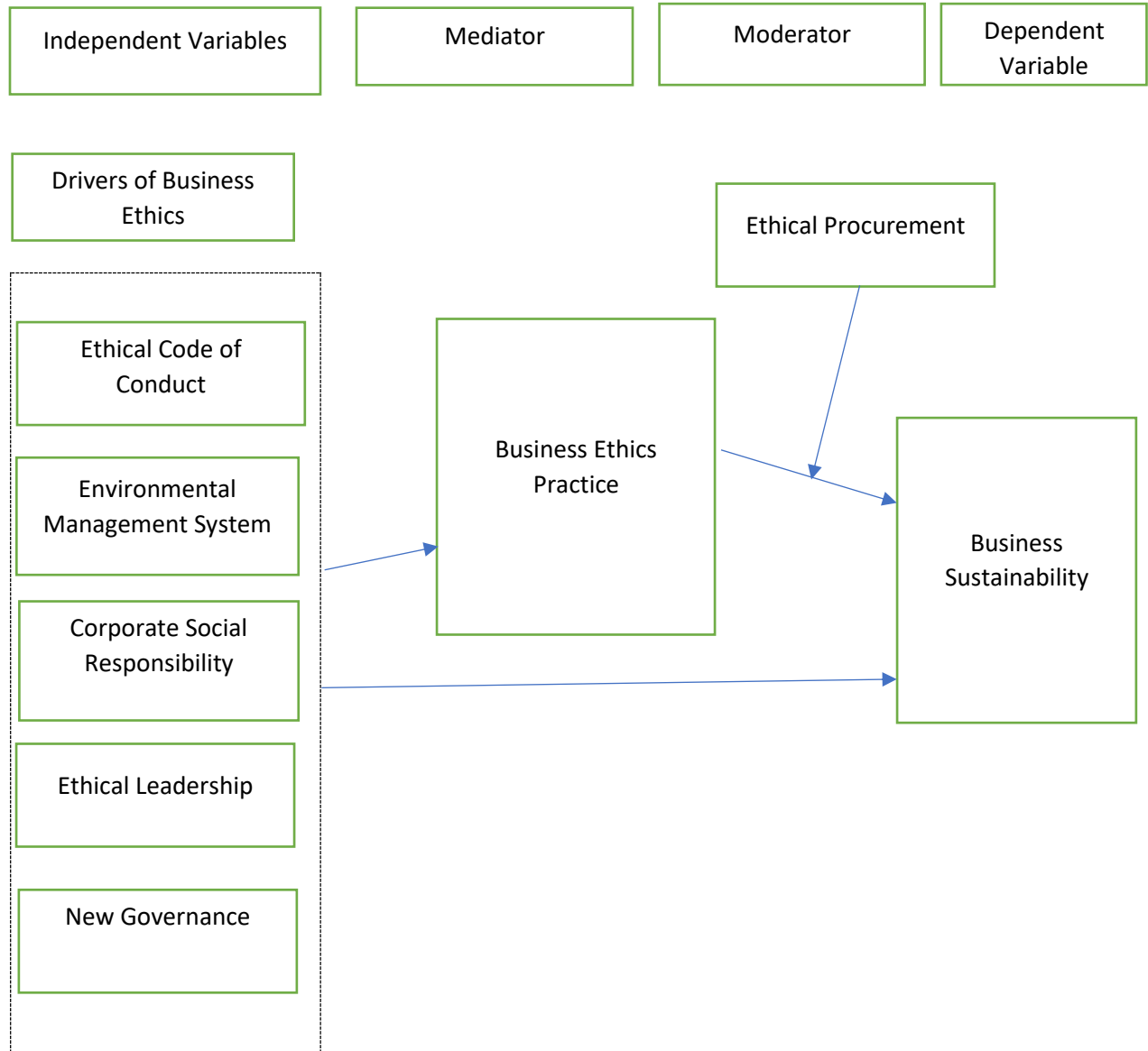


Figure 2:16 Research Framework.

2.7 Hypotheses

H1: There is a relationship between business sustainability and drivers of business ethics.

H2: There is a relationship between business ethics practice and drivers of business ethics.

H3: Business ethics practice mediates that there is a relationship between business sustainability and drivers of business ethics.

H4: Ethical procurement moderates that there is a relationship between business sustainability and business ethics practice.

2.8 Summary of The Literature Review

After carrying out a critical literature review it can be said that both the dependent and independent variables of this study, business sustainability and business ethics have a positive relationship between them through the drivers of business ethics. The outcome from the critical literature review suggests that the drivers of business ethics can play significant roles on the enhancement of business ethics practice and sustainability of the business. A lot of insightful and sensitive information on unethical practices and dearth of precise implementation and monitoring of compliances have been critically evaluated that has caused the RMG sector in Bangladesh, to face with immense criticisms from various stakeholders from local and international arena.

To avoid these obstacles; regain the confidence and efficient long-term survival in this sector, five critical drivers of business ethics have been critically examined using various models and theories and empirical investigations. Certain models and theories created robust foundations between the drivers of business ethics and business sustainability such as the model of Carroll (1991) defines that socially responsible companies should implement four key responsibilities of Economic, Social, Ethical & Philanthropic. Furthermore, the stakeholder theory of Freeman (1984) emphasised the importance for the companies to consider and fulfil the various stakeholders' requirements for efficient survival in the market. A moderating variable of ethical procurement have been identified and critically evaluated to strengthen the relationship between

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business ethics practice and business sustainability. A research framework has been formulated and recommended in the last part of the literature review to establish the relationship amongst the variables for instance drivers of business ethics, business ethics practice, ethical procurement, and business sustainability in the RMG sector of Bangladesh.

Chapter 3 : Methodology

The various methods used in this dissertation has helped the author to identity and implement the precise approach of collecting data and analyse the results from those data. In this chapter, the author has provided detailed evaluations of the various methods applications and justifications. The following (Figure 3.1) shows how the research structure was developed for this dissertation:

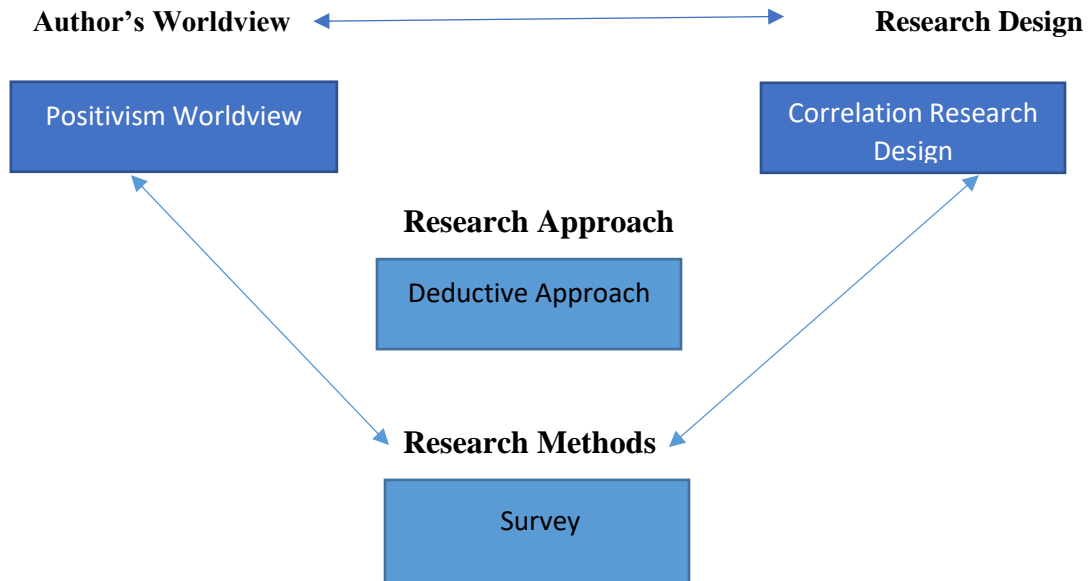


Figure 3:1 Research Structure

Source: By Author adapted from Creswell (2013)

3.1 Research Philosophy

The research philosophy implies towards the development of knowledge and the characteristics of that knowledge (Scotland, 2012). This is what a researcher does during an investigation, the author gain knowledge on their selected area. Research philosophy requires essential belief on the way researcher looks at the world. These arrangements will maintain the assessment tactics to carry on with the methods selected as a main feature of that structure (Saunders, Philips and Thornhill, 2016). Easterby-smith, Thorpe and Lowe (2001) conceive that the aspect of understanding the notion of research design will vary heavily on the way the philosophical stance will be considered. Jhonson and Clark (2006) states that the adopted research philosophy thrives

the author's way of examining the world and it determines the strategy of the overall study. Author must be aware of the philosophical characteristics as it influences their understanding of the topic and analysis (Barrett, 2010). Nevertheless, the main determinant of this factor relies on the author's sight of the relationship between acquired knowledge and the paths through which it is established. The core research philosophy branches include epistemology, axiology and ontology. The highlights of these branches also have some other philosophies designated with them which are interpretivism, realism, positivism and pragmatism (Mkansi and Acheampong, 2012).

The three important branches of research philosophies are examined below:

Ontology actions to recognise in the case of knowledge are a result of the presence of mind; in this experience it implies authority (Lawson, 2004; Krauss, 2005 & Khin and Heng, 2012). Reality is an essential part in the branch of ontology. Richards (2003) perceive that ontology is the assumptions about the kind and nature of reality and what exists. Snape and Spencer (2003) also define ontology as the nature of the world and what can be known about it. Moreover, Bryman (2008) introduces the concept of 'social ontology' which the author defines as a philosophical consideration in study which concerns the nature of social objects. Epistemology is the suggestion that shares with how knowledge can be experimental, made or acknowledged (Khin and Heng 2012). Bryman (2008) describes epistemology as a matter that deals with the question of what is or should be considered as appropriate knowledge in a discipline. Whereas Axiology centres on the branch of philosophy that deal with wisdom about value (Saunders, Philips and Thornhill, 2012). This branch of philosophy plays substantial effect on the field of ethics (Heron, 1996).

Interpretivism indicates the perspective which features the true characteristics of human beings in cultural and social life (Chowdhury, 2014). Realism is associated to scientific investigation; it asserts that objects do have a presence which is outside the mind of human beings. The philosophy of positivism reflects the features of a pure scientist, in this philosophy researchers tries to construct on their own hypothesis based on their own way of viewing the world. The Pragmatism philosophy states that the most important element that establishes the researchers view is the research questions (Agerfalk, 2010).

The author has selected positivism research philosophy with the branch of ontology. The reason for selecting this philosophy, as the author has used quantitative research to collect a survey from the management of different layers in the organisational structure from various Ready-made Garments enterprises of Bangladesh. The branch of ontology has given the researcher the opportunity to determine the reality of the extent of ethical practice taking place in Bangladesh and how imperative it is for the enterprises to gain business sustainability. The positivist ontology has helped the author to take a controlled and structural approach in conducting research by identifying a clear research topic, constructing appropriate hypotheses and by adopting a suitable research methodology (Churchill, 1996). This positivist ontology has assisted the author to take control and structure method so that rationale and logical approach on business ethics and business sustainability in Bangladesh can be conducted. Statistical and mathematical techniques are central to positivist research, which adheres to specifically structured research techniques to uncover single and objective reality and as the author has used correlation research design this selected philosophy was ideal to use with methodical statistical instruments. Moreover, this approach has helped the author to develop an ethical sustainability model along with building appropriate hypotheses and testing them.

3.2 Research Design

The selected research design for this study was correlational, with ethical drivers of business ethics and business sustainability data was collected mostly through from face to face and some from email survey. The focus of this study was to determine if relationships between variables does exist or not. The variables in the study does not provide the ability for rapid observable manipulation, so a quantitative experimental or quasi-experimental design was not appropriate for this research. The author has conducted descriptive statistics using survey, frequency distribution, mode and median as well as illustrations in bar and pie chart. Two non-experimental quantitative methods were appropriate for this study. Multiple Regression analysis has helped the researcher to determine if one variable predicts another and Correlational analysis has assisted the author to establish and justify the relationship between variables. For this study, another goal was to examine how much is the impact of one variable on another. From this perspective, a

correlational design was the most appropriate research design. The selected design has allowed the researcher to explain the relationship and to measure them in a quantitative manner

The author has used deductive research approach in this study. Deductive approach incorporates theory and rule analysis by considering previous hypothesis-based research. This approach follows the waterfall technique, by beginning from a theory to reaching conclusions, constantly making observations and assessment, ultimately the hypothesis is further tested and examined to achieve confirmation (Wertz, McSpadden, Charmaz, McMullen and Anderson, 2011). Deductive approaches use a categorisation system or typology. Based upon earlier literature a theoretical definition is established and demonstrates the writing of survey items. In some instances, subject matter professionals are asked to check the items. Deductive approach may be more applicable when there is well-recognised theory to direct the writing of items (Ford and Scandura, 2007).

The deductive approach was used as the author has built a research framework and formulated some hypotheses. The research framework was constructed based on the existing concepts, models and especially from a specific well-recognised triple bottom line theory. To identify the relationship between the variables in the research framework, hypotheses testing was carried out using various statistical tools. Survey items were developed from the existing literature of various business ethics elements and business sustainability to cover and measure the various hypotheses. This approach has helped to make the survey item represent the precise content areas of this study. Each item in the survey was separated and covered only one topic and followed the same fashion and tense. Furthermore, this approach has assisted the author to modify the research framework later if any hypothesis is not accepted.

The author has taken the approach of cross-sectional study using self-administered survey questionnaires for the collection of primary data from the respondents. The cross-sectional survey was designed meticulously by the researcher so that all the relevant participants can be a part of this research survey. This approach has provided the author to collect the data at one point in time from different layers of the enterprises management covering all the questions of independent variables, mediating, moderating and dependent variable for this study.

3.2.1 Research Methods

The author has used survey in this research due to many benefits such as it has allowed in-depth data collection in the real-life settings of the various elements of business ethics practice, ethical procurement, and business sustainability in the RMG sector in Bangladesh. The survey has assisted the author to acquire opinion in terms of business ethics and business sustainability from the supervisors and managers in the operational, middle, and top-level management of different RMG enterprises in Bangladesh. Various set of close ended questionnaires to cover the drivers of business ethics; business ethics practice; ethical procurement and business sustainability was incorporated as a tool in this survey strategy. This method has given the author to gather quantitative data that was analysed using descriptive and inferential statistics. Moreover, the quantitative method has significantly assisted the author to examine the research objectives in an insightful manner.

3.3 Measurement tools

In the field of quantitative research there is requirement for measurement so that whichever techniques are incorporated should provide reliable, valid, and sensitive measurement. Combination of nominal, ordinal and interval scale was used. A 10-point bipolar Likert scale questionnaires was formulated and implemented to measure the constructs of the research framework provided in (Figure 2.16). Scale purification was obtained by considering testing item reliability with the usage of Cronbach Alpha Co-efficient. It has facilitated the scale's reliability and was used precisely in the field of academic study project as in Doctor of Business Administration (DBA) dissertation, where a high degree of precision is indispensable.

To measure the Demographic questions nominal measurement was conducted such as by focusing on gender and race; as well as on the demographic questions Ordinal measurement was conducted by focusing on for instance numbers of experience, age, and designation. In this study descriptive statistics was incorporated to understand and evaluate the 9 demographic questions with univariable and bivariable analysis along with the graphical representation of pie and bar charts.

To measure the dependent, independent, mediating, and moderating variables ordinal measurement was carried out. To test a set of Hypotheses, questionnaires was developed with the

standard of a paper-based self-administered survey precisely for the target respondents. The data collection instrument was a 10-point Likert scale with 1/Strongly Disagree as the lowest anchor and 10/Strongly Agree as the highest anchor for business sustainability, drivers of business ethics items, business ethics practice and ethical procurement. The reason for using this 10-point scale method due to its wider distribution of scores around the mean for more discriminating power. The improved discriminating power assists to gain more reliability to isolate respondents into different categories (Allen and Rao, 2000).

3.4 Research Instrument

The following (table 3.1) demonstrate the numbers of items each variable has for the survey questionnaires to test the research framework. Moreover, the key authors from where each variable’s questionnaires have been created is also highlighted.

Table 3:1 Summary of Instrument Development.

Section	Variable	No of items	Levels of Measurement	Author
A	Demographic Questions	9	Ordinal & Nominal	Akhter (2016) & Salam and Senasu (2019) Adapted
B	DV	14	Interval	Akhter (2016) & Salam and Senasu (2019) Adapted
C1	IV1	13	Interval	Akhter (2016) & Salam and Senasu (2019) Adapted
C2	IV2	20	Interval	Selim (2018) & Salam and Senasu (2019) Adapted
C3	IV3	15	Interval	Mitroff (1983); Freeman (1984); Phillips, Freeman, and Wicks (2003); Carroll (1991) & Akhter (2016) Adapted.
C4	IV4	21	Interval	Brown, Treviño and Harisson (2005); Kalshoven, Den Hartog and De Hoogh. (2011) & Eisenbeiss (2012). Adapted
C5	IV5	17	Interval	Salamon (2001) & Rahim (2012a).
D	Med Var	15	Interval	Trevino and Nelson (1995); Pfordten (2012); Schwartz and Weber (2006); Enderle (1997); Fieser (2017); Bronn, Simsic, Cohen and Vidaver (2009) & Graafland and Van de Ven. (2016) Adapted
E	Mod Var	19	Interval	Scott (2018); Reuter, Goebel and Foerstl (2012) & Abouzeid (2019)

To analyse the relationship of the study's independent variable (Drivers of business ethics) to mediating variable (Business ethics practice); independent variable to dependent variables (Business Sustainability) through the mediating variable and mediating variable to dependent variable 13 pages' survey questionnaires was developed. For the moderating variable (Ethical Procurement) relationship with mediating and dependent variable, 2 pages' questionnaires were developed. The data that was gathered and entered in IBM Statistical Package for Social Sciences (SPSS) software 23 version and some descriptive statistics was run on the demographic responses. After generating descriptive statistics, the author has used Pearson correlation coefficient between multiple variables; Simple and Multiple Regression as well as Sobel test using SPSS 23 to test the conceptual framework.

After the survey was completed, the author has coded each survey response with numbers to protect the identity of the respondents. After coding was complete, the author has uploaded the Excel data into SPSS Version 23 for analysis. The respondents' data was portrayed as anonymous and was archived only in secured space. All data was stored with password protected with the back up on Google drive with administrative access by the researcher only. All the documents were only under the custody of the researcher. All paper documents were scanned and stored in Google drive for supervisor's needful and review.

For this study, the author conducted a visual inspection of data along with an automated SPSS validation to identify missing data or abnormal responses. If data was missing from the data set, the author has deleted the data for that individual case using the delete case feature in SPSS.

3.5 Validity and Reliability

The author has used face, content, and construct validity for this study. The researcher maintained the face validity by examining the questionnaires items in such a way so that it can be matched and measured the theoretical domain and the deliberate objectives of this study. Moreover, by carrying out the pilot study, the author received immense opportunity to evaluate participants interpretations of the questions as well as got the assistance of ensuring the appropriateness of the questionnaire.

Because the study was non-experimental, one of the greatest threats to external validity was participant selection, in this case the population from which the sample emerged. The content

validity was established by ensuring all the questionnaire items are pertinent drivers of business ethics and covers ethical procurement along with business sustainability. When the pilot study was undertaken, the Lead Supervisor Dr. Vikineswaran A. Maniam, a subject specialist of this research was the content validator of this study. The Lead supervisor has reviewed all the items of the questionnaire before the pilot study took place to ensure that the questionnaire effectually aims to evaluate the drivers of business ethics that can impact on business sustainability in the RMG sector of Bangladesh.

A generic guideline to ensure construct validity is to use already established and validated measurement concepts (Devellis, 2012). The author has used number of previous studies on the field of business ethics, ethical procurement, and business sustainability. Please refer to Table 3.1. Those past research has assisted the researcher on the development of the research instrument. Hence, it was ensured that the measurement items incorporate the critical drivers of business ethics and business sustainability centred on the past studies. The questionnaire incorporated only pertinent questions for measurement of this items, consequently verifying construct validity.

The researcher has used different steps to avoid various threats of reliability such as to eliminate the subject error the research has selected the respondents for this research in a meticulous manner. The respondents for instance were chosen based on designation and job experiences. The author has provided certain criteria mentioned in sampling technique and ethical considerations before selecting the participants to eradicate from occurring subject errors. Time error was not a major issue for this study as the interest of this research was not depended in a specific time instead was interested to examine on the contemporary practices of the research topic. As this study was based on self-administered survey questionnaire and the participants were given the options to fill up the questionnaire at their own convenient time hence the risk of observer effect was minimal. The participants were given the options to contact the researcher if any query arises. The respondents were requested to complete the questionnaire within 5 days, which has given the members ample opportunity to complete the survey at their own time. In this way the participant error was eliminated as there was 'neutral' time flexibility available for the members (Saunders, Lewis and Thornhill, 2012). The researcher eliminated the participant bias by taking comprehensive approach and with the assurance to the participants that the members responses is going to be portrayed as anonymous and with high confidentiality.

The Cronbach's alpha measure for the pilot study was used to address threats to reliability and validity. In addition, Cronbach's alpha as an internal consistency test on pilot results will combat threats to internal consistency (Dunn, Baguley and Brunsten, 2014). To measure internal consistency and address threats to validity, the author has conducted a pilot test with 18 participants from 2 RMG companies Dekko Apparels and Uni-Gears ltd in Dhaka Bangladesh. Results from the pilot test of the dependent variable business sustainability indicated that items in all constructs had alpha values between .835 and .848. From the 5 drivers of business ethics, the first driver had an alpha value of .927, the second driver came to .939; the third driver alpha score was .920; the fourth driver of business ethics alpha score was .911 and the last driver score came to .933. The total score of the drivers of business ethics came to an alpha score .980. The mediating variable business ethics practice alpha score was .943 and the moderating variable score was .937. The results from the total variables including Dependent Variable, Independent Variable, Mediating Variable and Moderating Variable came to .986, which shows an excellent outcome from the pilot study.

3.6 Study Population and sampling frame, Unit of Analysis; Sample Size and Sampling techniques.

3.6.1 Study Population

The study population for this study was all the employees who are working in the RMG companies in Bangladesh. There are over 4500 RMG companies from which 3504 RMG companies are registered with the Bangladesh Garments Manufacturing Export Association (BGMEA) (BGMEA.com.bd, 2020). There are 8 Export Processing Zones (EPZ) in Bangladesh situated in different locations such as Dhaka, Chattogram, Cumilla, Adamjee, Karnaphuli, Uttara, Ishwardi and Mongla. As per Bangladesh Export Processing Zone Authority (BEPZA), there are 97 foreign-invested garment factories operating in the country's 8 EPZ (Tbsnews.net, 2021). The total number of employees working in the RMG companies are over 4 million.

3.6.2 Sampling Frame

The sampling frame for this study are all the managers of various organisational layers of the RMG companies from different locations in Bangladesh such as Dhaka, Chattogram, Cumilla,

Uttara, Savar, Mongla, Adamjee, Narayanganj, Karnaphuli and Mymensingh. The number of employees and managers working differs from factories to factories such as the big factories, which falls under Tier 1 RMG companies in Bangladesh, employs over 1000 employees and another small-medium category factories, which are the Tier 2 companies have less than 1000 employees. Most of the Tier 1 companies are registered with BGMEA. The managers in Tier 1 companies are mostly segmented into the following categories:

Table 3:2 Managers and Supervisors in Tier 1 RMG Enterprises

Top Level	Middle Level	Operational Level
<ul style="list-style-type: none"> • Chief Executive Officer • Directors • Brand Quality Circle Manager • General Manager • Operation Manager • Production General Manager • Operation Head 	<ul style="list-style-type: none"> • Logistic Department- Import and Export Manager • Production and design Manager • Sample room Manager • Store Manager • Cutting Department- Manager • Industrial Engineering Manager • Fabric Manager • Merchandising Manager • Finishing Department- Finishing in charge • Packaging Manager 	<ul style="list-style-type: none"> • Iron Department Manager • Production Supervisor • Floor in charge • Finishing Department- Finishing Supervisor • Packaging Supervisor • Cutting Department – Supervisor • Fabric Supervisor • Store in Charge

3.6.3 Unit of Analysis

In this study the author has selected managers of different RMG companies as the unit of analysis. The primary reason for selecting the managers as the managers have insightful understanding and knowledge on the various drivers of business ethics and the implementation of ethical practice throughout the organisation. This can enable to identify individual manager’s attitude, behaviour and perceptions on business ethics practice and its critical drivers. It has assisted the author to assess from the managers to what extent each of the RMG companies are practicing the business

ethics practice all the way through the organisation for achieving and maintaining business sustainability.

3.6.4 Sample Size Determination

The author has looked to obtain data from various managers of the three levels of the RMG companies focusing from five different locations Dhaka, Savar, Cumilla, Narayanganj and Mymensingh where most of the RMG enterprises are situated (MappedinDhaka, 2019). There are various approaches such as census for smaller population, replicating a sample size for similar studies using formulas and published tables to determine sample size. Some of the famous authors creations are Yamane (1967) statistical formula, for obtaining sample size for a finite population. This method is only applicable when the numerical strength of the population is known (Oribhabor and Anyanwu, 2019). Slovin (1960) has a similar formula like Yamane (1967) and is mostly used for infinite population and when there is no notion about population's behaviour. However, there are few detriments with this formula as this formula has mathematical rigor deficiencies. Moreover, in the world of academia this formula does not have very good reputation due to dearth of precision of wording (Ryan, 2013). Another formula is of Glenn (1992), where there are two tables, which provide a useful guide for determining the sample size that may require to determine the necessary sample size for a various pattern of levels of precision, confidence, and variability (Singh and Masuku, 2014). One more approach is Cohen (1988) who created a statistical power analysis to determine the sample size. It is one of the most prevalent approaches in the behavioural sciences in calculating the required sampling size (Cappelleri and Darlington, 1994). This power analysis is based on five elements for instance significance level or criterion, effect size, desired power, estimated variance and sample size (Cohen, 1988). One of the limitations of this analysis for instance Cohen (1988, 1992) proposed that a medium effect size must be apparent to the naked eye that may be impractical considering the array of research fields that use the preceding principles (Christopher, 2019). Another formula to determine sample size is Cochran (1963) formula, which was created to calculate the necessary sample size for the required level of precision, confidence level and the expected proportion of the characteristic appear in the population (Nanjundeswaraswamy and Divakar, 2021).

The author has considered the below key issues to determine the same size for this study. As the population is large and infinite as well as the target respondents for this survey are the managers of the RMG enterprises in 5 locations of Bangladesh, the author has selected to use Cochran's formula, which is a highly recommended and established formula. This formula is most suitable for a large population (Nanjundeswaraswamy and Divakar, 2021). On the contrary, Yamane formula is suitable for finite population and Cohen's approach is appropriate to use when the sample size is smaller, or not comparatively close to Cochran and only the number of exogenous variables are known (Uakarn, Chaokromthong and Sintao, 2021)

By using the above Cochran's formula, the author decided to implement the margin of error to +/- 6%, as it allows more precision along with a confidence level of 95%, as it decreases the chance for errors in the sampling along with a Z value of 1.96 at 95% confidence level. Moreover, population proportion of .5 has been considered to achieve the maximum variability. This has given the sample size determination to 267 participants. (Please refer to Appedix-3) for the calculations. The author has reached to 452 participants with an expected outcome of over 59.1% response rate, which is highly acceptable in the field of academic research. At the end of the survey, the author did manage to meet the expected outcome by achieving 288 respondents which came to a healthier 63.7% from 452 respondents. However, there were 9 participants who provided with missing information in various parts of the survey. Therefore, the completed response from the participants ended up to 279 from 452 respondents, which was 61.7% response rate.

3.6.5 Sampling Technique

Among various purposive sampling the author has used critical case sampling as it has allowed to collect the various information on ethics and business sustainability in the RMG sector of Bangladesh. Purposive sampling is an acceptable kind of sampling for special situations. It uses the judgment of an expert in selecting cases or it selects cases with a specific purpose in mind. The management of different layers was suitable for this study as the knowledge of various ethical issues practice was known to them. The author has used companies in this research covering from 1st generation RMG companies to the 3rd Generation RMG companies in Bangladesh. The

various practices of ethics in different enterprises have provided a holistic understanding on the impact of Business Ethics on Business Sustainability.

3.7 Data Collection Methods

To acquire data using primary research survey is an effective tool to collect data from wider range of population. To effectively collect data and protect participant anonymity, the primary data collection method for all the variables was done mostly through face-to-face self-administered survey questionnaire. The response from the survey has provided significant opportunities for the author to collect various ethical perspectives from the management of different layers in various RMG enterprises.

To start the survey, the author has gone to visit two RMG companies in Dhaka to carry out the pilot study in October 2020. The author has collected 18 participants from 2 companies, one of the companies was Dekko Apparels Ltd situated in Mirpur Dhaka and the other corporation was Uni Gears Ltd in Gazipur, Dhaka. It has allowed the author to estimate the reliability of the instrument as well as identifying the individual manager's perspective of the ethical practice on business sustainability from 2 different locations. The pilot study has provided healthy results for the rest of the survey to take place.

For the rest of the survey, that took place from 5 different locations of Bangladesh for instance Dhaka, Savar, Gazipur, Narayanganj and Mymensingh. To get all the responses from the participants it has taken around 3 months. The researcher has conducted survey from 20 different companies from these locations. The author has started conducting the survey from March 2021 and by mid of June 2021, the author's desired numbers of participants and responses were reached. The author used mostly face to face survey however on few occasions where the respondents were not available e-mails were sent. To be precise, out of 279 complete responses from the participants, the researcher has received 243 responses from face-to-face survey and 36 reply through email. Permission from the respondents was taken for their gracious involvement in the survey while distributing the survey questionnaires to the respondents of the selected companies. The author has started the survey from various locations of Dhaka from March till May to collect the information from the following 6 different companies:

Table 3:3 Survey Location and Companies

Location	Companies
Dhaka	<ul style="list-style-type: none">• Epyllion Style Ltd.• Epyllion Knitwear Ltd.• Dekko Knitwear Limited.• Dekko Apparels Limited.• Saturn Textiles Ltd.• Cosmopolitan Industries (Pvt) Ltd.

From the last week of April till the 2nd week of May, the author went to the vicinity of Mymensingh Division to gather survey from the various managers of 2 companies provided in the table below:

Table 3:4 Survey Location and Companies

Location	Companies
Mymensingh	<ul style="list-style-type: none">• Utah Fashion Ltd.• Green textile limited.

In the 3rd week of May the researcher has gone to Narayanganj outskirts of Dhaka to collect the survey from the respondents from the following 3 companies:

Table 3:5 Survey Location and Companies

Location	Companies
Narayanganj	<ul style="list-style-type: none">• Metro Knitting and Dyeing Ltd.• Kwun Tong Apparels Ltd.• Epic Garments Manufacturing Limited.

From the last week of May till the 1st week of June, the researcher went to Gazipur, to conduct the survey from the following companies provided in the table. Out of the 4 companies provided following in the table, survey from Uni-Gears Ltd. was already conducted in October 2020 for pilot study:

Table 3:6 Survey Location and Companies

Location	Companies
Gazipur	<ul style="list-style-type: none">• Salek Textile Ltd.• Aba Garments Ltd.• Uni-Gears Ltd.• Mascotex Ltd.

In the 2nd week of May; first and second week of June, the author went to Savar just outskirts of Dhaka, to collect information from the respondents of the 5 RMG companies mentioned below:

Table 3:7 Survey Location and Companies

Location	Companies
Savar	<ul style="list-style-type: none">• Continental Garments Industries (Pvt) Ltd.• Helicon (Pvt) Ltd.• Ananta Garments Ltd.• FCI (BD) Ltd.• Vertex Wear (Ltd).

The survey has allowed the author to compare the practices of business ethics in various companies as well as to understand the perspective of managers throughout the organisational structure towards ethical practice and how it can provide business sustainability for the enterprises. Furthermore, it has facilitated the author to evaluate the gaps of ethical practice exists in general and in specific enterprises as well as suggesting the management on the areas of improvements required in terms of business ethics practice in the RMG sector of Bangladesh.

3.8 Data Analysis

This study has used quantitative methods because the primary focus is to understand the relationship between business ethics drivers' activities and business sustainability. Firms are receiving increased pressure to engage in business ethics practice from a myriad of stakeholder groups, including employees, governing bodies, special interest groups, customers, and local communities. Responding to the pressures of these various stakeholder groups creates value for

the firm in as much as the relationship with each of them is strengthened. For the socially responsible firm, customers are more loyal, employees are more loyal, governing bodies are satisfied with compliance, and news media provides favourable coverage. This study sought to determine the impact of business ethics practice efforts for business sustainability in the RMG sector of Bangladesh. The following Table 3.8 depicts the data analysis methods that have been used to analysis each of the six research objectives in the next research findings chapter.

Table 3:8 Research Objectives Analysis Methods.

Research Objectives	Data Analysis Methods
To analyse the first research objective- To evaluate the relationship between business ethics and business sustainability among the RMG enterprises in Bangladesh.	Correlation analysis
To measure the second research objective-To critically assess the relationship between the critical drivers of business ethics and business ethics practice among the Bangladesh Ready-made Garments Enterprises.	Correlation Analysis
To evaluate the third objective- To evaluate the mediating effect of business ethics practice between drivers of business ethics and business sustainability in the Ready-made Garments sector of Bangladesh.	Simple and Multiple regression and 4-step indirect effect method along with the Sobel test for mediation analysis.
To assess the fourth objective- Evaluating the influence of ethical procurement as a moderating variable on the relationship between the business ethics practice and business sustainability in the RMG sector of Bangladesh	Moderation analysis and multiple regression investigation.
To measure the fifth research objective- Generation wise comparisons of the RMG enterprises' implementation of business ethics practices in Bangladesh	Frequency table.
To evaluate the last objective- To recommend an ethical sustainability model for the RMG enterprises in Bangladesh.	A research framework was developed, and hypotheses testing was conducted using statistical analyses.

3.9 Ethical Consideration

The author has considered holistic ethical issues and took various measures to precisely cover the ethical factors associated with the survey Participant, Researcher, and the University. This study was carried out keeping in mind of Digital Security Act 2018, which is the Personal Data Protection law in Bangladesh. Employees' data from the different companies that was collected for this research was treated as private and confidential. Different RMG companies in Bangladesh from where the research was conducted the companies code of conduct, which specify it is critical that employees to treat such information as confidential in accordance with the requirements of Company's policies and was ensured all necessary measures to protect this information. The Company's ownership of such custody information (that incorporates company and personnel information) shall continue even after the employee leaves the organisation.

This study has complied with the Personal Data Protection act in Bangladesh. Prior to executing the survey, the researcher has sought for individual written consent. The written consent was attached at the beginning of the questionnaire for the participants review and agreement.

The respondents' data was portrayed as anonymous and was only be archived in secured space. By going through this process, the author was able to mitigate the risk of a potential breach in confidentiality of personal information disclosure which could damage the respondent's reputation. Furthermore, a disclaimer was included at the beginning of the survey questionnaire, which provided an extra-legal protection which can improve the trust and promises provided by the author to the respondents in the terms and conditions agreements of the survey.

The survey items were included in Microsoft Word. Every participant's response was saved in a password protected Microsoft Word Document. All data apart from password protected was also saved for back up on Google drive with administrative access by the researcher only. All the documents were only under the custody of the researcher. All paper documents were scanned and stored in Google drive for supervisor's needful and review. The researcher acted with honesty to make sure the data to be stored in a secured manner and protect the confidentiality of the respondent. After the completion of the survey, the participants have received an email from the researcher to express gratitude for their participation in the survey. If it is required, the author has

kept an option of reporting back to the company management on the outcome of the research for their kind attention.

The researcher has made sure the risks associated with the author are completely taken care of by either taking approval from the management of the companies or Human Resource Department before the start of the survey. The written approval from the management was attached in the questionnaire as a reference to the respondents. By following this method, it has confirmed that the respondents are aware that the research is conducted for UWTSD and have obtained necessary support from the company. Survey was conducted mostly through face to face using paper-based Microsoft word document. The participants also had the option to email the form to the researcher after completing the questionnaire

The author considered meticulously the risks to the University by adhering with all the pertinent regulations and legal requirements (i.e., Personal Data Protection, Company's Code of Conduct, University's Research Integrity and Ethics Code of Practice and University's Research Data Management Policy). The author made sure a high standard of data protection and privacy within the organisation as well as to protect the university reputation. Moreover, the study also practiced good judgement by seeking clarification or proper authorisation prior to circulating confidential, personal, or sensitive information.

Chapter 4 : Research Findings

Introduction:

In this chapter, author attempted to represent the consequences of statistical analysis and their interpretation. Here, the researcher has considered statistical analysis under three board categories a) Univariable Analysis, b) Bivariable Analysis and c) Multivariable Analysis. The demographical and socio-economic status of the study participants is introduced in univariable analysis. In bivariable analysis, researcher has measured the relationship through Chi-Square and its significance level. And lastly, in multivariable analysis, the author has presented simple and multiple regression analysis.

4.1 Demographic representations and analysis

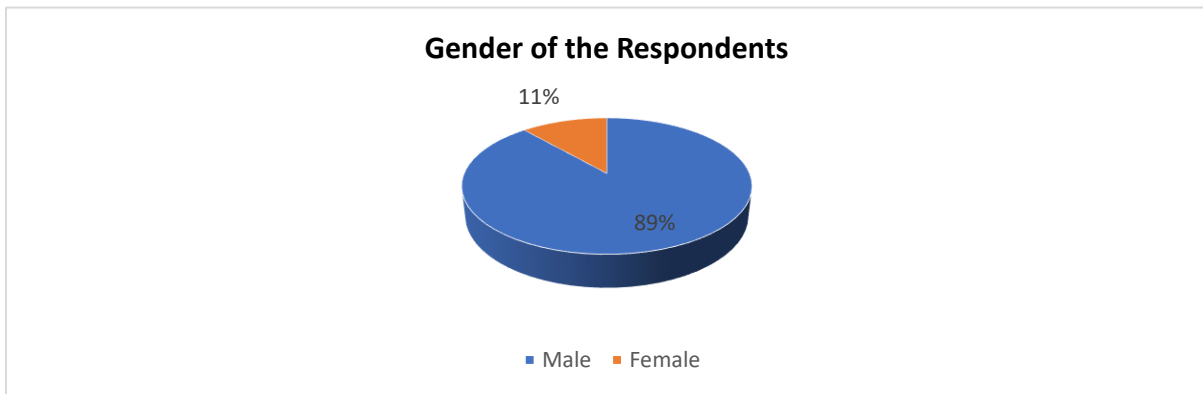


Figure 4:1 Gender Respondents

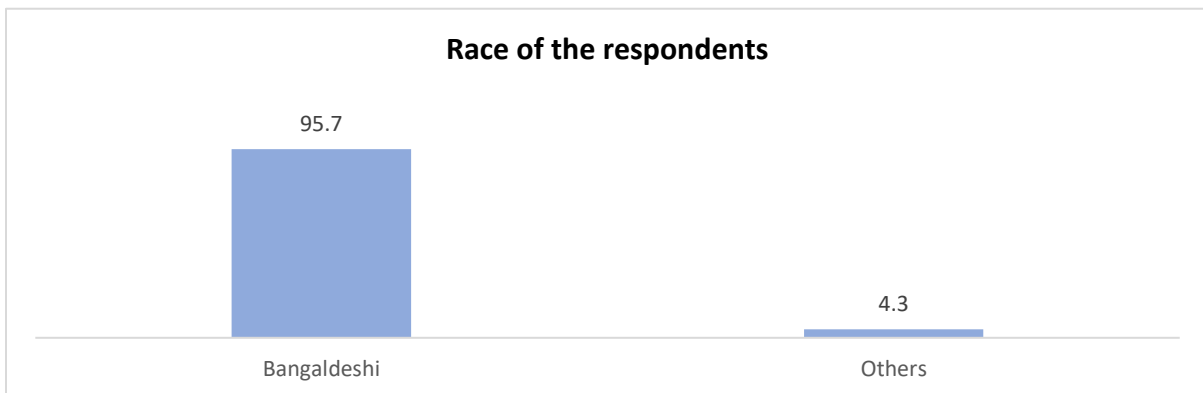


Figure 4:2 Respondents Race

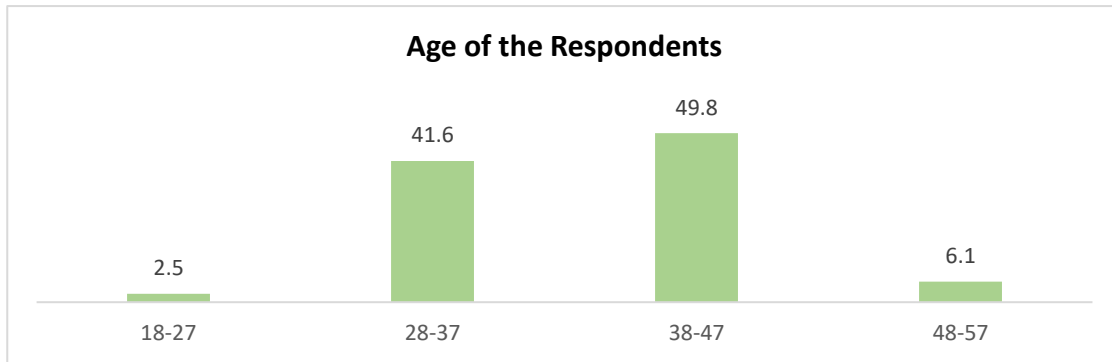


Figure 4:3 Respondents Age

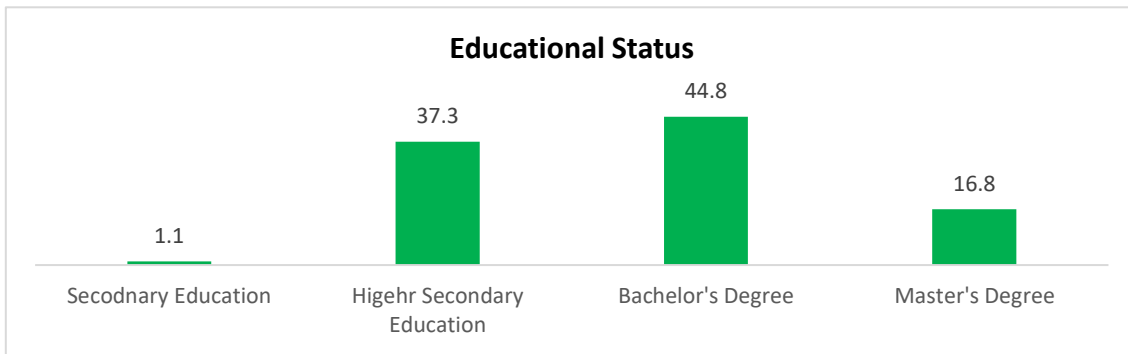


Figure 4:4 Educational Status



Figure 4:5 Working Department

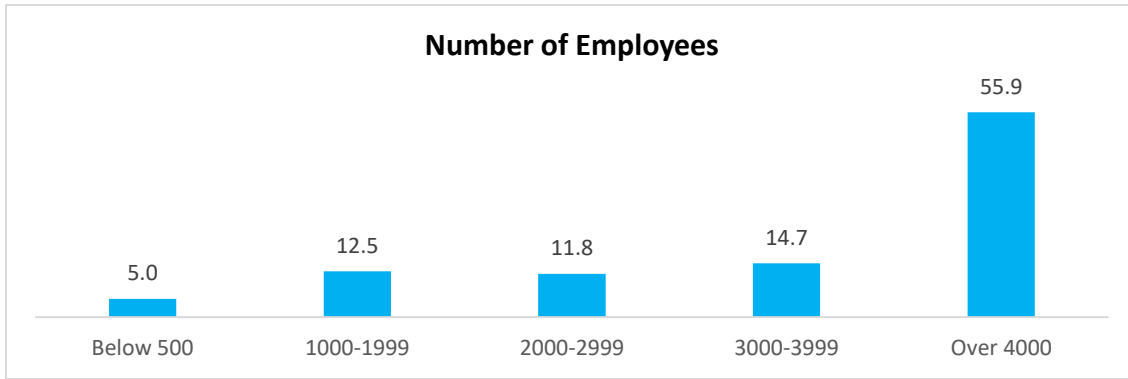


Figure 4:6 Number of Employees



Figure 4:7 Work Experience

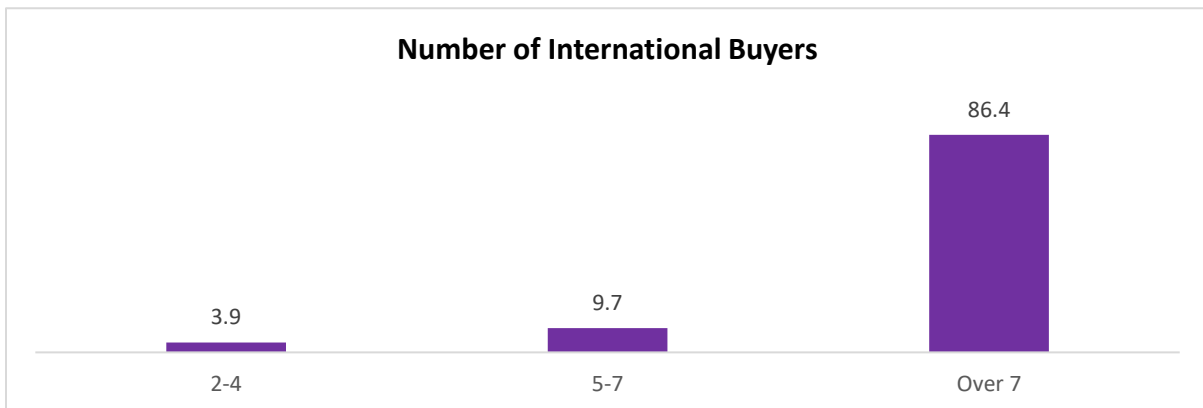


Figure 4:8 Number of International Buyers

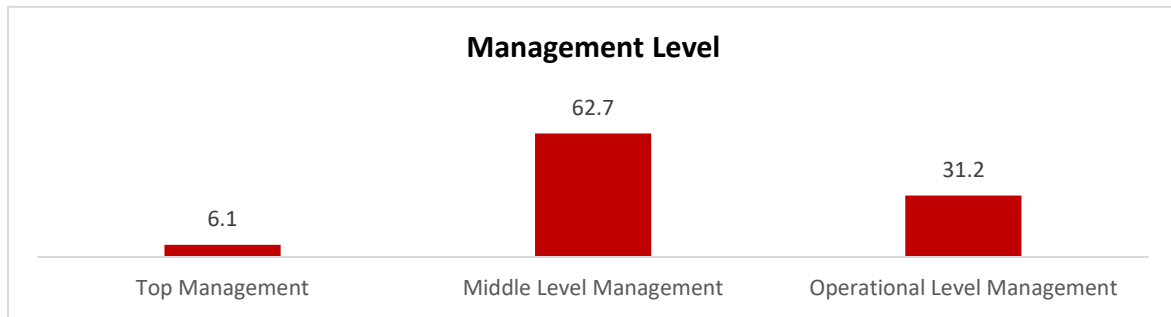


Figure 4:9 Management Level

4.1.1 Univariable Analysis on Demographic:

Table 4:1 Demographic and Socio-Economic Representation.

An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh.

Characteristics	n (%)
Gender of the Respondents	
Male	247 (88.5%)
Female	32 (11.5%)
Race of the respondents	
Bangladeshi	267 (95.7%)
Others	12 (4.3%)
Age of the Respondents	
18-27	7 (2.5%)
28-37	116 (41.6%)
38-47	139 (49.8%)
48-57	17 (6.1%)
Education Category	
Secondary Education	3 (1.1%)
Higher Secondary Education	104 (37.3%)
Bachelor's Degree	125 (44.8%)
Master's Degree	47 (16.8%)
Working Department	
Merchandising	17 (6.1%)
Sewing	21 (7.5%)
Garment Washing	3 (1.1%)
Finishing	20 (7.2%)
Others	218 (78.1%)
Work Experience	
More than a year	2 (0.7%)
3-6 years	38 (13.6%)
7-10 years	192 (68.8%)
More than 10 years	47 (16.8%)
Number of Employees	
Below 500	14 (5.0%)
1000-1999	35 (12.5%)
2000-2999	33 (11.8%)
3000-3999	41 (14.7%)
Over 4000	156 (55.9%)
Number of International Buyers	
2-4	11 (3.9%)
5-7	27 (9.7%)
Over 7	241 (86.4%)
Management Level	
Top Management	17 (6.1%)
Middle Level Management	175 (62.7%)
Operational Level Management	87 (31.2%)

According to Table 4.1, 88.5% are male respondents and 11.5% are female respondents. There are couple of reasons for this disparity such as Bangladesh scores 55 on Masculinity index and can be reflected as a Masculine society. This implies group-based circulation of tasks and this results of encouraging centralised authority (Haque and Mohammad, 2013). Males are dominant in Bangladeshi culture. Head of the families, groups and societies are mostly men (Hofstede,

2016). That makes one of the reasons for the male to pursue higher education compared to female in Bangladesh. Most of the employees in the Bangladesh RMG sector are women however due to dearth of education, communication skills and security problem the female are falling behind in the managerial roles. At present, the male dominates significantly with around 95% of the managerial roles in this sector. The women are mostly working in the production department. In 2019, joint research carried out in the RMG sector of Bangladesh by International Labour Organization and United Nation women and found out that no substantial steps are taken in the past decade to augment the women's representation in the managerial and leadership position (Haque, 2022).

The majority respondents (95.7%) are Bangladeshi resident and only 4.3% are non-Bangladeshi resident. Among the respondents, 2.5% are aged between 18-27, 41.6% are aged between 28-37, 49.8% are aged between 38-47, and 6.1% are aged between 48-57. Only 1.1% of respondents have secondary education, 37.3% of respondents have higher secondary education, and 44.8% and 16.8% of respondents have bachelor's and master's degree education, respectively. It is observed that respondents under work department characteristics, are 6.1% merchandiser, 7.5%, 1.1%, and 7.2% are working in sewing, garment washing and finishing departments, respectively, and 78.1% works in other departments. In work experience characteristics, it has been found that only 0.7% of respondents have above 1 to 2 years of work experience, 13.6% of respondents have 3-6 years of work experience, 68.8% of respondents have 7-10 years of work experience and 16.8% of participants have more than 10 years of work experience. In terms of employees working in the company, only 5.0% of companies have less than 500 employees, 12.5%, 11.8%, 14.7% and 55.9% of respondents have 1000-1999, 2000-2999, 3000-3999 and more than 4000 employees, correspondingly. Furthermore, from the survey it has been identified that 3.9% of the companies have 2-4 international buyers, 9.7% of companies have 5-7 international buyers, and 86.4% of respondents have more than 7 international buyers. Lastly, the distribution of respondents among different management level were 6.1%, 62.7%, and 31.2% have top management, mid-level management and operational-level management respectively.

4.1.2 Bivariable Analysis on Demographic:

Table 4:2 Cross Tabulation for Some Demographic Variable with Educational Level

Characteristics	Educational Level				p-value
	Secondary Education	Higher Secondary Education	Bachelor's Degree	Master's Degree	
Age group					
18-27	0 (0.0%)	3 (2.9%)	4 (3.2%)	0 (0.0%)	<0.001
28-37	1 (33.3%)	81 (77.9%)	28 (22.4%)	6 (12.8%)	
38-47	2 (66.7%)	20 (19.2%)	89 (71.2%)	28 (59.6%)	
48-57	0 (0.0%)	0 (0.0%)	4 (3.2%)	13 (27.7%)	
Working Department					
Merchandising	0 (0.0%)	2 (1.9%)	11 (8.8%)	4 (8.5%)	<0.001
Sewing	0 (0.0%)	15 (14.4%)	3 (2.4%)	3 (6.4%)	
Garment Washing	1 (33.3%)	1 (1.0%)	1 (0.8%)	0 (0.0%)	
Finishing	0 (0.0%)	10 (9.6%)	8 (6.4%)	2 (4.3%)	
Others	2 (66.7%)	76 (73.1%)	102 (81.6%)	38 (80.9%)	
Work Experience					
More Than a Year	0 (0.0%)	0 (0.0%)	2 (1.6%)	0 (0.0%)	<0.001
3-6 years	0 (0.0%)	26 (25.0%)	11 (8.8%)	1 (2.1%)	
7-10 years	2 (66.7%)	69 (66.3%)	98 (78.4%)	23 (48.9%)	
More than 10 years	1 (33.3%)	9 (8.7%)	14 (11.2%)	23 (48.9%)	

From Table 4.2, it can be observed that only 1 respondent has secondary education from age group of 28-37 years. And respondents of the higher secondary education level, 81 are from age group of 28-37 years and 20 are from age group of 38-47 years. 89 respondents with bachelor's

degree are from the age group of 38-47 years. In case of master's degree, 28 respondents are from the age group of 38-47 years, which is statistically significant. From working department characteristics, it was found that only 1 respondent have secondary education and works in garment washing department, 15 respondents have higher secondary education and works in sewing department, and 11 and 4 respondents have bachelor's and master's degree are working in merchandising department, which implies that merchandising department demands highly educated people. In the last characteristics, it has been seen that 2 and 69 of respondents having secondary and higher secondary education have 7-10 years of work experience. Participants holding bachelor's degree, 98 have 7-10 years of work experience and 14 have more than 10 years of work experience, and respondents holding master's degree, 23 have 7-10 years of work experience and 23 have more than 10 years of work experience and the results are statistically significant.

4.2 Statistical analyses on the research objectives

4.2.1 Statistical analysis on the first research objective

The below statistical analysis has been conducted keeping the first research objective in mind, which is to critically evaluate the relationship between drivers of business ethics and business sustainability among the Ready-made Garments enterprises in Bangladesh. To evaluate the first objective the researcher formulated the first alternative hypothesis of this study which was "There is a relationship between drivers of business ethics and business sustainability".

Table 4:3 Correlation among the Independent Variables

	Ethical Code of Conduct	Environmental Management System	Corporate Social Responsibility	Ethical Leadership	New Governance
Ethical Code of Conduct	1.000	.548**	.189**	.455**	.172**
Environmental Management System		1.000	.254**	.362**	.275**
Corporate Social Responsibility			1.000	.302**	.126*
Ethical Leadership				1.000	.318**
New Governance					1.000

** . Correlation is significant at the 0.01 level (2-tailed).

From Table 4.3, the author investigated that between ‘Ethical Code of Conduct’ and ‘Environmental Management System’ have moderate relationship ($r = 0.548$) and between ‘Ethical Code of Conduct’ and ‘Ethical Leadership’ have small relationship ($r = 0.455$). And rest of the independent variables have slight relationship among each other.

Table 4:4 Correlation between Independent Variables and Dependent Variable

	Ethical Code of Conduct	Environmental Management System	Corporate Social Responsibility	Ethical Leadership	New Governance
Business Sustainability	0.256**	0.405**	0.355**	0.282**	0.168**

** . Correlation is significant at the 0.01 level (2-tailed).

From Table 4.4, it has been observed that Environmental Management System demonstrates the maximum correlation ($r=0.405$) with Business Sustainability and New Governance demonstrates the minimum correlation ($r=0.168$) with Business Sustainability and these are highly significant. It can be seen from the correlation test that there is a relationship between drivers of business ethics and business sustainability.

4.2.2 Statistical analysis on the second research objective

The following analysis has been focused by considering the second research objective that is to critically assess the relationship between the critical drivers of business ethics and business ethics practice among the Bangladesh Ready-made Garments enterprises. To examine the second research objective the author created the second alternative hypothesis of this study, which was “There is a relationship between drivers of business ethics and business ethics practice”.

Table 4:5 Correlation between Independent Variables and Mediating Variable

	Ethical Code of Conduct	Environmental Management System	Corporate Social Responsibility	Ethical Leadership	New Governance
Business Ethics Practice	.236**	.359**	.369**	.437**	.399**

** . Correlation is significant at the 0.01 level (2-tailed).

From Table 4.5, it has been seen that Ethical Leadership demonstrates the maximum correlation ($r=0.437$) with Business Ethics Practice and Ethical Code of Conduct demonstrates the minimum correlation ($r=0.236$) with Business Ethics Practice and these are highly significant. The correlation test results show that there is a relationship between drivers of business ethics and business ethics practice.

4.3 Multivariable Analysis

In multivariate analysis, author conducted multiple regression analysis. The researcher studied five independent variables (Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance), one dependent variable (Business Sustainability), one moderating variable (Ethical Procurement) and one mediating variable (Business Ethics Practice).

Author considered the mediation analysis tests where one independent variable (Ethical Code of Conduct) affects a mediating variable (Business Ethics Practice) and, in turn, that variable affects the dependent variable (Business Sustainability). Studying the mediator variable, author attempted to explain how or why (typically well-established) of a relationship is between two other variables.

An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh.

Baron and Kenny's (1986) 4-step indirect effect method were deliberated for mediation analysis. This method is among the original methods for testing for mediation. It delivers a very clear approach to establish relationships between variables.

4.3.1 4-Step Mediation analysis to analyse the third research objective

To assess the third objective which is to assess the mediating effect of business ethics practice between drivers of business ethics and business sustainability in the Ready-made Garments sector of Bangladesh the following mediation analysis has been carried out.

Mediation Analyses

Mediation analyses the effects of 'Ethical Code of Conduct' (the independent variable) on 'Business Sustainability' (the dependent variable) control through a third variable, 'Business Ethics Practice' (the mediator). By this, mediators describe the pivotal relationship between two variables or "how" this relationship works.

Direct effect model for 1st Independent Variable (Ethical Code of Conduct):

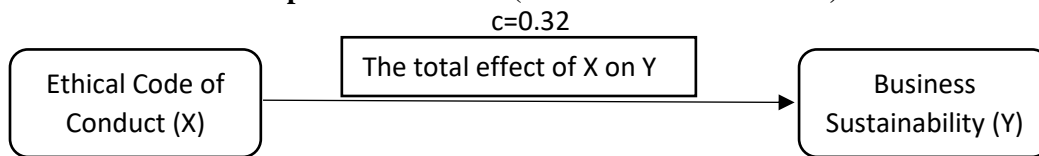


Figure 4:10 Direct effect model for 1st Independent Variable

Basic Mediation Model for 1st Independent Variable (Ethical Code of Conduct):

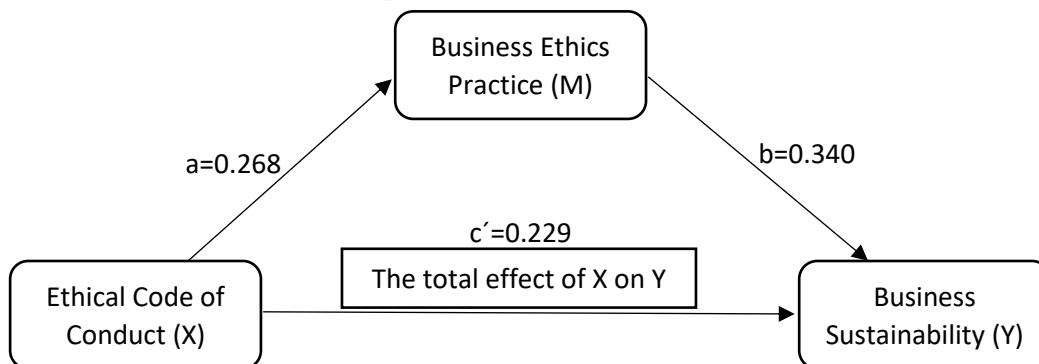


Figure 4:11 Mediation model for 1st Independent Variable

An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh.

Here,

c = the total consequence of X on Y

$$c = c' + ab$$

c' = the direct consequence of X on Y later regulating for M; $c' = c - ab$ and

ab = the indirect consequence of X on Y.

The above model demonstrates standard mediation model, where perfect mediation appears when the consequence of X on Y decreases to 0 with M in the model and partial mediation appears when the consequence of X on Y decreases by a nontrivial amount (the actual amount is up for debate) with M in the model.

Step 1: Author estimated the relationship between X on Y (Ethical Code of Conduct on Business Sustainability)

Table 4:6 Model Summary for 1st Independent Variable (Ethical Code of Conduct) in Step-1

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.342	0.117	0.114	0.62924
Predictors: (Constant), Ethical Code of Conduct				
Dependent Variable: Business Sustainability				

Table 4.6 detected that Ethical Code of Conduct explain 11.7% on Business Sustainability.

Table 4:6.1 Simple Regression analysis for 1st Independent Variable (Ethical Code of Conduct) in Step-1

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
	(Constant)	5.67		0.46	<0.001
Ethical Code of Conduct	0.32	0.05	<0.001	0.21	0.42

Dependent Variable: Business Sustainability

Table 4.6.1 revealed that by change of one unit of Ethical Code of Conduct positively, will increase Business Sustainability by 0.32 unit and the outcome is statistically significant.

Step 2: Estimate the relationship between X on M (Ethical Code of Conduct on Business Ethics Practice) -Path “a” must be significantly different from 0; IV and mediator must be related.

Table 4:6.2 Model Summary for 1st Independent Variable (Ethical Code of Conduct) in Step-2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.277	0.077	0.074	0.66400
Predictors: (Constant), Ethical Code of Conduct				
Dependent Variable: Business Ethics Practice (Mediating Variable)				

Table 4.6.2 detected that Ethical Code of Conduct explain 7.7% on Business Ethics Practice.

Table 4:6.3 Simple Regression analysis for 1st Independent Variable (Ethical Code of Conduct) in Step-2

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
	(Constant)	6.491	0.485	<0.001	5.536
Ethical Code of Conduct	0.268	0.056	<0.001	0.158	0.378

Dependent Variable: Business Ethics Practice (Mediating Variable)

Table 4.6.3 revealed that by increase of one unit from Ethical Code of Conduct, will increase Business Ethics Practice by 0.268 unit and the result is statistically significant.

Step 3: Estimate the relationship between M on Y (Business Ethics Practice on Business Sustainability) -Path “b” must be significantly different from 0; DV and mediator must be related.

Direct Effect Model of Mediating Variable on Dependent Variable:

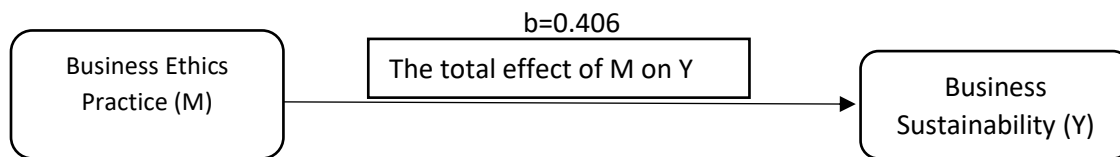


Figure 4:12 Direct model for Mediating and Dependent Variable

Table 4:6.4 Model Summary for Mediating Variable on Dependent Variable in Step-3

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.419	0.176	0.173	0.60799

Predictors: (Constant), Business Ethics Practice (Mediating Variable)

Dependent Variable: Business Sustainability

Table 4.6.4 Detected that Business Ethics Practice explain 17.6% on Business Sustainability.

Table 4:6.5 Simple Regression analysis for Mediating Variable on Dependent Variable in Step-3

Coefficient					
Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
(Constant)	4.869	0.467	<0.001	3.949	5.789
Business Ethics Practice (Mediating Variable)	0.406	0.053	<0.001	0.302	0.510

Dependent Variable: Business Sustainability

Table 4.6.5 revealed that by increase one unit of Business Ethics Practice, will increase Business Sustainability by 0.406 unit and the result is highly significant.

Step 4: Estimate the relationship between M on Y regulating for X (Business Ethics Practice on Business Sustainability, controlling for Ethical Code of Conduct) -Path “b” and “c” must be significantly diverse from 0; mediator and DV must be related. The effect of X on Y decreases with the inclusion of M in the model.

Table 4:6.6 Model Summary for 1st Independent Variable (Ethical Code of Conduct) in Step-4

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.480	0.231	0.225	0.58836	1.818

Predictors: (Constant), Business Ethics Practice (Mediating Variable), Ethical Code of Conduct

Dependent Variable: Business Sustainability

Table 4.6.6 detected that Business Ethics Practice and Ethical Code of Conduct explain 23.1% on Business Sustainability. Author also found that there are some autocorrelations exists (DW=1.818 < 2).

Table 4:6.7 Multiple Regression analysis for 1st Independent Variable (Ethical Code of Conduct) in Step-4

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	3.464	0.551	<0.001	2.379	4.550		
Ethical Code of Conduct	0.229	0.052	<0.001	0.128	0.331	0.923	1.083
Business Ethics Practice (Mediating Variable)	0.340	0.053	<0.001	0.235	0.445	0.923	1.083

Dependent Variable: Business Sustainability

Table 4.6.7 revealed that increase of one unit of Ethical Code of Conduct, will increase Business Sustainability by 0.229 unit and increase of one unit of Business Ethics Practice, will increase Business Sustainability by 0.34 unit and the outcome is statistically significant. Author also observed from the value of VIF that there is no multicollinearity among the predictors.

Here the researcher observed that the total effect model demonstrates a substantial positive relationship between Ethical Code of Conduct (X) and Business Sustainability (Y). While model ‘a’ shows that Ethical Code of Conduct (X) is also positively related to Business Ethics Practice (M). And model ‘b’ shows that Business Ethics Practice (M) positively forecasts Business Sustainability (Y) when regulating for Ethical Code of Conduct (X).

Since the relationship between Business Ethics Practice (M) and Business Sustainability (Y) is significant when controlling for Ethical Code of Conduct (X) but change in coefficient, it suggests that Business Ethics Practice (M) does mediate this relationship.

For testing the importance of the indirect test, the author conducted the Sobel test.

Table 4:6.8 Sobel Test

	Input		Test statistic:	Std. Error:	p-value:
<i>a</i>	0.229	Sobel test:	3.63067863	0.02144503	0.00028268

From the above Sobel test, researcher has observed that, p-value is less than 0.001 which indicates that the test is significant. As well as the mediator variable along with the independent variable is significantly describing the dependent variable. Third alternative hypothesis may be accepted for first independent variable (Ethical Code of Conduct).

Direct effect model for 2nd Independent Variable (Environmental Management System):

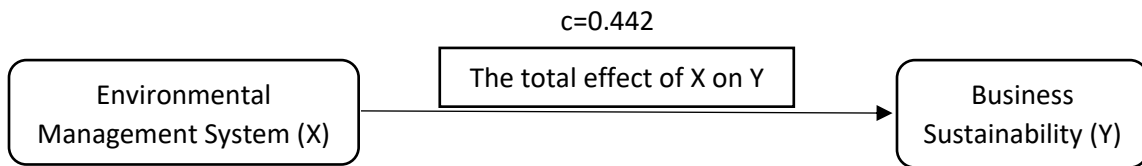


Figure 4:13 Direct effect model for 2nd Independent Variable

Basic Mediation Model for 2nd Independent Variable (Environmental Management System):

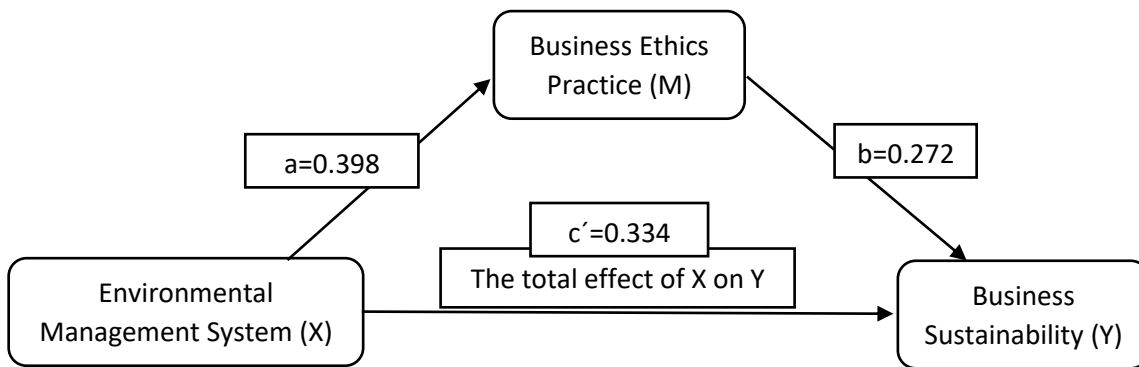


Figure 4:14 Mediation Model for 2nd Independent Variable

An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh.

Here,

c = the total consequence of X on Y

$c = c' + ab$

c' = the direct consequence of X on Y later regulating for M; $c' = c - ab$ and

ab = the indirect consequence of X on Y.

The above model demonstrates standard mediation model.

Step 1: Author estimated the relationship between X on Y (Environmental Management System on Business Sustainability).

Table 4:6.9 Model Summary for 2nd Independent Variable (Environmental Management System) in Step-1

Model Summary				
Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.458	0.210	0.207	0.59512
Predictors: (Constant), Environmental Management System (EMS)				
Dependent Variable: Business Sustainability				

Table 4.6.9 detected that Environmental Management System explain 21.0% on Business Sustainability.

Table 4:6.10 Simple Regression analysis for 2nd Independent Variable (Environmental Management System) in Step-1

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
	(Constant)	4.532		0.457	<0.001
Environmental Management System	0.442	0.052	<0.001	0.341	0.544

Dependent Variable: Business Sustainability

Table 4.6.10 revealed that by increase of one unit from Environmental Management System, will increase business sustainability with 0.442 unit and the result is statistically significant.

Step 2: Estimate the relationship between X on M (Environmental Management System on Business Ethics Practice) -Path “a” must be significantly different from 0; IV and mediator must be related.

Table 4:6.11 Model Summary for 2nd Independent Variable (Environmental Management System) in Step-2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.400	0.160	0.157	0.63351
Predictors: (Constant), Environmental Management System (EMS)				
Dependent Variable: Business Ethics Practice (Mediating Variable)				

Table 4.6.11 detected that Environmental Management System explain 16.0% on Business Ethics Practice.

Table 4:6.12 Simple Regression analysis for 2nd Independent Variable (Environmental Management System) in Step-2

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
(Constant)	5.290	0.487	<0.001	4.331	6.249
Environmental Management System	0.398	0.055	<0.001	0.290	0.506

Dependent Variable: Business Ethics Practice (Mediating Variable)

Table 4.6.12 revealed that increase of one unit of Environmental Management System, will increase Business Ethics Practice with 0.398 unit and the outcome is statistically significant.

Step 3: In this study, considering 5 independent variables, 1 dependent variable and 1 mediating variable. In step3 model between mediating and dependent variable which is same for all 5 independent variables: that was already shown for first independent variable in Table 4.6.4 and Table 4.6.5.

Step 4: Estimate the relationship between M on Y controlling for X (Business Ethics Practice on Business Sustainability, regulating for Environmental Management System) - Path “b” and “c” must be significantly diverse from 0; mediator and DV must be related. The effect of X on Y decreases with the inclusion of M in the model.

Table 4:6.13 Model Summary for 2nd Independent Variable (Environmental Management System) in Step-4

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.526	0.276	0.271	0.57069	1.754

Predictors: (Constant), Business Ethics Practice (Mediating Variable), Environmental Management System (EMS)

Dependent Variable: Business Sustainability

Table 4.6.13 detected that Business Ethics Practice and Environmental Management System 52.6% explain the Business Sustainability. Also, it has been observed that there are some autocorrelations exists (DW=1.754 < 2).

Table 4:6.14 Multiple Regression analysis for 2nd Independent Variable (Environmental Management System) in Step-4

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	3.094	0.524	<0.001	2.062	4.125		
Environmental Management System	0.334	0.054	<0.001	0.228	0.440	0.840	1.190
Business Ethics Practice (Mediating Variable)	0.272	0.054	<0.001	0.165	0.378	0.840	1.190

Dependent Variable: Business Sustainability

Table 4.6.14 revealed that if the author increases one unit of Environmental Management System, the Business Sustainability will be increased with 0.334 unit and if the researcher increase one unit of the Business Ethics Practice the Business Sustainability will be increased with 0.272 unit

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and result is statistically significant. From the value of VIF it can be found that there is no multicollinearity among the predictors.

Here, it is observed that the total effect model shows a significant positive relationship between Environmental Management System (X) and Business Sustainability (Y). Our Path ‘a’ model shows that Environmental Management System (X) is also positively related to Business Ethics Practice (M). Path ‘b’ model then shows that Business Ethics Practice (M) positively predicts Business Sustainability (Y) when controlling for Environmental Management System (X).

As the relationship between Business Ethics Practice (M) and Business Sustainability (Y) is significant while controlling for Environmental Management System (X) but change the coefficient, this suggests that Business Ethics Practice does in fact mediate this relationship.

For testing the significance of the indirect test, the author carried out the Sobel test.

Table 4:6.15 Sobel Test

	Input		Test statistic:	Std. Error:	p-value:
<i>a</i>	0.398	Sobel test:	4.13411425	0.02618602	0.00003563

From the above Sobel test, the researcher observed that, p-value is less than 0.001 which indicates that the test is significant. As well as the mediator variable along with the independent variable is significantly describing the dependent variable. Third alternative hypothesis is accepted for second independent variable (Environmental Management System).

Direct effect model for 3rd Independent Variable (Corporate Social Responsibility):

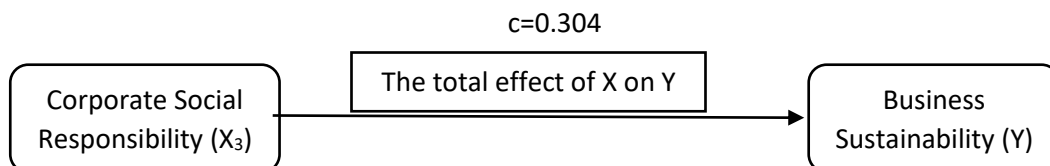


Figure 4:15 Direct effect model for 3rd Independent Variable

Basic Mediation Model for 3rd Independent Variable (Corporate Social Responsibility):

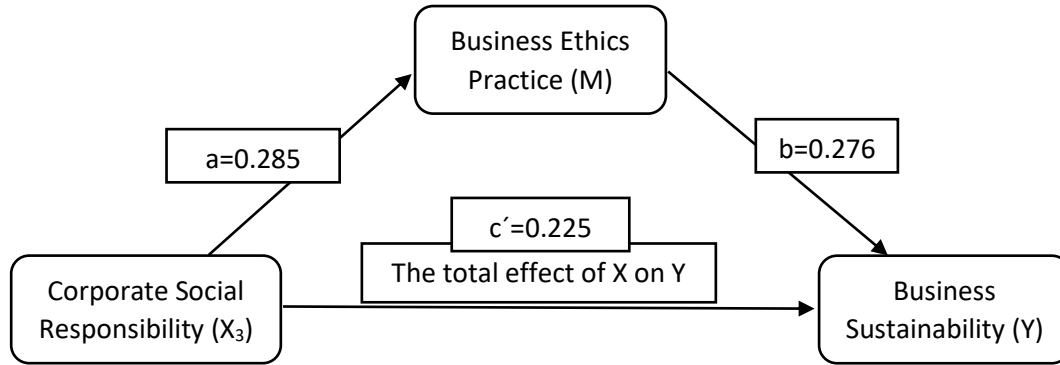


Figure 4:16 Mediation model for 3rd Independent Variable

Here,

c = the total consequence of X on Y

$$c = c' + ab$$

c' = the direct consequence of X on Y later regulating for M; $c' = c - ab$ and

ab = the indirect consequence of X on Y.

The above model demonstrates standard mediation model where perfect mediation appears when the effect of X on Y decreases to 0 with M in the model and partial mediation appears when the effect of X on Y decreases by a nontrivial amount with M in the model.

Step 1: The author estimated the relationship between X on Y (Corporate Social Responsibility on Business Sustainability).

Table 4:6.16 Model Summary for 3rd Independent Variable (Corporate Social Responsibility) in Step-1

Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.447	0.200	0.197		0.59904

Predictors: (Constant), Corporate Social Responsibility (CSR)

Dependent Variable: Business Sustainability

Table 4.6.16 detected that Corporate Social Responsibility explain 20.0% on Business Sustainability.

Table 4:6.17 Simple Regression analysis for 3rd Independent Variable (Corporate Social Responsibility) in Step-1

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
(Constant)	6.014	0.295	<0.001	5.434	6.594
Corporate Social Responsibility	0.304	0.037	<0.001	0.232	0.376

Dependent Variable: Business Sustainability

Table 4.6.17 revealed that change of one unit of Corporate Social Responsibility positively, will increase Business Sustainability by 0.304 unit and the outcome highly significant outcome.

Step 2: Estimate the relationship between X on M (Corporate Social Responsibility on Business Ethics Practice) -Path “a” must be significantly different from 0; IV and mediator must be related.

Table 4:6.18 Model Summary for 3rd Independent Variable (Corporate Social Responsibility) in Step-2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.406	0.165	0.162	0.63165
Predictors: (Constant), Corporate Social Responsibility (CSR)				
Dependent Variable: Business Ethics Practice (Mediating Variable)				

Table 4.6.18 detected that Corporate Social Responsibility explain 16.5% on Business Ethics Practice.

Table 4:6.19 Simple Regression analysis for 3rd Independent Variable (Corporate Social Responsibility) in Step-2

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
	(Constant)	6.533	0.311	<0.001	5.922
Corporate Responsibility	Social 0.285	0.039	<0.001	0.209	0.360
Dependent Variable: Business Ethics Practice (Mediating Variable)					

Table 4.6.19 revealed that increase of one unit of Corporate Social Responsibility, will increase Business Ethics Practice by 0.285 unit and the outcome is statistically significant.

Step 3: In this study, considering 5 independent variables, 1 dependent variable and 1 mediating variable. In step3 modelled between mediating and dependent variable which is same for all 5 independent variables: that was already shown for first independent variable in Table 4.6.4 and Table 4.6.5.

Step 4: Estimate the relationship between M on Y controlling for X (Business Ethics Practice on Business Sustainability, controlling for Corporate Social Responsibility) _Path “b” and “c” must be significantly diverse from 0; mediator and DV must be related. The effect of X on Y decreases with the inclusion of M in the model.

Table 4:6.20 Model Summary for 3rd Independent Variable (Corporate Social Responsibility) in Step-4

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.517	0.267	0.262	0.57422	2.000

Predictors: (Constant), Business Ethics Practice (Mediating Variable), Corporate Social Responsibility (CSR)

Dependent Variable: Business Sustainability

Table 4.6.20 detected that Business Ethics Practice and Corporate Social Responsibility explain 26.7% on Business Sustainability. The author also found that there is no autocorrelation (DW=2 =2).

Table 4:6.21 Multiple Regression analysis for 3rd Independent Variable (Corporate Social Responsibility) in Step-4

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	4.213	0.455	<0.001	3.317	5.109		
Corporate Social Responsibility	0.225	0.038	<0.001	0.150	0.301	0.835	1.197
Business Ethics Practice (Mediating Variable)	0.276	0.055	<0.001	0.168	0.383	0.835	1.197

Dependent Variable: Business Sustainability

Table 4.6.21 revealed that increase of one unit of Corporate Social Responsibility, will increase Business Sustainability by 0.225 unit and increase of one unit of Business Ethics Practice, will increase Business Sustainability by 0.276 unit and the outcome is statistically significant. The researcher, also found from the value of VIF that there is no multicollinearity among the predictors.

Here, it can be observed that the total effect model demonstrates a substantial positive relationship between Corporate Social Responsibility (X) and Business Sustainability (Y). While model ‘a’ shows that Corporate Social Responsibility (X) is also positively related to Business Ethics Practice (M). And model ‘b’ shows that Business Ethics Practice (M) positively forecasts Business Sustainability (Y) when controlling for Corporate Social Responsibility (X).

As the relationship between Business Ethics Practice (M) and Business Sustainability (Y) is significant while controlling for Corporate Social Responsibility (X) but change the coefficient, so it suggests that Business Ethics Practice does mediate this relationship.

For testing the importance of the indirect test, author conducted the Sobel test.

Table 4:6.22 Sobel Test

	Input		Test statistic:	Std. Error:	p-value:
<i>a</i>	0.285	Sobel test:	5.15150131	0.01526934	2.6e-7

From the above Sobel test, it can be observed that, p-value is less than 0.001 which indicates that the test is significant. As well as the mediator variable along with independent variable is significantly describing the dependent variable. Third alternative hypothesis is accepted for third independent variable (Corporate Social Responsibility).

Direct effect model for 4th Independent Variable (Ethical Leadership):

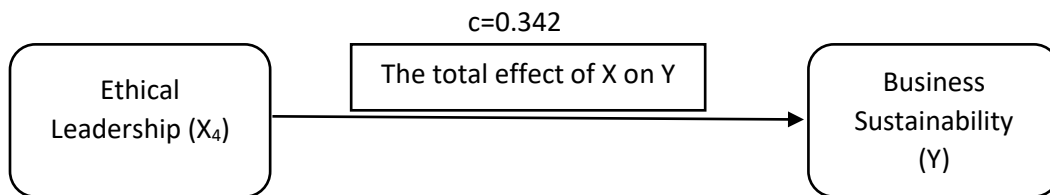


Figure 4:17 Direct effect model for 4th Independent Variable

Basic Mediation Model for 4th Independent Variable (Ethical Leadership):

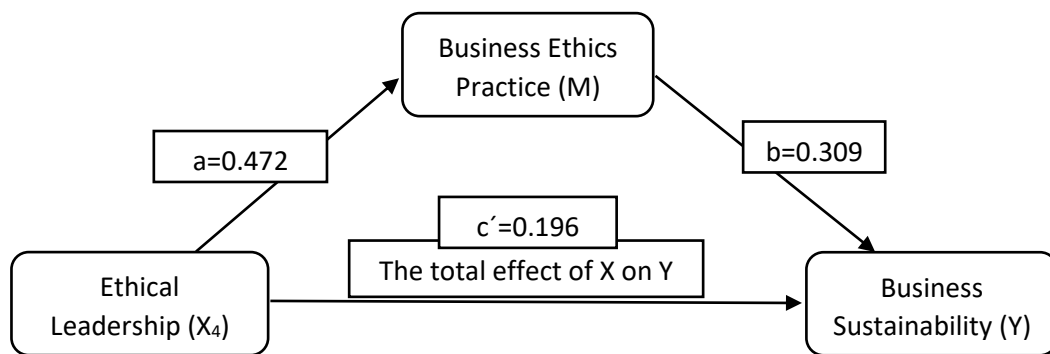


Figure 4:18 Mediation model for 4th Independent Variable

Here,

c = the total consequence of X on Y

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$$c = c' + ab$$

c' = the direct consequence of X on Y later regulating for M; $c' = c - ab$ and

ab = the indirect consequence of X on Y.

The above model demonstrates standard mediation model where perfect mediation appears when the consequence of X on Y decreases to 0 with M in the model and partial mediation appears when the consequence of X on Y decreases by a nontrivial amount with M in the model.

Step 1: Author estimated the relationship between X on Y (Ethical Leadership on Business Sustainability)

Table 4:6.23 Model Summary for 4th Independent Variable (Ethical Leadership) in Step-1

Model Summary					
Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.362	0.131	0.128		0.62424
Predictors: (Constant), Ethical Leadership					
Dependent Variable: Business Sustainability					

Table 4.6.23 detected that Ethical Leadership explain 13.1% on Business Sustainability.

Table 4:6.24 Simple Regression analysis for 4th Independent Variable (Ethical Leadership) in Step-1

Model	Coefficients			95.0% Confidence Interval for	
	B	Std. Error	p-value	Lower Bound	Upper Bound
(Constant)	5.435	0.468	<0.001	4.514	6.356
Ethical Leadership	0.342	0.053	<0.001	0.238	0.447
Dependent Variable: Business Sustainability					

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Table 4.6.24 revealed that one-unit change of Ethical Leadership positively, will increase business sustainability by 0.342 unit and demonstrates highly significant outcome.

Step 2: Estimate the relationship between X on M (Ethical Leadership on Business Ethics Practice) -Path “a” must be significantly different from 0; IV and mediator must be related.

Table 4:6.25 Model Summary for 4th Independent Variable (Ethical Leadership) in Step-2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.484	0.234	0.231	0.60483
Predictors: (Constant), Ethical Leadership				
Dependent Variable: Business Ethics Practice (Mediating Variable)				

Table 4.6.25 detected that Ethical Leadership explain 23.4% on Business Ethics Practice.

Table 4:6.26 Simple Regression analysis for 4th Independent Variable (Ethical Leadership) in Step-2

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
(Constant)	4.656	0.453	<0.001	3.764	5.548
Ethical Leadership	0.472	0.051	<0.001	0.371	0.574
Dependent Variable: Business Ethics Practice (Mediating Variable)					

Table 4.6.26 revealed that increase of one unit of Ethical Leadership, will increase Business Ethics Practice by 0.472 unit and the outcome is statistically significant.

Step 3: In this study, considering 5 independent variables, 1 dependent variable and 1 mediating variable. In step3 modelled between mediating and dependent variable which is same for all 5 independent variables: that was already shown for first independent variable in Table 4.6.4 and Table 4.6.5.

Step 4: Estimate the relationship between M on Y controlling for X (Business Ethics Practice on Business Sustainability, controlling for Ethical Leadership) -Path “b” and “c” must be significantly diverse from 0; mediator and DV must be related. The effect of X on Y decreases with the inclusion of M in the model.

Table 4:6.27 Model Summary for 4th Independent Variable (Ethical Leadership) in Step-4

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the	
				Estimate	Durbin-Watson
1	.457	0.209	0.203	0.59677	1.807

Predictors: (Constant), Business Ethics Practice (Mediating Variable), Ethical Leadership

Dependent Variable: Business Sustainability

Table 4.6.27 detected that Business Ethics Practice and Ethical Leadership explains 20.9% on Business Sustainability. We also observed that there is a little autocorrelation exists (DW=1.807 < 2).

Table 4:6.28 Multiple Regression analysis for 4th Independent Variable (Ethical Leadership) in Step-4

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	3.998	0.526	<0.001	2.964	5.033		
Ethical Leadership	0.196	0.058	<0.001	0.082	0.310	0.766	1.306
Business Ethics Practice (Mediating Variable)	0.309	0.059	<0.001	0.192	0.425	0.766	1.306

Dependent Variable: Business Sustainability

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Table 4.6.28 revealed that increase of one unit of Ethical Leadership, will increase Business Sustainability by 0.196 unit and increase of one unit of Business Ethics Practice, will increase Business Sustainability by 0.309 unit and the outcomes are statistically significant. Author also found from the value of VIF that there is no multicollinearity among the predictors.

Here it is observed that the total effect model demonstrates a substantial positive relationship between Ethical Leadership (X) and Business Sustainability (Y). While path ‘a’ model shows that Ethical Leadership (X) is also positively related to Business Ethics Practice (M). And path ‘b’ shows that Business Ethics Practice (M) positively forecasts Business Sustainability (Y) when controlling for Ethical Leadership (X).

As the relationship between Business Ethics Practice (M) and Business Sustainability (Y) is significant when controlling for Ethical Leadership (X) but change the coefficient, so it suggests that Business Ethics Practice does mediate this relationship.

For testing the importance of the indirect test, the researcher carried out the Sobel test.

Table 4:6.29 Sobel test

	Input		Test statistic:	Std. Error:	p-value:
<i>a</i>	0.472	Sobel test:	4.55806786	0.03199777	0.00000516

From the above Sobel test, it has been observed that, p-value is less than 0.001 which indicates that the test is significant. As well as the mediator variable along with independent variable is significantly describing the dependent variable. Third alternative hypothesis is accepted for fourth independent variable (Ethical Leadership).

Direct effect model for 5th Independent Variable (New Governance):

c=0.245

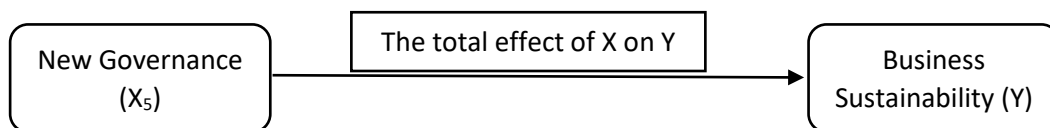


Figure 4:19 Direct effect model for 5th Independent Variable

Basic Mediation Model for 5th Independent Variable (New Governance):

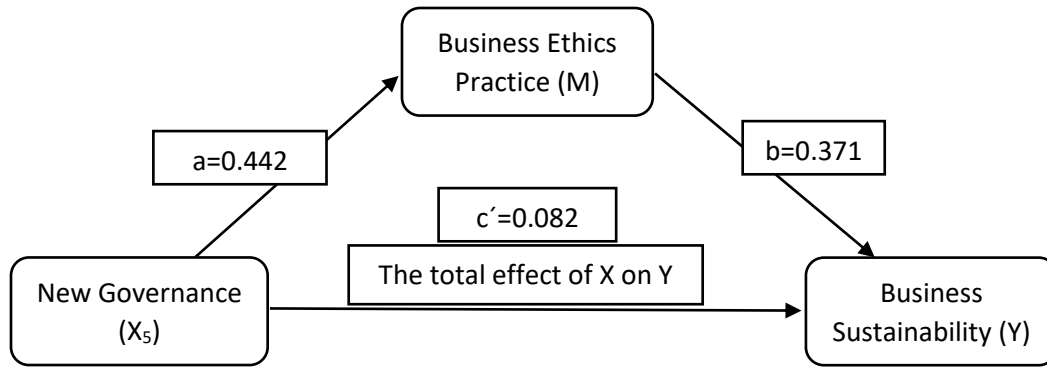


Figure 4:20 Mediation model for 5th Independent Variable

Here,

c = the total consequence of X on Y

$$c = c' + ab$$

c' = the direct consequence of X on Y later regulating for M; $c' = c - ab$ and

ab = the indirect consequence of X on Y.

The above model demonstrates standard mediation model where perfect mediation appears when the consequence of X on Y decreases to 0 with M in the model and partial mediation appears when the consequence of X on Y decreases by a nontrivial amount with M in the model.

Step 1: Author estimated the relationship between X on Y (New Governance on Business Sustainability).

Table 4:6.30 Model Summary for 5th Independent Variable (New Governance) in Step-1

Model Summary					
Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.250	0.062	0.059		0.64833
Predictors: (Constant), New Governance					
Dependent Variable: Business Sustainability					

Table 4.6.30 detected that New Governance explain 6.2% on Business Sustainability.

Table 4:6.31 Simple Regression analysis for 5th Independent Variable (New Governance) in Step-1

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
	(Constant)	6.374		0.484	<0.001
New Governance	0.245	0.057	<0.001	0.133	0.358
Dependent Variable: Business Sustainability					

Table 4.6.31 revealed that change of one unit of New Governance positively, will increase business sustainability by 0.245 unit and demonstrates highly significant outcome.

Step 2: Estimate the relationship between X on M (New Governance on Business Ethics Practice)
 -Path “a” must be significantly different from 0; IV and mediator must be related.

Table 4:6.32 Model Summary for 5th Independent Variable (New Governance) in Step-2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.436	0.190	0.187	0.62194
Predictors: (Constant), New Governance				
Dependent Variable: Business Ethics Practice (Mediating Variable)				

Table 4.6.32 detected that New Governance explain 19.0% on Business Ethics Practice.

Table 4:6.33 Simple Regression analysis for 5th Independent Variable (New Governance) in Step-2

Model	Coefficient				
	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
(Constant)	5.082	0.464	<0.001	4.169	5.996
New Governance	0.442	0.055	<0.001	0.334	0.550
Dependent Variable: Business Ethics Practice (Mediating Variable)					

Table 4.6.33 revealed that increase of one unit of New Governance, will increase Business Ethics Practice by 0.442 unit and the outcome is statistically significant.

Step 3: In this study, considering 5 independent variables, 1 dependent variable and 1 mediating variable. In step3 modelled between mediating and dependent variable, which is same for all 5 independent variables: that was already shown for first independent variable in Table 4.6.4 and Table 4.6.5.

Step 4: Estimate the relationship between M on Y controlling for X (Business Ethics Practice on Business Sustainability, controlling for New Governance) β -Path “b” and “c” must be

significantly diverse from 0; mediator and DV must be related. The effect of X on Y decreases with the inclusion of M in the model.

Table 4:6.34 Model Summary for 5th Independent Variable (New Governance) in Step-4

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.426	0.181	0.175	0.60703	1.776

Predictors: (Constant), Business Ethics Practice (Mediating Variable), New Governance

Dependent Variable: Business Sustainability

Table 4.6.34 detected that Business Ethics Practice and New Governance explains 18.1% on Business Sustainability. The researcher also found that there is a little autocorrelation exists (DW=1.776 < 2).

Table 4:6.35 Multiple Regression analysis for 5th Independent Variable (New Governance) in Step-4

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	4.490	0.542	<0.001	3.422	5.557		
New Governance	0.082	0.059	0.171	-0.035	0.199	0.810	1.235
Business Ethics Practice (Mediating Variable)	0.371	0.059	<0.001	0.255	0.486	0.810	1.235

Dependent Variable: Business Sustainability

Table 4.6.35 revealed that increase of one unit of New Governance, will increase Business Sustainability by 0.082 unit however the outcome is statistically insignificant and increase of one unit of Business Ethics Practice, will increase Business Sustainability by 0.371 unit and the

outcome is statistically significant. It can be also found from the value of VIF that there is no multicollinearity among the predictors.

Here, it can be observed that the total effect model demonstrates a substantial positive relationship between New Governance (X) and Business Sustainability (Y). While path ‘a’ shows that New Governance (X) is also positively related to Business Ethics Practice (M). And path ‘b’ shows that Business Ethics Practice (M) positively forecasts Business Sustainability (Y) when regulating for New Governance (X).

As the relationship between Business Ethics Practice (M) and Business Sustainability (Y) is substantial when regulating for New Governance (X) but change the coefficient, so it suggests that Business Ethics Practice does mediate this relationship.

For testing the importance of the indirect test, the author conducted the Sobel test.

Table 4:6.36 Sobel Test

	Input		Test statistic:	Std. Error:	<i>p</i> -value:
<i>a</i>	0.245	Sobel test:	3.54846777	0.02561528	0.00038748

Here, *p*-value is less than 0.001 and it indicates that the test is significant as well as the mediator variable along with independent variable is significantly explaining the dependent variable. Third alternative hypothesis is accepted for fifth independent variable (New Governance).

Analysing the indirect effect (Table 4.6.7, Table 4.6.14, Table 4.6.21, Table 4.6.28 and Table 4.6.35) results reveal that Business Ethics Practice significantly mediate the relationship between IVs and DV. Nevertheless, the results suggest that even after accounting for the mediating role of Business Ethics Practice, IVs still have a positive impact on Business Sustainability. It can be seen from the above various mediation tests that business ethics practice mediates between drivers of business ethics and business sustainability in the Bangladesh RMG enterprises.

4.4 Moderation Analysis to evaluate the fourth research objective

To evaluate the fourth objective, which is to evaluate the influence of ethical procurement as a moderating variable on the relationship between the business ethics practice and business

sustainability in the RMG sector of Bangladesh, the author conducted the moderation analysis to test the influence of a third variable, a relationship between dependent and independent variables (for instance X and Y). Moderation tests between these variables for when or under what conditions an effect occurs. The nature of a relationship can be strengthening, weaken, or reverse by moderators.

Moderation analyses whether a variable (Mo) affects the route and/or vigour of the relation between an IV (X) and a DV (Y). More precisely, it tests interactions which affect WHEN relationships between variables happen. Moderators are abstractly diverse from mediators (when versus how/why). However, several variables may be a moderator or a mediator depending on specific question.

Like mediation, moderation pretends that there is little to no measurement inaccuracy in the moderator variable, where the DV did not CAUSE the moderator.

Moderation can be tested in searching of significant interactions between the moderating variable (Z) and the IV (X). Especially, it is vital to mean centre both moderator and IV to lessen multicollinearity and make interpretation simpler. Centring can be done consuming the measure function, which deducts the mean of a variable from individual value in that variable.

4.4.1 Moderation Effect of Relationship between business ethics practice and business sustainability.

Moderation Model with Interaction Term for Mediating Variable

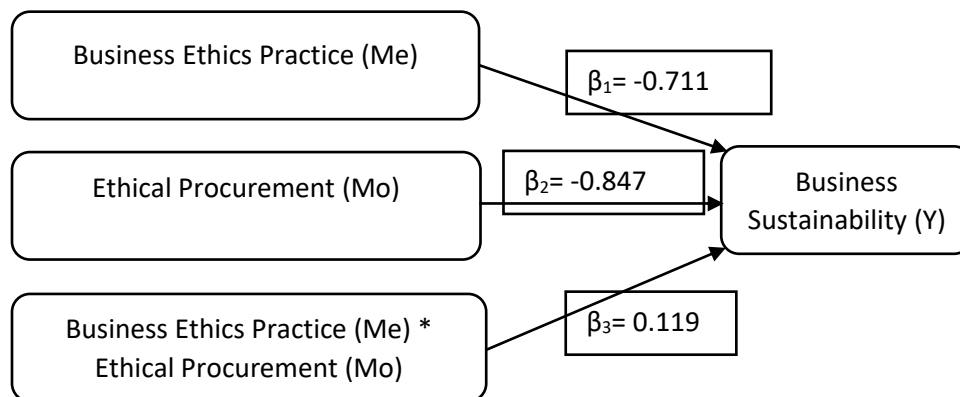


Figure 4:21 Effect of Moderation and Mediation with Interaction Term on DV

Table 4:7 Model Summary for Moderating Variable (Ethical Procurement).

Model Summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.473	0.224	0.216	0.59198	1.612

Predictors: (Constant), Ethical Procurement * Business Ethics Practice, Business Ethics Practice (Mediating Variable), Ethical Procurement (Moderating Variable)

Dependent Variable: Business Sustainability

Table 4.7 explored that Ethical Procurement (Moderating Variable) and Business Ethics Practice (Mediating Variable) explains 22.4% on Business Sustainability. Author also found that there are some autocorrelations exists ($DW=1.612 < 2$).

Table 4:7.1 Multiple Regression analysis for Moderating Variable (Ethical Procurement)

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	12.955	4.808	0.007	3.491	22.420		
Business Ethics Practice (Mediating Variable)	-0.711	0.537	0.187	-1.768	0.347	0.009	108.974
Ethical Procurement (Moderating Variable)	-0.847	0.561	0.132	-1.951	0.257	0.009	109.770
Ethical Procurement * Business Ethics Practice	0.119	0.062	0.057	-0.003	0.241	0.003	313.861

Dependent Variable: Business Sustainability

Table 4.7.1 revealed that increase of one unit of Business Ethics Practice (Mediating Variable), will decrease Business Sustainability by 0.711 unit and increase of one unit of Ethical Procurement, will decrease Business Sustainability by 0.847 unit and the outcomes are statistically insignificant. Author also observed from the value of VIF that there are some multicollinearities exists among the predictors.

If the coefficient of interaction term is statistically different from zero, there is significant moderation of the relation between exogenous and endogenous variable (Fairchild, Goozen, Stollery, Aitken, Savage, Moore and Goodyer, 2009). In this study, it is revealed that the coefficient of interaction term does not differ from zero significantly ($p=0.057$) for Ethical Procurement (Moderating Variable) and Business Ethics Practice (Mediating Variable). Therefore, author found that the moderating variable does not moderate the relation between business ethics practice (Mediating Variable) and business sustainability, hence the fourth alternative hypothesis is rejected.

4.5 Overall Impact of Independent Variables on Dependent Variable without considering mediating and moderating variables.

Table 4:8 Model Summary for all Independent Variables without Considering Mediating and Moderating Variable.

Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error Estimate	of the	Durbin-Watson
1	.567	0.322	0.309		0.55554		1.966

Predictors: (Constant), New Governance, Corporate Social Responsibility (CSR), Ethical Code of Conduct, Ethical Leadership, Environmental Management System (EMS)

Dependent Variable: Business Sustainability

Table 4.8 detected that Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance explains 32.2% on Business Sustainability. Author also observed that there is a little autocorrelation exists ($DW=1.966 < 2$).

Table 4:8.1 Multiple Regression analysis for all Independent Variables with Dependent Variable

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	2.868	0.558	0.000	1.769	3.967		
Ethical Code of Conduct	0.068	0.061	0.266	-0.052	0.188	0.589	1.698
Environmental Management System (EMS)	0.223	0.064	0.001	0.097	0.349	0.561	1.782
Corporate Social Responsibility (CSR)	0.205	0.037	0.000	0.132	0.278	0.832	1.202
Ethical Leadership	0.127	0.058	0.030	0.012	0.241	0.659	1.518
New Governance	0.031	0.055	0.573	-0.078	0.140	0.784	1.276

Dependent Variable: Business Sustainability

Table 4.8.1 revealed that increase of one unit of Ethical Code of Conduct, will increase Business Sustainability by 0.068 unit but the outcome is statistically insignificant. Increase of one unit of Environmental Management System, will increase Business Sustainability by 0.223 unit and the outcome is statistically significant. Increase of one unit of Corporate Social Responsibility, will increase Business Sustainability by 0.205 unit and the result is statistically significant. Increase of one unit of the Ethical Leadership, will increase Business Sustainability by 0.127 unit and the outcome is statistically significant. And increase of one unit of New Governance, will increase Business Sustainability by 0.031 unit however the outcome is statistically insignificant. From the above outcomes, it can be found that Environmental Management System is the most essential factor for Business Sustainability. Author also observed from the value of VIF that there is no multicollinearity among the predictors.

4.6 Overall Impact of Independent Variables on Mediating Variable without considering dependent and moderating variables.

Table 4:9. Model Summary for all Independent Variables without considering Dependent and Moderating Variables

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.618	0.382	0.371	0.54710	1.966
Predictors: (Constant), New Governance, Corporate Social Responsibility (CSR), Ethical Code of Conduct, Ethical Leadership, Environmental Management System (EMS)					
Dependent Variable: Business Ethics Practice					

Table 4.9 detected that Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance explains 38.2% on Business Ethics Practice. Author also observed that there is a little autocorrelation exists (DW=1.966 < 2).

Table 4:9.1. Multiple Regression analysis for all Independent Variables with Mediating Variable

Model	Coefficients		p-value	95.0% Confidence Interval for	
	B	Std. Error		Lower Bound	Upper Bound
(Constant)	2.244	0.550	0.000	1.161	3.326
Ethical Code of Conduct	-0.068	0.060	0.257	-0.186	0.050
Environmental Management System (EMS)	0.125	0.063	0.049	0.001	0.250
Corporate Social Responsibility (CSR)	0.173	0.037	0.000	0.101	0.245
Ethical Leadership	0.292	0.057	0.000	0.180	0.405
New Governance	0.248	0.054	0.000	0.141	0.355

Dependent Variable: Business Ethics Practice

Table 4.9.1 revealed that increase of one unit of Ethical Code of Conduct, will decrease Business Ethics Practice by 6.8% and the outcome is statistically insignificant. Increase of one unit of Environmental Management System, will increase Business Ethics Practice by 0.125 unit and the outcome is statistically significant. Increase of one unit of Corporate Social Responsibility, will increase Business Ethics Practice by 0.173 unit and the result is statistically significant. Increase of one unit of the Ethical Leadership, will increase Business Ethics Practice by 0.292 unit and the outcome is statistically significant. And increase of one unit of New Governance, will increase Business Ethics Practice by 0.248 unit and the outcome is statistically significant. From the above outcomes it can be found that Ethical Leadership is the most essential factor for Business Ethics Practice.

4.7 Hypotheses Test:

In this study the first alternative hypothesis was:

H₁: *There is a relationship between drivers of business ethics and business sustainability.*

Table 4:10 Correlation between Independent Variables and Dependent Variable.

	Ethical Code of Conduct	Environmental Management System	Corporate Social Responsibility	Ethical Leadership	New Governance
Business Sustainability	0.256**	0.405**	0.355**	0.282**	0.168**

** . Correlation is significant at the 0.01 level (2-tailed).

From the above table, it has been observed that Corporate Social Responsibility demonstrates the maximum correlation ($r=0.405$) with Business Sustainability and New Governance demonstrates the minimum correlation ($r=0.168$) with Business Sustainability and these are highly significant. First alternative hypothesis of this study was “There is a relationship between drivers of business ethics and business sustainability”, from the p-values of this correlation test, the null hypothesis is rejected, and author found that there is a relationship between drivers of business ethics and business sustainability.

Second alternative hypothesis was:

H₂: *There is a relationship between drivers of business ethics and business ethics practice.*

Table 4:10.1 Correlation between Independent Variables and Mediating variable

	Ethical Code of Conduct	Environmental Management System	Corporate Social Responsibility	Ethical Leadership	New Governance
Business Ethics Practice	.236**	.359**	.369**	.437**	.399**

** . Correlation is significant at the 0.01 level (2-tailed).

From the above table, it has been seen that Ethical Leadership demonstrates the maximum correlation ($r=0.437$) with Business Ethics Practice and Ethical Code of Conduct demonstrates the minimum correlation ($r=0.236$) with Business Ethics Practice and these are highly significant. Second alternative hypothesis of this study was “There is a relationship between drivers of business ethics and business ethics practice”, author found that there is a relationship between drivers of business ethics and business ethics practice since p-values of this correlation test indicate the null hypothesis is rejected.

Third alternative hypothesis was:

H₃: *Business ethics practice mediates that there is a relationship between drivers of business ethics and business sustainability.*

In this case the third alternative hypothesis has been tested separately for five independent variables.

For first independent variable (Ethical Code of Conduct)

Table 4:10.2 Sobel Test for 1st Independent Variable

	Input		Test statistic:	Std. Error:	p-value:
<i>a</i>	0.229	Sobel test:	3.63067863	0.02144503	0.00028268

From the above Sobel test, it can be observed that, p-value is less than 0.001, which indicates that the test is significant. As well as the mediator variable along with the independent variable is

significantly describing the dependent variable. Third alternative hypothesis is accepted for first independent variable (Ethical Code of Conduct).

For second independent variable (Environmental Management System)

Table 4:10.3 Sobel Test for 2nd Independent Variable

	Input		Test statistic:	Std. Error:	<i>p</i> -value:
<i>a</i>	0.398	Sobel test:	4.13411425	0.02618602	0.00003563

From the above Sobel test, it has been observed that, *p*-value is less than 0.001, which indicates that the test is significant. Moreover, the mediator variable along with the independent variable is significantly describing the dependent variable. Third alternative hypothesis is accepted for second independent variable (Environmental Management System).

For third independent variable (Corporate Social Responsibility)

Table 4:10.4 Sobel Test for 3rd Independent Variable

	Input		Test statistic:	Std. Error:	<i>p</i> -value:
<i>a</i>	0.285	Sobel test:	5.15150131	0.01526934	2.6e-7

From the above Sobel test, it is observed that, *p*-value is less than 0.001, which indicates that the test is significant. Furthermore, the mediator variable along with independent variable is significantly describing the dependent variable. Third alternative hypothesis is accepted for third independent variable (Corporate Social Responsibility).

For fourth independent variable (Ethical Leadership)

Table 4:10.5 Sobel Test for 4th Independent Variable

	Input		Test statistic:	Std. Error:	<i>p</i> -value:
<i>a</i>	0.472	Sobel test:	4.55806786	0.03199777	0.00000516

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From the above Sobel test, it has been observed that, p-value is less than 0.001, which indicates that the test is significant. As well as the mediator variable along with independent variable is significantly describing the dependent variable. Third alternative hypothesis is accepted for fourth independent variable (Ethical Leadership).

For fifth independent variable (New Governance)

Table 4:10.6 Sobel Test for 5th Independent Variable

	Input		Test statistic:	Std. Error:	p-value:
<i>a</i>	0.245	Sobel test:	3.54846777	0.02561528	0.00038748

Here p-value is less than 0.001 and it indicates that the test is significant as well as the mediator variable along with independent variable is significantly explaining the dependent variable. Third alternative hypothesis is accepted for fifth independent variable (New Governance).

The study was conducted to examine impact of Independent Variables on Business Sustainability mediated by business ethics practice. It was hypothesised that being IVs will positively predict Business Sustainability and Business Ethics Practice will mediate this relationship by analysing the indirect effect

Fourth alternative hypothesis was:

H4: *Ethical procurement moderates that there is a relationship between business ethics practice and business sustainability.*

Moderation Effect of Relationship between business ethics practice and business sustainability.

Moderation Model with Interaction Term for Mediating Variable

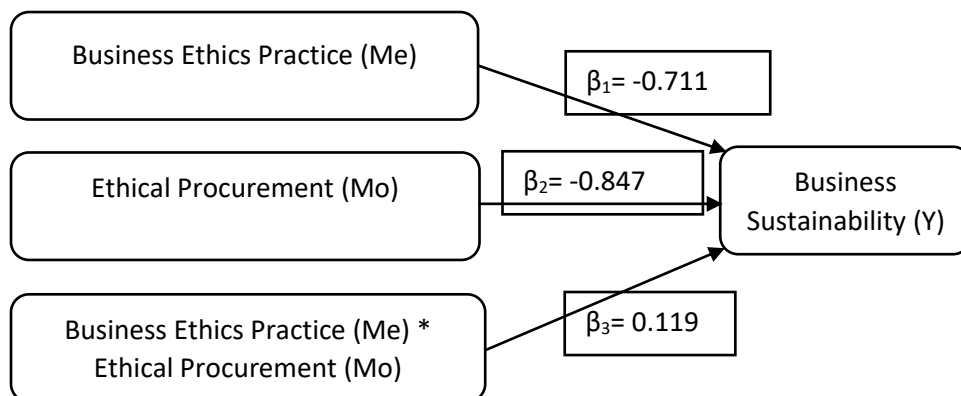


Figure 4:22 Effect of Moderation and Mediation with Interaction Term on DV

Table 4:11 Model Summary for Moderating Variable (Ethical Procurement).

Model Summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	0.473	0.224	0.216	0.59198	1.612

Predictors: (Constant), Ethical Procurement * Business Ethics Practice, Business Ethics Practice (Mediating Variable), Ethical Procurement (Moderating Variable)

Dependent Variable: Business Sustainability

Above table explored that Ethical Procurement (Moderating Variable) and Business Ethics Practice (Mediating Variable) explains 22.4% on Business Sustainability. Author also found that there are some autocorrelations exists ($DW=1.612 < 2$).

Table 4:11.1 Multiple Regression analysis for Moderating Variable (Ethical Procurement)

Coefficient

Model	Coefficients		p-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	12.955	4.808	0.007	3.491	22.420		
Business Ethics Practice (Mediating Variable)	-0.711	0.537	0.187	-1.768	0.347	0.009	108.974
Ethical Procurement (Moderating Variable)	-0.847	0.561	0.132	-1.951	0.257	0.009	109.770
Ethical Procurement * Business Ethics Practice	0.119	0.062	0.057	-0.003	0.241	0.003	313.861

Dependent Variable: Business Sustainability

This table revealed that increase of one unit of Business Ethics Practice (Mediating Variable), will decrease Business Sustainability by 0.711 unit and increase of one unit of Ethical

Procurement, will decrease Business Sustainability by 0.847 unit and the outcomes are statistically insignificant. Author also observed from the value of VIF that there are some multicollinearities exists among the predictors.

If the coefficient of interaction term is statistically different from zero, there is significant moderation of the relation between exogenous and endogenous variable (Fairchild, et al, 2009). In this study, it is revealed that the coefficient of interaction term does not differ from zero significantly ($p=0.057$) for Ethical Procurement (Moderating Variable) and Business Ethics Practice (Mediating Variable). Therefore, author found that the moderating variable does not moderate the relation between business ethics practice (Mediating Variable) and business sustainability, hence the fourth alternative hypothesis is rejected.

Table 4:12 Summary of Hypotheses Test.

Sl. No.	Null Hypothesis	Alternate Hypothesis	Significance Level	Acceptance
1	There is no relationship between drivers of business ethics and business sustainability	There is a relationship between drivers of business ethics and business sustainability	5%	Alternate Hypothesis is accepted
2	There is no relationship between drivers of business ethics and business ethics practice	There is a relationship between drivers of business ethics and business ethics practice	5%	Alternate Hypothesis is accepted
3	Business ethics practice mediates that there is no relationship between drivers of business ethics and business sustainability	Business ethics practice mediates that there is a relationship between drivers of business ethics and business sustainability	5%	Alternate Hypothesis is accepted
4	Ethical procurement moderates that there is no relationship between business ethics practice and business sustainability	Ethical procurement moderates that there is a relationship between business ethics practice and business sustainability	5%	Alternative Hypothesis is not accepted

The above table indicates that the first three hypotheses are accepted as the p-value for each of the hypothesis is less than 0.05. As the p-value is less than the significance level that is why the hypotheses are statistically significant. However, in the fourth hypothesis the p-value is more than 0.05 for Ethical Procurement (Moderating Variable) and Business Ethics Practice (Mediating

Variable). As the p-value is more than the significance level that is why the hypothesis is statistically insignificant. Therefore, the moderating variable does not moderate the relation between business ethics practice (Mediating Variable) and business sustainability, hence the fourth alternative hypothesis is rejected.

4.8 Descriptive analysis to evaluate the fifth research objective.

To analyse the fifth research objective, which is to evaluate generation-wise comparisons of the RMG companies' implementation of business ethics practices in Bangladesh the author has given the summary frequency table in the following and the rest of the individual comparison tables are provided in Appendix-1.

Table 4:13 Generation Wise Comparison for Independent, Mediating and Moderating Variable.

		1st Generation	2nd Generation	3rd Generation
Ethical Code of Conduct	Mean	8.80	8.53	8.78
	Median	9.00	9.00	9.00
	Std. Deviation	0.74	0.67	0.73
Environmental Management System (EMS)	Mean	9.07	8.74	8.78
	Median	9.00	9.00	9.00
	Std. Deviation	0.66	0.69	0.66
Corporate Social Responsibility (CSR)	Mean	8.29	7.87	7.93
	Median	8.00	8.00	8.00
	Std. Deviation	0.79	1.12	0.69
Ethical Leadership	Mean	8.89	8.77	8.70
	Median	9.00	9.00	9.00
	Std. Deviation	0.75	0.67	0.76
New Governance	Mean	8.52	8.39	8.45
	Median	8.00	8.00	8.00
	Std. Deviation	0.74	0.62	0.75
Business Ethics Practice (Mediating Variable)	Mean	8.96	8.79	8.60
	Median	9.00	9.00	9.00
	Std. Deviation	0.75	0.63	0.71
Ethical Procurement (Moderating Variable)	Mean	8.62	8.52	8.68
	Median	9.00	8.00	9.00
	Std. Deviation	0.75	0.61	0.66

From Table 4.12 it is observed that respondents from all three generations RMG enterprises (1st, 2nd and 3rd), expressed their opinion on either agreed or strongly agreed regarding their organisation's maintaining the standard policy for Drivers of Business Ethics to sustainable business. Furthermore, the similar opinion also can be seen for the mediating and moderating variable.

4.8.1 Generation Wise Comparison:

4.8.1.1 Dormitory Facilities

The author tries to make generation-wise comparison on the dormitory's facilities provided by the companies. 13.5% respondents of first-generation enterprises, 8.7% respondents of second-generation organisations and 17.5% respondents of third generation firms are Strongly Agreed that their corporations provide dormitory facilities to get better living opportunities. (Please refer to Table-1 in Appendix-1).

4.8.1.2 Ethical Code of Conduct for Money-laundering

23.6% from first-generation and 22.5% from third-generation enterprises participants expressed their opinion with almost same percentage, and they Strongly Agreed that their companies maintain formal Ethical Codes of Conduct for Money-laundering and only 12.7% respondents of second-generation organisations are Strongly Agreed (Please refer to Table-2 in Appendix-1).

4.8.1.3 Waste Management

In case of waste management, 34.8%, 22.0% and 32.5% participants of first-generation organisations, second-generation enterprises, and third-generation firms, Strongly Agreed that their companies maintain the waste management (Please refer to Table-3 in Appendix-1).

4.8.1.4 Employees safety and health

28.1% respondents of first-generation enterprises, 26.0% respondents of second-generation organisations and 30.0% respondents of third-generation corporations, Strongly Agreed (Please refer to Table-4 in Appendix-1) that their companies concern about the safety and health of the employees.

4.8.1.5 Compliance Certification

Among the participants from first, second and third-generation enterprises, 27.0%, 21.3% and 27.5% express that they, Strongly Agreed that their company has necessary compliance certification from relevant compliance agencies for construction of the factories (Please refer to Table-5 in Appendix-1).

4.8.1.6 ILO standard ethical code of conduct

Following International Labour Organisation (ILO) standard ethical code of conduct, 33.7% respondents of first- generation enterprises, 19.3% respondents of second-generation companies and 27.5% participants of third-generation organisations, Strongly Agreed that their companies maintain the International Labour Organisation (ILO) standard ethical code of conduct (Please refer to Table-6 in Appendix-1).

4.8.1.7 Safety Committee

The respondents of first-generation enterprises and third-generation corporations Strongly Agreed with almost same portion (40.4% and 37.5%) that their firms have a formal safety committee and only 19.3% respondents of second- generation organisations have the same opinion (Please refer to Table-7 in Appendix-1).

4.8.1.8 Action against employees who breach ethical code of conduct

Among the respondents of first, second and third-generation enterprises, 38.2%, 20.7% and 27.5%, Strongly Agreed that their company is serious on taking actions against employees who breaches ethical code of conduct (Please refer to Table-8 in Appendix-1).

4.8.1.9 Environmental Management System monitoring

Among the participants of first, second and third-generation enterprises, 36.0%, 30.0% and 32.5% participants expressed Strongly Agreed that their company monitors the environmental management system on a regular basis (Please refer to Table-9 in Appendix-1).

4.8.1.10 EMS's implementation making ethical conscious

39.3%, 28.7% and 17.5% respondents of first, second and third-generation organisations, Strongly Agreed that their company becomes an ethical conscious company in the society for company's EMS. (Please refer to Table-10 in Appendix-1).

4.8.1.11 Written Human Resource Policy

38.2% respondents of first-generation organisations, 28.0% respondents of second-generation organisations and 30.0% respondents of third-generation enterprises, Strongly Agreed that their companies have a written Human Resource policy for all employees covering hours of work, grievances procedures and overtime hours (Please refer to Table-11 in the Appendix-1).

4.8.1.12 Sweatshop practice

In case of sweatshop practice, 36.0%, 26.7% and 20.0% participants of first-generation enterprises, second-generation organisations and third-generation enterprises, Strongly Agreed that their companies do not involve in sweatshop practice (Please refer to Table-12 in Appendix-1).

4.8.1.13 Personal and career development

23.6% respondents of first-generation enterprises, 25.3% respondents of second-generation organisations and 20.0% participants of third-generation organisations, Strongly Agreed (Please refer to Table-13 in Appendix-1) that their companies involve programs on personal development and career enhancement.

4.8.1.14 Investment on Social Development

10.7% of second-generation organisations' participants and 10.0% respondents from third-generation companies expressed their opinion with almost same percentage that they Strongly Agreed that their firms involve in social development such as investing to build new schools or

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hospitals/ to improve infrastructures of present schools and hospitals and almost four times (39.3%) respondents of first-generation enterprises Strongly Agreed on this issue (Please refer to Table-14 in Appendix-1).

4.8.1.15 Company's ethical code of conduct

Amongst the participants of first, second and third-generation organisations, 40.4%, 21.3% and 25.0% expressed that they Strongly Agreed that they comply always with company's ethical code of conduct or guidelines (Please refer to Table-15 in Appendix-1).

4.8.1.16 Ethical leadership practice

For practices ethical leadership, 44.9% respondents of first-generation organisations, 25.3% respondents of second-generation enterprises and 37.5% respondents of third generation organisations, Strongly Agreed that their companies practice ethical leadership (Please refer to Table-16 in Appendix-1).

4.8.1.17 Third Party Auditor for EMS

Among the respondents of first, second and third-generation organisations, 46.1%, 34.0% and 37.5%, Strongly Agreed that their company includes third party auditor to audit the Environmental Management System of the company (Please refer to Table-17 in Appendix-1).

4.8.1.18 Private Auditors (Bounty Hunters) Involvement

The respondents of first-generation enterprises and third-generation organisations Strongly Agreed with almost same portion (21.3% and 20.0%) that involvement of private auditor (Bounty Hunters) can find out missing information that can assist to improve the ethical practice of the company and only 12.0% respondents of second-generation organisations have the same opinion (Please refer to Table-18 in Appendix-1).

4.8.1.19 Whistleblower Involvement

Amongst the participants of first, second and third-generation enterprises, 41.6%, 15.3% and 30.0% employees express that they are Strongly Agreed that whistleblower involvement in the

regulation of social responsibility can reduce the unethical transactions. (Please refer to Table-19 in Appendix-1).

4.8.1.20 Social and economic enhancement through ethical code of conduct

42.7% respondents of first-generation organisations, 37.3% respondents of second-generation organisations and 45.5% respondents of third-generation organisations, Strongly Agreed that Business Ethics Practice by implementing ethical code of conduct is making the companies to gain economic and social sustainability in the RMG sector of Bangladesh. (Please refer to Table-20 in Appendix-1).

4.8.1.21 Waste Management Improving firm's ethical practice

In case of waste management, 40.4%, 27.3% and 32.5% employees of first-generation organisations, second-generation organisations and third-generation enterprises, Strongly Agreed that executing EMS is improving the company's ethical practice (Please refer to Table-21 in Appendix-1).

4.8.1.22 CSR activities assisting to achieve business sustainability

37.1% respondents of first-generation organisations, 16.7% respondents of second-generation organisations and 20.0% respondents of third generation organisations, Strongly Agreed (Please refer to Table-22 in Appendix-1) that Business Ethics Practice by involving in CSR activities is helping the company to achieve business sustainability in the RMG industry of Bangladesh.

4.8.1.23 Ethical leadership style assisting to attain business sustainability

39.3% respondents of first-generation organisations, 36.7% respondents of second-generation enterprises and 30.0% respondents of third-generation organisations, Strongly Agreed that Business Ethics Practice by performing ethical leadership style is assisting the company to gain business sustainability (Please refer to Table-23 in Appendix-1).

4.8.1.24 New Governance approach for better auditing process

Amongst the respondents of first, second and third-generation organisations, 25.8%, 15.3% and 20.0%, Strongly Agreed that their company believes on New Governance approach for better auditing process (Please refer to Table-24 in Appendix-1).

4.8.1.25 Supplier selection approval process from international buyers'

Among the participants of first, second and third-generation enterprises, 38.2%, 34.7% and 32.5% respondents expressed that they Strongly Agreed that relevant people from international buyers' visits factories before approving the firm to become their company's supplier partner (Please refer to Table-25 in Appendix-1).

4.8.1.26 International buyers monitoring and auditing process on the company's compliances

Second-generation and third-generation organisations (26.7% and 25.0%) respondents expressed their opinion with almost same percentage, and they Strongly Agreed that the firm's international buyers' periodically monitors and audit their company's various compliances and only 12.7% respondents of first-generation enterprises Strongly Agreed (Please refer to Table-26 in Appendix-1).

4.8.1.27 International buyers' procurement process

Amongst the participants of first, second and third-generation enterprises, 41.6%, 38.0% and 35.0% respondents expressed that they Strongly Agreed that the company's international buyers are strict in their procurement processes and does not involve in any corruption, bribery and fraudulent practices. (Please refer to Table-27 in Appendix-1).

4.8.1.28 Procurement process enhancement through official involvement of Whistleblower

18.0%, 5.3% and 20.0% respondents of first, second and third generation enterprises are Strongly Agreed that the procurement process in Bangladesh can enhance more if officially whistleblowers get opportunity to participate in the factory's regulation of social responsibilities (Please refer to Table-28 in Appendix-1).

4.8.1.29 Ethical procurement practice is creating strong relationship between business sustainability and business ethics practice

25.8% respondents of first-generation organisations, 18.0% respondents of second-generation organisations and 15.0% respondents of third-generation enterprises, Strongly Agreed that their international buyers' ethical procurement practice is helping to create a robust relationship between the company's ethical practice and business sustainability (Please refer to Table-29 in Appendix-1).

4.9 Measuring the sixth research objective

To analyse the sixth research objective, which is to recommend an ethical sustainability model for the RMG enterprises in Bangladesh, the author has developed a model and tested the variables relationship using various statistical analyses in this chapter. From the results of the hypotheses testing, it can be seen most of the variables have significant relationship between them. However, there is no significant relationship identified on the effect of moderating variable (ethical procurement) between business sustainability and business ethics practice.

Chapter 5 : Discussion of Results

Introduction

The author has undertaken this study with the aim to establish relationship between critical drivers of business ethics and business sustainability among the RMG enterprises in Bangladesh. In the process of developing the relationship, various statistical analyses have been performed in the previous results from findings chapter to derive analytical observation regarding related ethical business practices. In the last chapter, the researcher carried out univariate, bivariate and multivariate analysis under consideration to find relationships among the various independent variables and dependent variable. Moreover, considered the mediator variable for mediation analysis tests where one independent variable affects a mediating variable, and that variable affects the dependent variable. Studying the mediator variable, the researcher has attempted to explain how or why a relationship exists between two other variables. Researcher also conducted a moderation variable for moderation analysis to test the influence of a third variable, a relationship between dependent and mediating variable. Moderation tests between these variables for when or under what conditions an effect occurs. The nature of a relationship can be strengthened, weakened, or reverse by moderators. In the literature review section, the study provided with a lot of theoretical aspects covering the aimed topics of business ethics, which are intimately related to business sustainability. From the study, it is found that the RMG enterprises in Bangladesh are focused on maintaining the three elements of the business sustainability: economic, social and environmental aspect.

5.1 Considering Variables

By considering factors of business sustainability, garment sector of Bangladesh, is one of major aim of this study. According to Gray and Milne (2002) business sustainability is the effectual and equitable circulation of resources intra-generationally and inter-generationally over period by taking account of economic activity within the restrictions of a limited ecosystem. Business sustainability is still an evolving issue in least developed countries especially countries with fast growing trade (Akhter, 2016). In this study, author considered five main drivers of business ethics those have control or influence on business sustainability.

- a) **Ethical Code of Conduct:** The first among the major drivers affecting business sustainability is ethical code of conduct, which is a set principal that an organisation follows to remain ethical in business practices. The principals of standards cover areas like organisational values, beliefs, ethics, and legal matters that enterprises follow for compliance. Since members of the corporation are responsible for strictly maintaining the code of conducts, the employees are also accountable for any failure in following the guidelines. Usually, code of conduct is developed with regards to legislation that regulates business activities or business scandals, and majority of the large firms preserve it as ethical guideline of its members. An explicit written ethical code of conduct can cater a precise guidance for the employees on how to manage specific ethical situation (Singh and Prasad, 2017). The author has measured Ethical Code of Conduct by incorporating 13 questions in the survey.

- b) **Environmental Management System:** This system relates to the integrated process and procedures of an organisation that helps reduce negative impact to environmental and increase operating efficiency. By reducing environmental footprint, Environmental Management System (EMS) enables enterprises to act responsibly within every part of the business for instance office premises, lab, and other facility operations and thus within the society at large (Epa.gov, 2021). Researcher measured Environmental Management System by using 20 questions.

- c) **Corporate Social Responsibility:** Through Corporate Social Responsibility (CSR), which is a self-regulating business model, companies act responsibly to the society beyond organisational boundary. CSR perception can bring together the companies and stakeholders' values (Barić, 2017). Author measured Corporate Social Responsibility by including 15 questions.

- d) **Ethical Leadership:** When individuals behave according to some set principals on the ground of ethical aspects, which are regarded as the basis of common good is called ethical leadership. There are some common criteria that indicate ethical leadership: honesty, integrity, trust, respect, fairness and transparency. Ethical leadership focuses on moral

management (Brown and Treviño, 2006). Author measured Ethical Leadership by using 21 questions.

- e) **New Governance:** This type of governance is concerned with mutual efforts and can be termed as collaborative governance. New governance considers wide angle reviews, involves third parties and even government to resolve different issues and purpose concerned with local people (Salamon, 2001). The researcher measured New Governance by including 16 questions.

Author considered Business Ethics Practice as a mediator variable. A mediator variable is the variable that causes mediation in the dependent and the independent variables. In other words, it explains the relationship between the dependent variable and the independent variable. The process of complete mediation is defined as the complete intervention caused by the mediator variable. This results in the initial variable no longer affecting the outcome variable. The process of partial mediation is defined as the partial intervention (Statistics Solutions, 2021). Business ethics gives an expected insightful structure through, which the management carries out the general work as well as sustainability specifically, are assessed (Lashley, 2016). Business ethics practice measured through 15 questions in the survey.

Ethical Procurement is considered as a moderating variable in this study. A moderating variable, also called a moderator variable, changes the strength or direction of an effect between two variables. In other words, it affects the relationship between the independent variable or mediating variable and a dependent variable or criterion variable. Ethical procurement can be portrayed as maintaining procurement responsibly where it manages the procurement measures (Chartered Institute Purchasing and Supply, 2013). The author measured Ethical procurement by incorporating 19 questions.

5.1.1 Demographic and Socio-Economic Status

Under univariate analysis, which examines distribution of cases on a single variable, the study considers demographic and socio-economic factors of the respondents. The sample size in the research is 279 where male and female respondents' ratio is 88.5% and 11.5% respectively. Among the respondents, around 96% are locals and the rest are from other countries. Majority of the respondents falls under 38-47 age range (49.8%) and 28-37 (41.6%). In terms of educational

qualification, around 82% respondents have either graduation (45%) or Higher Secondary Certificates (37%). The study also finds that among the respondents most of the workers (around 69%) have an experience of 7 to 10 years, 86.4% respondents expressed that the enterprises have more than 7 international buyers and 62.7% of the respondents work in mid-level management.

5.1.2 Observation on Bivariate data

When doing bivariate analysis, the author compares different components of demographic factors for instance age group, work experience and department with educational level through cross tabulation. For any industry, it is of paramount importance to have institutional knowledge supported with technical know-how developed through experience to grow the firm. Organisations with more educated employees usually offer higher standards and lower risks, be it managerial or operational. It has been seen in the literature review, age, education, and service tenure of senior executives are vital in reducing tolerance in financial reporting (Plöckinger, Aschauer, Hiebl and Rohatscek, 2016). When there are several experienced-educated employees in top management, concentrated power of single executives also gets challenged. Furthermore overall, it bolsters the sustainable organisational development.

Bivariate analysis provides with an understanding of how educational background of the population relates with other demographic factors of the employees in the RMG sector. In this study 279 respondents have been considered; among these respondents 44.8% (125) has bachelor's degree. Among this 44.8% (125) respondents, 71.2% (89) are in 38-47 age group and 22.4% (28) are in 28-37 age group. Therefore, it has been found that 93.6% (117) respondents have bachelor's degree those are in 28-47 age group. 16.8% (47) participants have master's degree, among them 59.6% (28) are in 38-47 age group. In terms of working employees of different credentials were considered into four specific departments a) Merchandising, b) Sewing, c) Garment Washing and d) Finishing and all departments except these four departments considered as "other department". The data sought from questionnaire shows that higher educated respondents worked in Merchandising department (11 respondents has bachelor's degree and 4 respondents has master's degree among the total of 17 respondents). This result indicates that Merchandising department is the propitious department among the higher educated respondents. It was identified that number of respondents having secondary education is very few, of whom

only one respondent works in washing department and 2 respondents in other sections. The study further reveals, 15 respondents' having Higher Secondary education, work in sewing section while 10 participants of them are engaged in finishing department. In total respondents, 47 (16.8%) respondents having master's degree, among them 38 (80.9%) respondents work in another department. 125 (44.8%) respondents have bachelor's degree, among them 102 (81.6%) work in another department.

From the cross-tabulation table, it is found that, only 3 (1.1%) respondents are Secondary Educated among total respondents, of whom 2 respondents have 7-10 years of experience and only one respondent has more than 10 years of experience. Total of 37.3% (104) respondents have bachelor's degree, among them 66.3% (69) have 7-10 years of working experiences, 25.0% (26) of them possess 3-7 years' service life. It is also revealed that, around 90% respondents, having bachelor's degree and have more than 7 years of work experience, while 78.4% of the participants have 7-10 years and 11.2% have more than 10 years of experience among the total of 125 (44.8%) respondents. Almost all the workers (around 98%) who have master's certificate, have experience either 7-10 years or more, around 49% respondents in each group.

5.2 Discussion on the first research objective

To discuss the first objective, which is to assess the relationship between business sustainability and drivers of business ethics among the RMG enterprises in Bangladesh, the author has provided an in-depth discussion by considering correlation results that has been carried out in the previous research findings chapter along with relating the concepts from literature review chapter.

5.2.1 Correlation among the Independent Variables

The research conducted an analysis between the independent variables to measure the intensity of their relationship. The independent variables taken for the study are **Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance**. The analysis identifies that there is moderate relationship between Ethical Code of Conduct and Environment Management System with correlation coefficient 0.548 and also little relationship between 'Ethical Code of Conduct' and 'Ethical Leadership' ($r = 0.455$). Other independent variables have comparatively small relationship between each other. These

small relationships among the independent variables indicates that there is small or no multicollinearity.

5.2.1.1 Correlation between Dependent and Independent Variables

5.2.1.1.1 Ethical code of conduct

Ethical code of conduct has a correlation coefficient of $r=0.256$ that shows the relationship between ethical code of conduct and business sustainability is quite robust. Some critical issues of ethical code of conduct, which is one of the drivers of business ethics, has been covered by the author such as formal manual covering the ethical code of conduct; occupational safety and health system in the company; alignments of the company's ethical code of conduct with that of International Labour Organisation (ILO); safety record keeping book as well complaints box; help desk or any hotline; employees are not paid less than the minimum wage; not practicing gender discrimination in terms of recruitment and selection as well as career development; taking serious actions on the employees who are breaching the ethical code of conduct and whether or not the ethical code of conduct activities is helping the company to achieve business ethics practice and business sustainability for the company's.

The result from the survey provided robust awareness on the positive implications that the RMG enterprises are focusing on the above issues. It is noticeable that most of the enterprises are quite consistent with convincing implementations of the ethical code of conduct. Among all the factors of this driver the companies are making sure that the employees are not being paid less than the minimum wage. The companies are taking serious measures especially when any employees are breaking company's ethical code of conduct, which gives a strong indication that the enterprises are trying to develop and maintain ethical awareness amongst the employees (Adams, Tashhchian, and Shore, 2001). There is a strong emphasis on the employees' safety and health issues and formal compliances are set that the enterprises are implementing. It shows that the businesses are focusing to be more ethical in their business operations (Cerchia and Piccolo, 2019).

5.2.1.1.2 Environmental Management system

As a framework and guideline to implement an (Environmental Management Systems) EMS, the International Standardization Organization (ISO) has introduced ISO 14001. EMS are the most noticeable accomplishment of such ‘soft’ instruments. There are more than 300,000 companies who have implemented the standard, till 2014 (Boiral, Guillaumie, Saizarbitoria and Tene, 2017); number of companies almost doubled compared to 2006 data (Nawrocka and Parker, 2009). To monitor, measure performance, plan, and make choices regarding environmental issues, EMS is a common tool. In Bangladesh, only 2 factories in the RMG sector have acknowledged the ISO 14001 certifications. Again, another 2 factories are going to applying for it (Selim, 2018). The system is an indirect approach to help protect environmental matters. First, the perception needs to be changed that pollution is a logical outcome of economic activity and then the realisation also needs to be developed that environment friendly action does not require huge expense. Therefore, environmental management actions need promotion (Boiral, Guillaumie, Saizarbitoria and Tene, 2017). Although the exact cost is unknown, there needs to make a balance between economic activity and environmental actions. ISO-regulations describe a systematic approach to managing the impact on the environment, however, how to address those environmental issues remains unidentified and there is no reporting requirement (Ahmad, Saha, Abbasi and Khan, 2009).

In industrial organisation environmental management system plays a crucial role. Despite advent of recent years, the system is becoming very popular nowadays. Although, environmental management system is not a direct tool for sustainability, but impact of the systems passively helps develop a corporation with sustainable business model (Voinea, Hoogenberg, Fratostiteanu, and Hashmi, 2020). In this study, it has been observed that Environmental Management System ($r = .405$) has maximum relationship with business sustainability among the drivers. This result provides a positive indication that business sustainability will enhance with the upgradation of Environmental Management System in the RMG sector of Bangladesh.

5.2.1.1.3 Corporate Social Responsibility

CSR aims to ensure long-term business gain and presence in the market through developing positive public relationship with shareholders and reducing business risk. CSR activities are closely related to sustainable business growth. It is imperative for business growth because it creates the path of sustainable development and makes positive impact in public mind including customers and stakeholders and place where it operates. Beltratti (2005) & Jamali, Safieddine and Rabbath (2008) proved the positive relationship among CSR, corporate governance, and the enhancement of the firm's value through examination. Firms will survive in the long-term by ensuring the interest of the stakeholders Beltratti (2005). Furthermore, Aras and Crowther (2008) & Han, Kim and Yu (2016) discussed about the significance of the corporate governance and the subsequent sustainability of firm. In this study, it has been found that Corporate Social Responsibility (CSR) with correlation coefficient 0.355 also have positive relationship with business sustainability.

5.2.1.1.4 Ethical Leadership

Eisenbeiss (2012) identified four leadership orientations humane, justice, responsibility, and sustainability through qualitative studies. Brown, Treviño and Harrison (2005) developed a measurement for ethical leadership in a financial firm through seven studies of MBA and doctoral students, employees, and employee groups. It recognises that the perception of ethical leadership is that the leaders measure it through means of success and not the outcome only. The ethical leaders also act fairly in decision making and remain trustworthy and work with the best interest of employees. Kalshoven, Den Hartog and De Hoogh (2011) also developed an ethical leadership framework and determined work instruments that ethical leaders had orientations to people, fairness, integrity, and sustainability. Moreover, sharing power and providing clear ethical guidance (David, 2017). Business sustainability of RMG sector in Bangladesh will enrich with the improvement of ethical leadership. The increased attention and heightened interest in the ethical leadership development is argued since recent high-profile scandals (Brown, Treviño and Harrison, 2005 & Hartog, 2015). The study reveals that there is a positive relationship between Business Sustainability and Ethical Leadership in the RMG industry of Bangladesh with a score of ($r=0.282$).

5.2.1.1.5 New Governance

New Governance can be described as a collaborative governance, by taking a wider view by involving third parties along with the government to solve the public problem and their purposes (Salamon, 2001). Companies benefit from good governance create values and long-term sustainability. Good governance also helps enterprises achieve these goals of an organisation. Furthermore, using good governance firms can also reduce risk and get new financiers, and enhance equity of the company. Companies usually remain under pressure for public disclosure. However, if the firm is run under good governance, it will increasingly achieve higher corporate sustainability and will be able to release public information with ease as good governance ensure transparency. When transparency is ensured, the enterprise will be more confident for public disclosure and enjoy better relationship with informed stakeholder and thus ensure long-term sustainable business growth. The findings divulge that there is a positive relationship between in the RMG sector of Bangladesh between Business Sustainability and New Governance ($r=0.168$).

5.3 Discussion on the second research objective

To discuss this objective, which is to evaluate the relationship between business ethics practice and critical drivers of business ethics in the Bangladesh RMG sector, the researcher has used the correlation results from the previous chapter and brought relevant concepts from chapter 2.

5.3.1 Correlation between Mediating and Independent Variables

The study reveals that drivers of business ethics also have positive relationship with Business Ethics Practice. As per the findings it has been revealed that, Ethical Leadership ($r=0.437$) has positive relationship with Business Ethics Practice. It is undoubted fact that without ethical practice in top management the business cannot stand on good practices. Ethical business practice comes from strategic management agenda thus the implementation of ethical leadership can ensure business ethics practices Warren, Peytcheva, and Gaspar (2016). Anger and mistrust of investors in the previous years have been geared up by corporate scandals. Further, negative corporate revelations are usually disturbing and shocking to public mind, and it also create detrimental impact on investors' confidence, which have lasting consequences. However, most

companies try to act responsibly in this issue. Generally, it is deemed that unethical behaviour is not a patriotic attitude of business organisations and it is logical (Fulmer,2004). Since, global leaders are highly concerned about climate change issue and green practices in the corporations, ethical leadership needs to be ensured in especially RMG, which is the biggest exporting sector in Bangladesh that deals with waste disposal.

Corporate Social Responsibility, another driver of business ethics, shows the positive relationship with Business Ethics Practice. Earlier, classical economics provided with the views of corporate role on socio-economic reality, which however has changed a lot in recent times. Moreover, a significant change has also taken place in business operations in this modern era (Vlados and Chatzinikolaou, 2019). Strongly accompanied by technological revolution, globalisation has positively changed old business model and shifted to a completely new business environment. In this new atmosphere, the dynamic business organisations use a blend of appropriate strategies and proper use of resources, keeping the concept of corporate social responsibility in mind. In addition, the organisations also ensure ethical management system in all the business processes to remain sustainable for a lasting period. Bhattacharya, Sen and Korschun (2011, pp. 29-30) perceive some fast-changing perspective to CSR:

- Not viewed as business obligation rather an opportunity for long-term sustainability
- Emphasis on the function of other stakeholders such as investors, employees, regulators, and non-profits organisations
- Being treated as a strategic concept, long-term, futuristic approach, not as short-term one-off action.

This sustainability focused concept should be implemented by companies, if the firms desire to be perceived as a reliable business partner (Sroka and Lőrinczy, 2015).

In the process of actions toward sustainability, organisations often encounter with different challenges that prevent the firms to achieve the goal. There are several instruments and approaches that scholars and corporate entities have identified to address and promote their sustainability journey, such as reporting system and management style. In addition, there should be a systematic way to measure sustainability efforts of an organisation to reach desired level,

which is prescribed in the triple-bottom line model by Elkington (1994) that deal with environmental, social, and economy.

There is a commonly used system known as Environmental Management System (EMS), which helps manage the areas that are associated to the environmental sustainability by structuring and organizing environment related efforts (ISO 14001, 2004). The management system is of great importance due to the gravity of environmental management challenges.

As a result, this paper attributes a lot of emphasis on implementation of EMS in the organisation and presents insightful observations regarding its impact on and beyond the business.

New Governance also has a positive result with Business Ethics Practice. Many of the legal scholars nowadays support a legal regime based on new governance. They do not prefer self-regulation and command-and-control. With a more collaborative approach, the “New Governance” model of regulation replaces centralised regulation. Lobel (2012) believe that new governance works from the belief of mutual reinforcement of economic efficiency and democratic legitimacy.

The author also found a positive result between Ethical Code of Conduct and Business Ethics Practice. This positive relationship also aligns with the outcome of Business Ethics National Index (BENI) measurement. In that index, it was found that the code of ethics plays the most significant part in the business ethics practice of a country and their industries (Schwartz and Weber, 2006) Therefore, all components of business ethics drivers have positive relationship with Business Ethics Practice (mediating variable) and all relationships are statistically significant.

5.4 Discussion on the third research objective

To discuss this objective, the research has conducted 4 Step mediation analysis to gain an insightful understand and observations on how business ethics practice mediates the relationship between business sustainability and drivers of business ethics.

5.4.1 Multivariate analysis

In this study, one of the drivers of Business Ethics among five independent variables is Ethical Code of Conduct. It is observed that on an average Ethical Code of Conduct individually explains 11.7% of Business Sustainability and Business Sustainability will increase 0.32 unit with the 1 unit increase of Ethical Code of Conduct. From the analysis of Business Ethics Practice (Mediating Variable) and Ethical Code of Conduct, it was found that there is a little impact (7.7%) of Ethical Code of Conduct on Business Ethics Practice (Mediating Variable). The Business Ethics Practice (Mediating Variable) will improve 0.268 unit with the 1 unit improve of Ethical Code of Conduct. After analysing both the (Independent Variable and Mediating Variable), it is identified that the Business Ethics Practice control the impact of Ethical Code of Conduct on Business Sustainability. This indicates that mediator variable along with the independent variable is significantly describing the dependent variable.

Then, another drivers Environmental Management System, on an average 21.0% of Business Sustainability can be individually explained by this exogeneous variable. Increase of 1 unit in Environmental Management System will positively change 0.442 unit of Business Sustainability. Analysing Environmental Management System with the mediating variable (Business Ethics Practice), it is found that Environment Management System only have a little impact (16.0%) on the mediating variable. Improvement of Environmental Management System by 1 unit will positively change 0.398 unit of Business Ethics Practice (Mediating Variable). The result of the analysis between independent variable (Environmental Management System) and mediating variable (Business Ethics Practice) shows that the mediating variable dominates the impact of Environmental Management System on Business Sustainability. This phenomenon is quite evident that apart from independent variable, mediator variable is significantly ($p < 0.001$) able to describe dependent variable.

Corporate Social Responsibility (CSR) one more key drivers of Business Ethics in the study. Corporate Social Responsibility alone can spell out 20.0% of Business Sustainability, on an average. An enhancement of 1 unit in Corporate Social Responsibility will cause 0.304 unit increase in Business Sustainability. When Corporate Social Responsibility (independent variable) was analysed with the Mediating Variable, Business Ethics Practice the resulting data

demonstrated an impact of (16.5%) on each other. According to the analysis, change of 1 unit Corporate Social Responsibility will result in 0.285 unit improvement in Business Ethics Practice (Mediating Variable). Analysing Corporate Social Responsibility (Independent Variable) with Business Ethics Practice (Mediating Variable), it is observed that Business Ethics Practice has an influence on the effect of Corporate Social Responsibility on Business Sustainability. It means that mediator variable together with the independent variable is considerably ($p < 0.001$) able to describe the dependent variable.

Another driver of Business Ethics is Ethical Leadership. Ethical Leadership individually can explain 13.1% of Business Sustainability on an average and it is found that 1 unit increase of Ethical Leadership results in an increase of 0.342 unit of Business Sustainability. When the independent variable, Ethical Leadership, is analysed with Business Ethics Practice, which is the Mediating Variable, the result shows that Ethical Leadership has little impact (23.4%) on Business Ethics Practice. Improvement of 1 unit in Ethical Leadership will draw 0.472 unit positive change on Business Ethics Practice (Mediating Variable). From the analysis of Independent Variable and Mediating Variable, author finds that Business Ethics Practice has a grip on the influence of Ethical Leadership on Business Sustainability. This indicates that both mediating variable and independent variable is significantly ($p < 0.001$) able to illustrate Business Sustainability (dependent variable).

Last however not least, the author considered New Governance as another drivers of Business Ethics in this research. According to the analysis, New Governance can individually describe 6.2% of Business Sustainability in general. With 1 unit increase of New Governance, Business Sustainability will positively change by 0.245 unit. The study finds that there is a minimal impact (19.0%) of New Governance on Business Ethics Practice, according to the analysis of Business Ethics Practice (Mediating Variable) and New Governance (independent variable). Making 1 unit positive change of New Governance will result in 0.442 unit increase in the Business Ethics Practice. Since, the data sought from the analysis of New Governance (Independent Variable) and Business Ethics Practice (Mediating Variable), demonstrates that Business Ethics Practice controls the effect of New Governance on Business Sustainability; it means that both the variables significantly ($p < 0.001$) describe the dependent variable.

5.5 Discussion on the overall impact of Independent variables on Dependent variable without taking account of mediating and moderating variables

From the regression analysis including all independent variables author found that increase of one unit of Ethical Code of Conduct, will positively change Business Sustainability by 0.068 unit nevertheless the result is statistically insignificant.

The analysis also revealed that there is 0.223 unit positive impact on Business Sustainability, when one unit of Environmental Management System is increased and the result is statistically significant.

Regarding Corporate Social Responsibility, if it is increased by one unit, Business Sustainability will increase by 0.205 unit. In statistical point of view, the result is significant.

Change of one unit of Ethical leadership, will result in 0.127 unit change in Business Sustainability. The outcome is statistically insignificant.

In case of New Governance, when changed by one unit, the research outcome is 0.031 unit on Business Sustainability however the result is insignificant.

Based on the research outcome of all the independent variable, it is observed that Environmental Management System is the essential factor that influences the change of Business Sustainability. From the value of VIF, the author also found that there is no multicollinearity among the predictors. However, no significant results were identified from two drivers of business ethics those are Ethical Code of Conduct and New Governance.

5.6 Discussion on the fourth research objective

To discuss this objective the researcher has used moderation analysis in this study.

The RMG sector has been under impressive investigation inferable from a scope of prominent debacles, the organisations working at Rana Plaza ought to have been very acquainted with social duty measures. Some previous studies emphasises that the ethical procurement process is

important for the RMG sector such as if all the institutions answerable for observing firms' duty practices were taking care of their responsibilities effectually, the organisations in this plaza would have been less inclined to disregard their obligations corresponding to laborers security (Kelly 2013 & Rights Centre for Business and Human, 2014). However, from the moderation analysis, it has been observed that the coefficient of interaction term does not differ from zero significantly ($p=0.057$) for Ethical Procurement (Moderating Variable) and Business Ethics Practice (Mediating Variable). Therefore, author found that the moderating variable does not moderate the relation between business ethics practice (Mediating Variable) and business sustainability. This finding supports with some previous related literatures by Barrientos and Smith 2007; Kim 2013; Locke, Qin and Brause 2007; Locke, Amengual and Mangla, 2009 & Wells, 2007), who believes that in reality, the pressure from the international brands and their codes of conduct had limited impact on the social responsibility of the international brands supply companies'.

5.7 Discussion on the fifth research objective

From the survey and frequency table, the author aims to reveal, evaluate, and compare the business ethics practice in the RMG industry by different generation enterprises in Bangladesh.

5.7.1 Accommodation for employees (Table-1 in Appendix-1)

Answering to the question if garment factories provided dormitory facility to their employees more than half (50.6%) of the respondents have given strongly disagree from the first-generation organisations such as Dekko Apparels Ltd, Kwun Tong Apparels Ltd, ABA Garments Ltd and Dekko knitwear Ltd. Regarding respondents from second-generation companies such as Uni Gears Ltd, Utah Fashion Ltd, FCI (BD) Ltd, Mascotex Ltd, Metro Knitting Ltd and Dyeing Ltd, Ananta Garments Ltd and third-generation organisations, the percentages are 36.0% and 15.0% respectively.

On the contrary, the respondents strongly agree to the fact that their employers provide them with accommodation facility, only 13.5% respondents from first generation for instance Vertex Wear and Continental Garments Industry Ltd; 8.7% from second-generation such as Cosmopolitan Industries (Pvt) Ltd, Saturn Textile Ltd, Epyllion Style Ltd as well as Epyllion Knitwear Ltd and

17.5% from third generation companies for instance Green Textile Ltd, Salek Textile Ltd and Helicon Pvt Ltd responded positively. The employers in the RMG sector can achieve a lot of advantages by providing dormitory facility such as augmentation in the productivity of the employees; reduction of absenteeism and enhance employee retention (Gold, Oire, Fabian and Weweorski, 2012 & Solovieva, Dowler and Walls, 2011).

5.7.2 Ethical code of conduct for money laundering (Table-2 in Appendix-1)

The author found that from all the first-generation organisations, 23.6% respondents strongly agree that their employers created formal ethical code of conduct for money laundering. In case of second and third- generation companies, the percentage is 12.7% and 22.5% respectively. It shows that all the companies are meticulous with the money laundering issue. Many fashion brands have implemented codes of ethics to cope up with various industry-wide issues such as reducing corruption, bribery and fixing the inadequate labour standards issues (Cerchia and Piccolo, 2019).

5.7.3 Waste Management (Table 3 in Appendix-1)

Regarding waste management, 34.8% respondents of first-generation corporations strongly agree that their enterprises maintained the environmental issue with effective measures, while 22.0% surveyed participants of second-generation and 32.5% participants of third-generation companies thought the same. This indicates that all the three generation enterprises are working effectually on maintaining the waste management. The benefits that the RMG enterprises can attain are by ensuring an ethical balance between consumption and use of resources and reducing the cost by implementing an ethical and compliance management system (Dragos, 2013).

5.7.4 Safety and health of the employees (Table -4 in Appendix-1)

28.1% respondents of first-generation organisations strongly agree that their employers are concerned about the employees' health and safety issues. Similarly, for second and third-generation organisations, the respondents' percentages are 26.0% and 30.0%. This shows that the management of the enterprises are taking measures to provide health and safety throughout the corporations. This positive behaviour of the management in the workers safety and health related

issues need to be consistent implemented and monitored for effective results. Companies can maintain this outcome by also registering with national inspection council such as RMG sustainability Council (RSC), who can assist the augmentation of OSH issues for the RMG firms (RSC, 2020-21). This positive outcome can also contribute to achieve one of the targets of Bangladesh's SDG.

5.7.5 ILO Standard Ethical Code of Conduct (Table-6 in Appendix-1)

When questioned if the company's ethical code of conduct aligned with International Labour Organization (ILO), 27% respondents of first-generation organisations and 21.3% respondents of second-generation strongly agree with that. For participants working in third-generation companies the percentage is 27.5%. After the debacle of Rana Plaza and Tazreen Fashion, it shows that the RMG companies are being more careful and working efficiently on implementing ethical code of conduct to align with the ILO standard. The impact of ILO was immensely significant for the enhancement of the RMG sector such as structural, fire and electrical hazards along with training of the employees on workplace safety (Morris, 2021).

5.7.6 Formal Safety Committee (Table-7 in Appendix-1)

The respondents from all the three generation companies have given mostly positive response on their companies having formal safety committee. 40.4% respondents of first-generation organisations strongly agreed to the statement, while 19.3% respondents of second-generation and 37.5% respondents of third-generation organisations answered the same. The committee can take steps to prevent fatal accidents, injuries, and damage to the enterprise's property, which in turn can enhance the Occupational Health and Safety (OSH) culture for all the factories (Galib, Khan, Kabir and Abdullah, 2019).

5.7.7 Environmental Management System (Table-10 in Appendix-1)

Responding to the statement of "I agree that my company's EMS is making the company to become an ethical conscious company in the society", 39.3% respondents of first-generation organisations, 28.7% respondents of second-generation organisations and 17.5% respondents of third-generation organisations strongly agree with the statement. This positive approach by the

RMG companies to implement Environmental Management system can certainly enhance the environmental performance as well as achieving the benefits of cost reduction (Khanna, Bhutiani and Matta, 2009).

5.7.8 Written Human Resource policy (Table-11 in Appendix-1)

38.2% respondents of first-generation organisations, 28.0% participants of second-generation organisations and 30.0% members of third-generation organisations strongly agree that their companies have a written Human Resource policy for all employees covering hours of work, grievance procedures and overtime hours. This indicates that enterprises are providing formal commitments to the employees', which can help the employees to enrich self-esteem and self-confidence (Kapur, 2020).

5.7.9 Investment on social development such as schools and hospitals (Table-14 in Appendix-1).

Second-generation and third-generation organisations (10.7% and 10.0%) participants express with almost same percentage and strongly disagree that their company involves in social development such as investing to build new schools/ hospitals or to improve infrastructures of present schools and hospitals. Almost four times (39.3%) respondents of first-generation organisations are strongly disagreeing on this issue. It shows that some of the first-generation RMG enterprises amongst the three generations such as Deko Apparels Ltd and Uni gears Ltd are giving less focus on the social infrastructure development. However, the management of the second-generation companies such as FCI (BD) Ltd, Salek Textile Ltd, Ananta Garments Ltd, Epyllion Style Ltd and Knitwear Ltd have acknowledged in the survey that the companies are investing on schools and hospitals. Moreover, the third-generation companies for instance Green Textile Ltd, Helicon Pvt Ltd and Salek Textile Ltd are also financing on these important issues. Investing for instance on clinic, can certainly enhance the employees' well-being, which can bring better commitments from the employees' and provide better reputation with the clients (Bsr.org, 2014). Moreover, this investments by the RMG enterprises can assist this industry to influence on achieving one of the country's SDG.

5.7.10 Practicing Ethical Leadership (Table-16 in Appendix-1)

From the survey, the author found that a good percentage, around 45% respondents of first-generation organisations, strongly agree that their companies practice ethical leadership. Moreover, 25.3% management of second-generation organisations and 37.5% respondents of third-generation firms responded similarly. This can create a lot of benefits for the RMG companies such as making positive working environment; build better relationship between employers and employees' and enhance higher level of trust and productivity, which in turn can provide less absenteeism and increase more commitments towards job (Tende and Amah, 2021).

5.7.11 Third party auditor to audit the EMS system (Table-17 in Appendix-1)

Among the participants of first, second and third-generation organisations, 46.1%, 34.0% and 37.5% employees respectively expressed strongly agree that their organisations had third party auditors to audit their EMS system. The involvement of third-party auditor for auditing the EMS of the RMG corporations shows that the companies are in practice and concern about the environmental issues. It allows to maintain the EMS standards and at times be proactive in taking strategic decisions on this system. Moreover, to strengthen the EMS practice, the RMG firms can accentuate on taking certifications from ISO 14001, where the external audit is one of the key elements for ISO 14001 certification process, thus can improve both auditing orientations, that is enhancement and compliance and lead to corporations' satisfaction (Prajogo, Castka, Yiu, Yeng and Lai, 2016). This can provide opportunities for the enterprises to stay ahead than the competitors in the RMG industry.

5.7.12 Whistleblower involvement can reduce unethical transaction (Table-19 in Appendix-1)

Among the participants of first, second and third-generation organisations, 41.6%, 15.3% and 30.0%, express strongly agree that whistleblower involvement in the regulation of social responsibility can reduce the unethical transactions. Top level managers can be the best whistleblowers, as they comprehend the positives and negatives of review systems and exchanges. This implies that they are in a superior situation to openly declare charges of extortion

or deceptive exchanges that negate the law and other social qualities (Forensic 2005; Miceli, Near and Dworkin, 2013 & Taylor and Curtis, 2010). By presenting this approach, a corporation can implicitly build up a corporate culture that urges staff to report unfortunate behaviour and permits reports to be comprehensively examined.

5.7.13 Business Ethics Practice to gain economic and social sustainability (Table-20 in Appendix-1)

In response to the statement that Business Ethics Practice by implementing ethical code of conduct is enabling their companies to achieve economic and social sustainability in the RMG industry of Bangladesh”, 42.7% respondents of first-generation organisations, 37.3% respondents of second-generation organisations and 45.5% respondents of third-generation companies express strongly agree to the notion. It gives a clear indication between the positive relationship of business ethics practice and socio-economic development however the ethical values on this development can be seen more in the developed nations comparing to the least developed countries (Abutalibov, 2012).

5.7.14 Executing EMS to Improve Ethical Practice (Table-21 in Appendix-1)

The companies from first to third generation who were included in this study their management has given a positive notion that company’s ethical practice is improving through the implementation of EMS. To be precise, 40.4% respondents of first-generation organisations, 27.3% respondents of second-generation organisation and 32.5% respondents of third-generation organisations strongly agree to this matter. This positive outcome from the survey reflects with the outcome of BENI measurement, which shows the relationship between environmental management elements and business ethics practice can enhance a country’s ethics movement (Swartz and Weber, 2006).

5.7.15 CSR activities assisting to achieve business sustainability (Table-22 in Appendix-1)

When the question was asked about that Business Ethics Practice by involving in CSR activities is helping the company to achieve business sustainability in the RMG industry of Bangladesh, it was noticeable that participants from the first- generation organisations have more strongly agree 37.1% compared to second-generation organisations respondents 16.7% and 20.0% members

from third- generation companies. Corporate social responsibility has arisen as a substantial concern in the Bangladesh RMG area. Additional cost of CSR may outperform the advantage of cheap work, consequently, disposing of a vital attribute of the national competitive benefit of the sector (Rahman, Hossain and Hasan, 2016). Though, some extra costs are required to implement CSR, however there are robust financial and some other explanations, why the companies in the clothing industry of Bangladesh should implement CSR activities. If RMG industry neglects to actualise CSR, it might lose its worldwide business market. Absence of enough practising CSR could hurt Bangladesh's intensity as a provider of ready-made apparel (Afrah and Rani, 2017). This could have desperate outcomes for instance, the ending of most of the garment enterprises with staffs' losing their positions and the decrease of financial development. There is positive correlation between CSR endeavours and consumer behaviour. Understanding that CSR activities have a straight influence on the organisation's image, differentiating it in the sector, and leads to value creation in the reflection of purchaser (Demmerling, 2014).

5.7.16 Ethical leadership for Sustainable Organisation (Table-23 in Appendix-1)

Among respondents of first-generation organisations, 39.3% strongly agree that performing ethical leadership style is helping their company to gain business sustainability by ethical business practice. The same thought is provided by 36.7% respondents of second-generation organisations and 30.0% respondents of third-generation organisations. In the RMG companies, the managers' individual collectivist values have a positive association with environmental ethics, along with decreasing the negative relationship between disappointment with corporations' monetary performance and individual environmental morals (Wang and Young, 2014).

5.7.17 New Governance approach for better auditing process (Table-24 in Appendix-1)

The management has given optimistic response to the importance of new governance approach for better auditing process. 25.8% respondents of first-generation organisations, 15.3% respondents of second-generation organisations and 20.0% participants of third-generation organisations strongly agree with the statement. New Governance serves assessments which are quantitative in nature holds reporting practices, indices, and ratings and as a result, makes the

bridge between the new governance with responsibility. This approach will help both the governments and stakeholders to solve the problem and to reduce the complexity comparatively easily where at times government on its own faced unnerving task to solve the problem (Salamon, 2001).

5.7.18 Integrity of international buyers in procurement process (Table-27 in Appendix-1)

From the survey it has been found out that the international buyers are methodical in terms of the procurement process with their suppliers and does not involve in any unethical practices. To be precise, 41.6% participants of first-generation companies strongly agree that their international buyers are strict in their procurement processes and does not involve in any corruption, bribery, and fraudulent practices. 38.0% survey members of second-generation organisations and 35.0% participants from third-generation organisations strongly agree on this issue. Ethical procurement provides benefits towards the purchase along with immense contribution on the international supply chain. Some firms do the indirect purchases with the help of non-procurement teams; however, if procurement professionals do not guide that process, the firms can be at risk of unethical procurement by the wayside and will face maverick spending (Scott, 2018).

5.8 Discussion on the sixth research objective

This objective is to recommend an ethical sustainability model for the RMG companies in Bangladesh. To address this objective a research framework has been established in chapter 2 after carrying out a comprehensive literature review on the dependent, independent, mediating, and moderating variable. The variables in the framework were tested using various statistical analyses such as bivariable and multivariable analysis in chapter 4 results of findings. After going through comprehensive quantitative analysis, it has been seen that in the research framework relationship exists between dependent and independent variables; there was also connection between mediating and independent variables as well as with dependent and mediating variable. However, from the analysis there was no relationship exist on the impact of moderating variable on dependent and mediating variable. In the next chapter under the academic contribution, a revised ethical sustainability model has been presented after going through detailed analysis on the hypotheses formulated in the literature review chapter. So, overall, the revised framework

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provides an insightful and precise opportunities for the RMG enterprises about considering the implementation of the various imperative ethical factors for business sustainability in Bangladesh.

Chapter 6 Conclusion and Recommendations

6.1 Research findings-summary

To sum up the outcome of the research most of the respondents participated in the survey have bachelor's degree (44.8%). 68.8% respondents have 7-10 years of working experience. 86.4 % respondents working in the companies have more than 7 number of international buyers. It is noticeable that among the independent variables there are significant correlation exists. Correlation between dependent variable and independent variables is significant. Moreover, significant correlation between dependent variable and mediating variable can be seen. Individually all five (Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance) independent variables have significant impact on Business Sustainability. However, moderating (Ethical Procurement) has no significant impact between mediating (Business Ethics Practice) and dependent (Business Sustainability).

As demonstrated in the research, there are two independent variables, which makes the maximum impact on business sustainability: Environmental Management System and Corporate Social Responsibility. To remain competitive in the business and to attract new buyers, RMG factories must implement the environmental management system efficiently and follow the requirements that international buyers seek for, otherwise the buyers would move elsewhere with their orders, since environmental concern is a global issue, not regional (Rahman, 2021). The primary research also reveals that the rest of the other three independent variables Ethical Code of Conduct, Ethical Leadership and New Governance also have impact on business sustainability.

6.2 How the research objectives were met

The study has adequately met the research objectives by revealing outcomes of:

- a) To validate the first research objective a hypothesis was created to evaluate the relationship between drivers of business ethics and business sustainability. The hypothesis was tested using Correlation analysis and highly significant correlation was found

between business sustainability and drivers of business ethics (Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance). The outcome of the statistical result was well supported in the discussion of results chapter by considering various relevant literatures. Overall, this first research objective has been convincingly validated.

- b) The second research objective, which was to assess the relationship between business ethics practice and the critical drivers of business ethics, a hypothesis was formed and tested considering Correlation analysis and highly significant correlation was instituted between critical drivers of business ethics (Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance) and business ethics practice. The statistical outcome was backed up by pertinent concepts and discussed in a comprehensive manner considering the Bangladesh RMG sector in chapter number 5. The holistic analysis and findings have assisted immensely to validate the second research objective.
- c) The author created the third hypothesis to address the third research objective that is mediating effect of business ethics practice between drivers of business ethics and business sustainability. From the 4-step mediation analysis and Sobel test in the research findings chapter, it was found that business ethics practice mediates significantly on business sustainability and drivers of business ethics (Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance). Further observations and evaluations were carried out in the discussions of results chapter using multivariate analysis. Hence, by carrying out these analyses the third objective was validated persuasively.
- d) To measure the fourth research objective, which is to influence of ethical procurement as a moderating variable on the relationship between the business sustainability and business ethics practice, the author created the fourth hypothesis and carried out moderation analysis with multiple regression analysis. From the statistical analysis it was found that no significant impact of ethical procurement as a moderator have on business ethics practice and business sustainability. Moreover, to support this analysis outcome, some

previous relevant literatures were evaluated in the discussions of results chapter. By going through this process, the author has validated the fourth research objective.

- e) To address the fifth objective, frequency tables were created (please refer to Appendix-1) from the outcome of the survey to compare the Generation- wise RMG enterprises implementation of business ethics practices in Bangladesh. It was recognised from the frequency tables results that the participants strongly agreed in most instances that the enterprises including (1st, 2nd and 3rd) generations, execute most of the business ethics practices for business sustainability. Furthermore, detailed discussions and critical assessment on the outcome of tables with the RMG industry in Bangladesh and relevant literatures were carried out in the discussion of results chapter. Hence, in this manner the fifth research objective has been validated.
- f) The last objective in this study is to recommend an ethical sustainability model for the RMG enterprises in Bangladesh. This objective was validated by building a research framework and by conducting different hypotheses testing using statistical analyses. From the investigations it has been found that the five drivers of business ethics (Ethical Code of Conduct, Environmental Management System, Corporate Social Responsibility, Ethical Leadership and New Governance) have positive impact on business sustainability. So, this ethical sustainability model mentioned in (Figure-6.1) suggests that by focusing and improving these drivers, the business sustainability will enhance for the RMG enterprises in Bangladesh.

6.3 Managerial Implication

This study suggests that the Environmental Management System has the strongest influence on business sustainability followed by Corporate Social Responsibility. As found in the results and discussion, controlling Business Ethics Practice, which is mediating variable, can bring positive outcome in business and make RMG companies more sustainable in Bangladesh. In case of retaining experienced employees, managers play the most critical role. In this process, managers need to blend its leadership role by providing appropriate feedback to the input of the employees and creating opportunities in career progression within the organisation thus ensuring employee

wellbeing. By reviewing performance of the employees, managers should appraise the subordinates and introduce rewarding system like bonus and incentives for the deserving ones. Thus, it would help managers retain both experienced and performer employees as well as add value to organisations' sustainable growth at large.

Leaders who follow ethical leadership can create faith and have specific collectivist principles also establish ethical climates and environments (Christensen, Mackey and Whetten 2014; Shin, Sung, Choi and Kim 2015 & Wang and Young, 2014). The implementation of ethical leadership style can provide various benefits for the Bangladesh RMG enterprises. It can assist the managers to establish a collaborative environment, where the managers can engage the employees by connecting them with the goal of the corporation. Managers can develop emotional attachment within the employees; build a strong bond among co-workers and devotion toward their job responsibilities. Furthermore, when managers can ensure cognitive engagement of the employees by providing appropriate information and feedback, employees can feel more attached to the mission and purpose of the organisation. When managers give proper value to the employees and consider the opinion of the subordinates, the employees feel both confident and honoured, thus develop better relationship with managers. This bonding with managers helps employees feel emotionally more attached to the workplace and more aligned with the goal of the enterprise. Therefore, the employees who better adapt to the short and long-term goal of the enterprise and cognitively more engaged to it can contribute to better success of the corporation.

Business enterprises in the Bangladesh RMG sector, can engage its employees more by using different career development tools, training for example. Having new learning and training programs will help employees identify and nurture their instinctive talents. When the employees are equipped with enough job resources, the staffs' feel more confident, skilled and deliver better output within deadline. As a result, not only the employees get career and personal development opportunities nevertheless also the corporations move forward with skilled manpower.

The stakeholders who have strong right and authority (control of the organisation's significant resources), managerial aspect emphasises managers' efforts to meet the interests of them, since all stakeholders have similar rights, the ethical aspect control the stakeholders' interests. This

implies that the discussion of internal information may affect organisational survival and sustainability (the management aspect).

As per outcome of the research, the study further confirms that when an employee is engaged in work both mentally and cognitively, the employee will perform the job with enthusiasm and will be ready to take more challenges for further development of the organisation and own self.

6.4 Academic contribution

Prevalent research on Business ethics and business sustainability is centred mostly in the developed nations. There are few studies conducted on some of the factors of business ethics and business sustainability from the perspective of the RMG sector in Bangladesh. Salam and Senasu (2019) conducted a study in the RMG industry with some elements of business sustainability. Another study by Akhter (2016) focused on some of the economic sustainability components in the Bangladesh RMG industry. However, lack of theoretical establishment on this topic in the field of RMG sector of Bangladesh, suggests deriving from academic fields mostly from the western world. Consequently, the results and findings from the current research can contribute to business ethics and business sustainability study not only in the field of RMG industry of Bangladesh nevertheless can also be used in other fields as well as achieving the SDG of Bangladesh. In academic study, there are lot of scope to develop the theory to increase the sustainability of RMG sector as well as other business sectors in Bangladesh. This research has given comprehensive direction for which sections of business sustainability need more theoretical development for RMG sector in Bangladesh. Furthermore, after attaining the results from the hypotheses testing and analysis, the below ethical sustainability model (Figure 6.1), has been given, which has been amended from the original research framework (Figure 2.16) presented in the literature review. This proposed model provides precise identifications on some specific fields of business ethics those can be developed or considered first such as Environmental Management System, Corporate Social Responsibility, Ethical Leadership, Ethical Code of Conduct and New Governance for RMG enterprises sustainability. Each of the business ethics elements in the suggested model has imperative and specific role to play to cover the factors of business sustainability in an insightful and comprehensive manner. This proposed ethical framework does

not only focus on the formulation and implementation of business sustainability elements but also provides the opportunity to have holistic monitoring, evaluating and auditing system in place for the Bangladesh RMG enterprises applications of business ethics drivers. Therefore, the outcome of this study can be helpful to the academic experts to emphasise on the important fields for developing academic theory that will contribute to the sustainability of RMG enterprises in Bangladesh.

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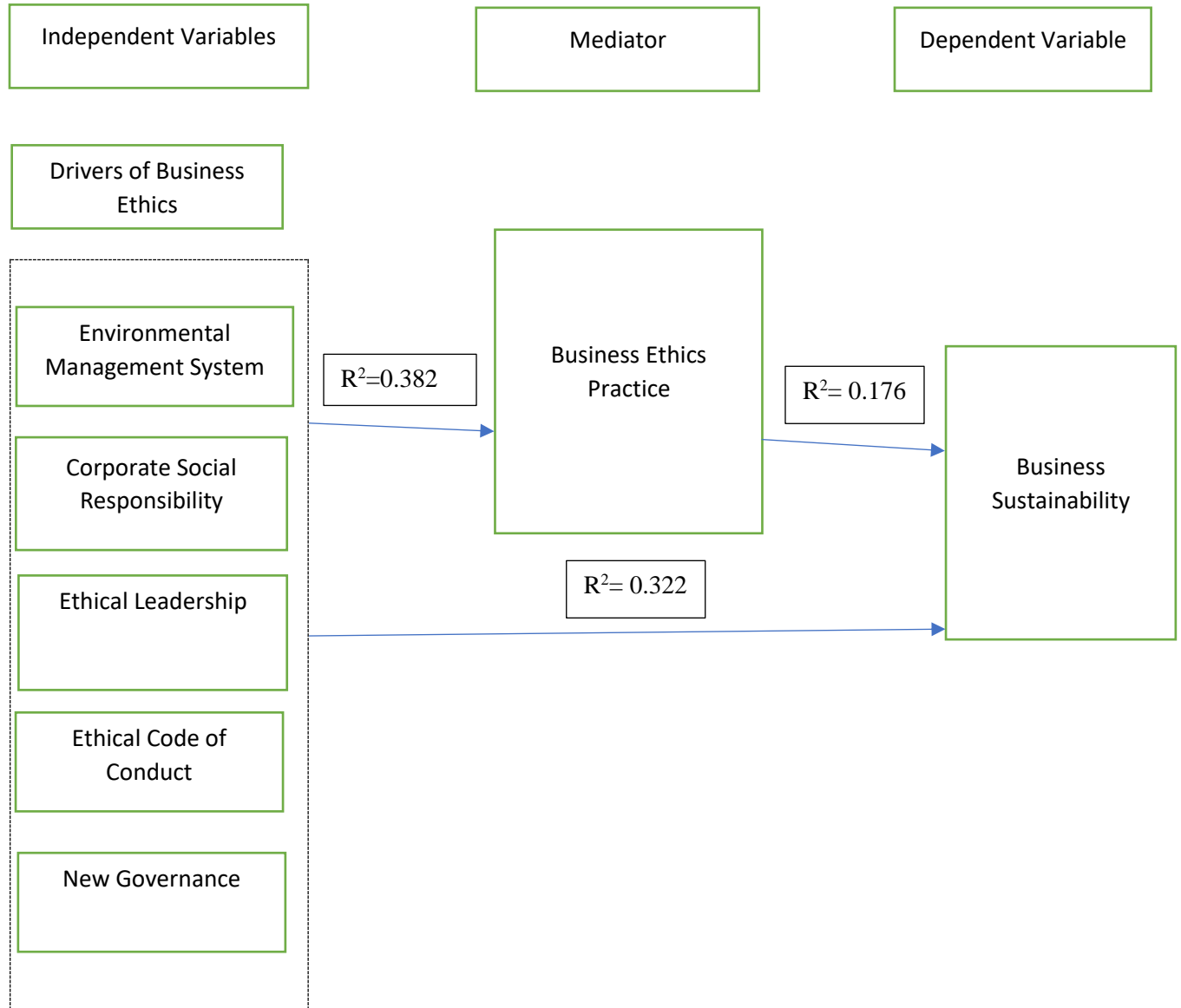


Figure 6:1 Ethical Sustainability Model

6.5 Recommendations to the firm

Business enterprises in the RMG sector should specially emphasise on improving efficient waste management system. Effective waste management system enables an organisation to reuse or recycle waste materials. The RMG enterprises in Bangladesh can use various systems such as circular fashion partnership to enhance the company's waste management system, which can enable the firms to save costs and enhance the ethical practices (Ishty and Tasneem, 2021).

To reinforce the EMS auditing process, the RMG enterprises in Bangladesh can accentuate on taking certifications for instance from ISO 14001 and LEED. The certifications of ISO 14001 require external audit, which is carried out by auditors who are employed by a certified body. This is one of the key features for ISO 14001 certification process. As a result, the firms can improve both auditing orientations, that is enrichment and compliance and lead to companies' satisfaction. Furthermore, this certification can assist to build a robust EMS in the firm by consistent examining and continual improvement of the system (Prajogo, Castka, Yiu, Yeng and Lai, 2016). Currently, there are 171 LEED certified green factories in Bangladesh. The green factories assist significantly to reduce energy usage by 40% and water consumption by around 30% along with emit less carbon dioxide which helps to gain environmental safety. More 550 companies are on the process of acquiring LEED certifications (Hossain, 2022). However, still there are more than half of the companies in this sector who still will not have this certification. So, it creates an opportunity for those remaining companies in this industry, especially the big and medium-sized firms to work and acquire this eminent certification. There is handful number of enterprises in the RMG sector of Bangladesh who are using technology with efficiency and have been able to enhance environmental sustainability. This creates opportunities for the RMG enterprises in Bangladesh, to become proactive by encompassing technology in the physical manufacturing operations that can provide enormous sustainable advantages in regards to fabric consumption and usage, manufacturing competences and logistics, alternative options using technology can be offered such as power supply through the use of solar, hydro, or wind energy, another systems of transportation to carbon-emitting vehicles, enormous reductions of water and hazardous chemicals usage in the laundering procedure of garments, and extensive decrease in the use of energy through innovations comprising smart lighting and heating (Uddin, 2019). The

RMG enterprises which practices the EMS efficiently can gain many benefits such as achieving more confidence from the stakeholders; develop a positive image in the society and consequently, the firms can achieve a sustainable business with robust financial growth.

In Bangladesh, a large portion of garment workers are female, who come from different rural areas to urban areas and struggling severe housing issues. Most of them live in slums or squatter settlements those are unhealthy and unhygienic condition (Shaila and Mihoko, 2020). In this regard it was noticeable from the research findings that limited RMG enterprises in Bangladesh, are providing the accommodations facilities for the employees, this can be an opportunity specially for the big and medium-sized RMG firms in Bangladesh, to cater the dormitories' facilities, especially for the female employees, which is turn can augment the employee's loyalty towards the corporation and improve the work life balance of the employees.

Corporate social responsibility has become part and parcel of the agenda of modern business organisations. To assess social sustainability, RMG companies must perform corporate social responsibility, which is also required for corporate citizenship. The RMG firms must make sure that sweatshop practice is completely eradicated to avoid any entanglement from the stakeholders. Health is one of the basic humans right and it is critical to the wellbeing of a worker. Healthy workers can contribute more and are more productive. The present healthcare systems cannot support to full protection for workers of RMG sector. There is a need for the companies to arrange some training programs where healthy tips are provided to the workers. This can create awareness and knowledge on the workplace health related issues and can also assist to reduce some worker's illness (Hasan et al, 2021). Management of the corporations should ensure the healthcare facilities are provided specially for women workers for instance by investing on building a clinic. Furthermore, more firms in this sector should accentuate to invest on social development such as building schools and vocational institutes, which can improve the company's brand and social marketing.

It is imperative for the RMG firms in Bangladesh to follow the ethical code of conduct consistently to overcome the entanglement that has been faced earlier. From the research findings the corporations are having formal ethical code of conduct which aligns with ILO. For successful execution and monitoring of ethical code of conduct, the firms can implement a formal

whistleblower committee headed by a senior management. If there are any unethical indiscretions or any complaint against anyone in any layers of the management take place, the committee can investigate the problem and necessary actions can be taken. Furthermore, as most of the employees in the RMG sector are women this policy, will make the women employees more secure than before. To obtain better monitoring and remedial actions for instance on Occupational Safety and Health (OSH) as well as non-OSH issues, the companies can get registered with inspection bodies such as RMG Sustainability Council (RSC) and Remediation Coordination Cell (RCC).

Once a law is implemented in Bangladesh to acknowledge the rights and responsibilities of Bounty Hunters', the RMG firms can use the private auditors for continuous monitoring of the company's actions and check inconsistencies in audits of non-financial matters. This would assist the enterprises to attain their legal requirements and social obligations (Harrison and Wicks, 2013 & Soundararajan, and Brown, 2014). The legal involvement of Bounty Hunter can also enhance the vigilance of the entire industry.

The above recommendations can assist the RMG firms in Bangladesh to attain and maintain the three dimensions of business sustainability.

6.6 Limitations of the study

Despite honest attempts, the study is not free from limitations and therefore it leaves space for further study for more accurate outcomes. Acquiring primary data was a challenging task for this study. About 89% of surveyed respondents were male. If the number of female respondents were more, then the results could have been more balanced in consideration to gender. Considering the population size of around 4 million RMG workers, sample size 279 seems a bit small. However, the outcome of the research has put some ground on the relationship among business ethics and organisational sustainability. The study was only based on quantitative methods. The study was limited mostly to the registered BGMEA companies and few BKMEA and non-member companies.

6.7 Recommendations for further research

A key takeaway from this study is to have more studies on this topic in the RMG sector as the vicissitudes of international demand and various stakeholder anticipations is going to place new barriers on the RMG companies, and this create an inevitable requirement for academic study on the topic. In short, the RMG companies will have to find ways to manufacture demand in sustainable, and further empirical study can assist in the tasks of this endeavour.

Additional methodological work is needed on how to robustly capture the impact and outcomes of business ethics in research including further depth analysis and exploration of impact when research partners are integral to research teams.

Further research on this topic can include qualitative methods by taking in-depth interviews of CEO and other senior management of the RMG corporations. Survey considering bigger sample size can be incorporated to evaluate wider range of observations on this topic. Collaboration with government agencies and international brand can be done to overcome the challenges of acquiring primary research. Sub-contract factories, BKMEA and more non-member companies who are not either BGMEA or BKMEA registered, can be a part in the future research to get more insightful perception on the ethical practice in this industry. Management of the RMG companies located in other strategic geographic locations of Bangladesh such as Chattogram and Khulna can be incorporated to collect primary data to gain more valuable and intuitive awareness on the topic. Mixed research can be conducted by incorporating quantitative and qualitative both approaches and the findings may be more functional in practice. Moreover, further study can include longitudinal approach to evaluate the changes in terms of business ethics practice by the RMG enterprises in Bangladesh.

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Appendices

Appendix- 1 Generation-wise Comparisons Tables

Table-1 Dormitory Facilities

I agree that my company provides dormitories facilities for their employees' to get better living opportunities.

	1st Generation			2nd Generation			3rd Generation		
	Frequency	Percent	Cumulative Percent	Frequency	Percent	Cumulative Percent	Frequency	Percent	Cumulative Percent
Strongly Disagree	45	50.6	50.6	54	36.0	36.0	6	15.0	15.0
Disagree	7	7.9	58.4	22	14.7	50.7	2	5.0	20.0
Mostly Disagree	1	1.1	59.6	6	4.0	54.7	0	0	0
Moderately Disagree	0	0	59.6	1	0.7	55.3	2	5.0	25.0
Slightly Disagree	0	0	59.6	1	0.7	56.0	4	10.0	35.0
Slightly Agree	0	0	59.6	1	0.7	56.7	5	12.5	47.5
Moderately Agree	3	3.4	62.9	7	4.7	61.3	5	12.5	60.0
Mostly Agree	6	6.7	69.7	19	12.7	74.0	3	7.5	67.5
Agree	15	16.9	86.5	26	17.3	91.3	6	15.0	82.5
Strongly Agree	12	13.5	100.0	13	8.7	100.0	7	17.5	100.0
Total	89	100.0		150	100.0		40	100.0	

Table-2 Ethical Code for Money-Laundering

I am working for a company that has created formal Ethical Codes of Conduct for Money-laundering				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Disagree	1	1.1	1.1
	Slightly Agree	10	11.2	12.4
	Moderately Agree	10	11.2	23.6
	Mostly Agree	31	34.8	58.4
	Agree	16	18.0	76.4
	Strongly Agree	21	23.6	100.0
	Total	89	100.0	
Second Generation	Disagree	4	2.7	2.7
	Mostly Disagree	7	4.7	7.3
	Slightly Agree	10	6.7	14.0
	Moderately Agree	19	12.7	26.7
	Mostly Agree	59	39.3	66.0
	Agree	32	21.3	87.3
	Strongly Agree	19	12.7	100.0
Total	150	100.0		
Third Generation	Disagree	1	2.5	2.5
	Slightly Agree	2	5.0	7.5
	Moderately Agree	3	7.5	15.0
	Mostly Agree	14	35.0	50.0
	Agree	11	27.5	77.5
	Strongly Agree	9	22.5	100.0
	Total	40	100.0	

Table-3 Waste Management

I am working for a company that takes measures to maintain environmental issues in terms of waste management				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	1	1.1	2.2
	Mostly Agree	36	40.4	42.7
	Agree	20	22.5	65.2
	Strongly Agree	31	34.8	100.0
	Total	89	100.0	
Second Generation	Strongly Disagree	1	0.7	0.7
	Slightly Agree	2	1.3	2.0
	Moderately Agree	9	6.0	8.0
	Mostly Agree	64	42.7	50.7
	Agree	41	27.3	78.0
	Strongly Agree	33	22.0	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Mostly Agree	18	45.0	47.5
	Agree	8	20.0	67.5
	Strongly Agree	13	32.5	100.0
	Total	40	100.0	

Table-4 Employees Health and Safety Concern

I agree that my company has concern about the health and safety of the employees in all the departments				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	1	1.1	2.2
	Mostly Agree	45	50.6	52.8
	Agree	17	19.1	71.9
	Strongly Agree	25	28.1	100.0
	Total	89	100.0	
Second Generation	Disagree	1	0.7	0.7
	Moderately Agree	1	0.7	1.3
	Mostly Agree	55	36.7	38.0
	Agree	54	36.0	74.0
	Strongly Agree	39	26.0	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	1	2.5	2.5
	Mostly Agree	16	40.0	42.5
	Agree	11	27.5	70.0
	Strongly Agree	12	30.0	100.0
	Total	40	100.0	

Table-5 Compliance Certification

I agree that my company has building and other necessary compliance certification from relevant compliance agencies for construction of the factories				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	3	3.4	3.4
	Moderately Agree	4	4.5	7.9
	Mostly Agree	32	36.0	43.8
	Agree	26	29.2	73.0
	Strongly Agree	24	27.0	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	1	0.7	0.7
	Moderately Agree	7	4.7	5.3
	Mostly Agree	59	39.3	44.7
	Agree	51	34.0	78.7
	Strongly Agree	32	21.3	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Moderately Agree	3	7.5	10.0
	Mostly Agree	10	25.0	35.0
	Agree	15	37.5	72.5
	Strongly Agree	11	27.5	100.0
	Total	40	100.0	

Table-6 Ethical Code of Conduct aligned with ILO

I agree that my company's ethical code of conduct is aligned with International Labour Organisation (ILO) standard				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	2	2.2	2.2
	Moderately Agree	1	1.1	3.4
	Mostly Agree	41	46.1	49.4
	Agree	15	16.9	66.3
	Strongly Agree	30	33.7	100.0
	Total	89	100.0	
Second Generation	Slightly Disagree	1	0.7	0.7
	Slightly Agree	7	4.7	5.3
	Moderately Agree	13	8.7	14.0
	Mostly Agree	47	31.3	45.3
	Agree	53	35.3	80.7
	Strongly Agree	29	19.3	100.0
	Total	150	100.0	
Third Generation	Slightly Disagree	1	2.5	2.5
	Slightly Agree	1	2.5	5.0
	Moderately Agree	2	5.0	10.0
	Mostly Agree	17	42.5	52.5
	Agree	8	20.0	72.5
	Strongly Agree	11	27.5	100.0
	Total	40	100.0	

Table-7 Formal Safety Committee

I am working in a company that has a formal safety committee				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	3	3.4	3.4
	Mostly Agree	31	34.8	38.2
	Agree	19	21.3	59.6
	Strongly Agree	36	40.4	100.0
	Total	89	100.0	
Second Generation	Slightly Disagree	6	4.0	4.0
	Slightly Agree	7	4.7	8.7
	Moderately Agree	18	12.0	20.7
	Mostly Agree	52	34.7	55.3
	Agree	38	25.3	80.7
	Strongly Agree	29	19.3	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	2	5.0	5.0
	Mostly Agree	17	42.5	47.5
	Agree	6	15.0	62.5
	Strongly Agree	15	37.5	100.0
	Total	40	100.0	

Table-8 Action Against Employees who breaches ethical code of conduct

I agree that my company is serious on taking actions against employees who breaches ethical code of conduct				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	5	5.6	5.6
	Mostly Agree	20	22.5	28.1
	Agree	30	33.7	61.8
	Strongly Agree	34	38.2	100.0
	Total	89	100.0	
Second Generation	Moderately Agree	8	5.3	5.3
	Mostly Agree	58	38.7	44.0
	Agree	53	35.3	79.3
	Strongly Agree	31	20.7	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	6	15.0	15.0
	Mostly Agree	9	22.5	37.5
	Agree	14	35.0	72.5
	Strongly Agree	11	27.5	100.0
	Total	40	100.0	

Table-9 Monitoring of Environmental Management System

I agree that my company monitors the environmental management system is working properly on a regular basis.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	7	7.9	7.9
	Mostly Agree	26	29.2	37.1
	Agree	24	27.0	64.0
	Strongly Agree	32	36.0	100.0
	Total	89	100.0	
Second Generation	Moderately Agree	17	11.3	11.3
	Mostly Agree	42	28.0	39.3
	Agree	46	30.7	70.0
	Strongly Agree	45	30.0	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	2	5.0	5.0
	Mostly Agree	12	30.0	35.0
	Agree	13	32.5	67.5
	Strongly Agree	13	32.5	100.0
	Total	40	100.0	

Table-10 EMS helping company to become conscious in the society

I agree that my company's EMS is making the company to become an ethical conscious company in the society.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	3	3.4	3.4
	Moderately Agree	7	7.9	11.2
	Mostly Agree	30	33.7	44.9
	Agree	14	15.7	60.7
	Strongly Agree	35	39.3	100.0
	Total	89	100.0	
Second Generation	Moderately Disagree	1	0.7	0.7
	Slightly Disagree	2	1.3	2.0
	Moderately Agree	14	9.3	11.3
	Mostly Agree	53	35.3	46.7
	Agree	37	24.7	71.3
	Strongly Agree	43	28.7	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	2	5.0	5.0
	Moderately Agree	4	10.0	15.0
	Mostly Agree	16	40.0	55.0
	Agree	11	27.5	82.5
	Strongly Agree	7	17.5	100.0
	Total	40	100.0	

Table-11 Written Human Resource Policy for all employees

I work in a company that has a written Human Resource policy for all employees covering hours of work, grievances procedures and overtime hours.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	2	2.2	3.4
	Mostly Agree	24	27.0	30.3
	Agree	28	31.5	61.8
	Strongly Agree	34	38.2	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	1	0.7	0.7
	Moderately Agree	11	7.3	8.0
	Mostly Agree	36	24.0	32.0
	Agree	60	40.0	72.0
	Strongly Agree	42	28.0	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Mostly Agree	14	35.0	37.5
	Agree	13	32.5	70.0
	Strongly Agree	12	30.0	100.0
	Total	40	100.0	

Table-12 No involvement in Sweatshop practice

I agree that my company does not involve in sweatshop practice				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	2	2.2	2.2
	Moderately Agree	3	3.4	5.6
	Mostly Agree	33	37.1	42.7
	Agree	19	21.3	64.0
	Strongly Agree	32	36.0	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	1	0.7	0.7
	Moderately Agree	14	9.3	10.0
	Mostly Agree	61	40.7	50.7
	Agree	34	22.7	73.3
	Strongly Agree	40	26.7	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	4	10.0	10.0
	Mostly Agree	16	40.0	50.0
	Agree	12	30.0	80.0
	Strongly Agree	8	20.0	100.0
	Total	40	100.0	

Table-13 Programs for personal development and career enhancement

I work in a company that involves programs on personal development and career enhancement.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Disagree	7	7.9	7.9
	Slightly Agree	4	4.5	12.4
	Moderately Agree	17	19.1	31.5
	Mostly Agree	17	19.1	50.6
	Agree	23	25.8	76.4
	Strongly Agree	21	23.6	100.0
	Total	89	100.0	
Second Generation	Strongly Disagree	2	1.3	1.3
	Disagree	1	0.7	2.0
	Moderately Disagree	1	0.7	2.7
	Slightly Disagree	3	2.0	4.7
	Slightly Agree	12	8.0	12.7
	Moderately Agree	20	13.3	26.0
	Mostly Agree	33	22.0	48.0
	Agree	40	26.7	74.7
	Strongly Agree	38	25.3	100.0
	Total	150	100.0	
Third Generation	Slightly Disagree	3	7.5	7.5
	Slightly Agree	4	10.0	17.5
	Moderately Agree	10	25.0	42.5
	Mostly Agree	6	15.0	57.5
	Agree	9	22.5	80.0
	Strongly Agree	8	20.0	100.0
	Total	40	100.0	

Table-14 Investing in social development such as schools or hospitals

I agree that my company involves in social development such as investing to build new schools or hospitals/ to improve infrastructures of present schools and hospitals.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Strongly Disagree	35	39.3	39.3
	Disagree	10	11.2	50.6
	Slightly Disagree	1	1.1	51.7
	Slightly Agree	6	6.7	58.4
	Moderately Agree	12	13.5	71.9
	Mostly Agree	21	23.6	95.5
	Agree	4	4.5	100.0
	Total	89	100.0	
Second Generation	Strongly Disagree	16	10.7	10.7
	Disagree	4	2.7	13.3
	Mostly Disagree	4	2.7	16.0
	Moderately Disagree	9	6.0	22.0
	Slightly Disagree	12	8.0	30.0
	Slightly Agree	11	7.3	37.3
	Moderately Agree	11	7.3	44.7
	Mostly Agree	53	35.3	80.0
	Agree	23	15.3	95.3
	Strongly Agree	7	4.7	100.0
	Total	150	100.0	
Third Generation	Strongly Disagree	4	10.0	10.0
	Agree	3	7.5	17.5
	Moderately Agree	11	27.5	45.0
	Mostly Agree	14	35.0	80.0
	Agree	7	17.5	97.5
	Strongly Agree	1	2.5	100.0
	Total	40	100.0	

Table-15 Comply with Ethical code of conduct or guidelines

I make sure that I comply always with company's ethical code of conduct or guidelines.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	6	6.7	6.7
	Mostly Agree	30	33.7	40.4
	Agree	17	19.1	59.6
	Strongly Agree	36	40.4	100.0
	Total	89	100.0	
Second Generation	Moderately Agree	15	10.0	10.0
	Mostly Agree	50	33.3	43.3
	Agree	53	35.3	78.7
	Strongly Agree	32	21.3	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	6	15.0	15.0
	Mostly Agree	15	37.5	52.5
	Agree	9	22.5	75.0
	Strongly Agree	10	25.0	100.0
	Total	40	100.0	

Table-16 Company that practices ethical leadership

I am working in a company that practices ethical leadership.				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	1	1.1	1.1
	Mostly Agree	30	33.7	34.8
	Agree	16	18.0	52.8
	Strongly Agree	40	44.9	97.8
	Missing	2	2.2	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	1	0.7	0.7
	Moderately Agree	5	3.3	4.0
	Mostly Agree	68	45.3	49.3
	Agree	36	24.0	73.3
	Strongly Agree	38	25.3	98.7
	Missing	2	1.3	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	1	2.5	2.5
	Mostly Agree	16	40.0	42.5
	Agree	8	20.0	62.5
	Strongly Agree	15	37.5	100.0
	Total	40	100.0	

Table-17 Third party Auditor to audit company's EMS

I agree that my company includes third party auditor to audit the EMS system of the company.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	13	14.6	14.6
	Mostly Agree	22	24.7	39.3
	Agree	13	14.6	53.9
	Strongly Agree	41	46.1	100.0
	Total	89	100.0	
Second Generation	Slightly Disagree	1	0.7	0.7
	Moderately Agree	17	11.3	12.0
	Mostly Agree	49	32.7	44.7
	Agree	32	21.3	66.0
	Strongly Agree	51	34.0	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	5	12.5	12.5
	Mostly Agree	13	32.5	45.0
	Agree	7	17.5	62.5
	Strongly Agree	15	37.5	100.0
	Total	40	100.0	

Table-18 Bounty Hunters can find out missing information of the company to improve ethical practice

I agree that private auditors (Bounty Hunters) can find out missing information that can improve the ethical practice of the company.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	7	7.9	7.9
	Mostly Agree	42	47.2	55.1
	Agree	21	23.6	78.7
	Strongly Agree	19	21.3	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	3	2.0	2.0
	Moderately Agree	16	10.7	12.7
	Mostly Agree	60	40.0	52.7
	Agree	53	35.3	88.0
	Strongly Agree	18	12.0	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	3	7.5	7.5
	Mostly Agree	17	42.5	50.0
	Agree	12	30.0	80.0
	Strongly Agree	8	20.0	100.0
	Total	40	100.0	

Table-19 Whistleblower involvement to reduce company’s unethical transactions

I agree that a whistleblower involvement in the regulation of social responsibility can reduce the unethical transactions.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	3	3.4	3.4
	Mostly Agree	27	30.3	33.7
	Agree	22	24.7	58.4
	Strongly Agree	37	41.6	100.0
	Total	89	100.0	
Second Generation	Strongly Disagree	2	1.3	1.3
	Moderately Disagree	1	0.7	2.0
	Slightly Agree	5	3.3	5.3
	Moderately Agree	44	29.3	34.7
	Mostly Agree	50	33.3	68.0
	Agree	25	16.7	84.7
	Strongly Agree	23	15.3	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	5	12.5	12.5
	Mostly Agree	14	35.0	47.5
	Agree	9	22.5	70.0
	Strongly Agree	12	30.0	100.0
	Total	40	100.0	

Table-20 Business ethics practice by executing ethical code of conduct is assisting the company to gain economic and social sustainability

I agree that Business Ethics Practice by implementing ethical code of conduct is making my company to gain economic and social sustainability in the RMG industry of Bangladesh				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	2	2.2	3.4
	Mostly Agree	35	39.3	42.7
	Agree	13	14.6	57.3
	Strongly Agree	38	42.7	100.0
	Total	89	100.0	
Second Generation	Slightly Disagree	1	0.7	0.7
	Moderately Agree	3	2.0	2.7
	Mostly Agree	49	32.7	35.3
	Agree	41	27.3	62.7
	Strongly Agree	56	37.3	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Moderately Agree	2	5.0	7.5
	Mostly Agree	12	30.0	37.5
	Agree	7	17.5	55.0
	Strongly Agree	18	45.0	100.0
	Total	40	100.0	

Table-21 Implementing EMS is improving company's ethical practice

I agree that executing EMS is improving my company's ethical practice.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	12	13.5	14.6
	Mostly Agree	22	24.7	39.3
	Agree	18	20.2	59.6
	Strongly Agree	36	40.4	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	2	1.3	1.3
	Moderately Agree	9	6.0	7.3
	Mostly Agree	65	43.3	50.7
	Agree	33	22.0	72.7
	Strongly Agree	41	27.3	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Moderately Agree	4	10.0	12.5
	Mostly Agree	11	27.5	40.0
	Agree	11	27.5	67.5
	Strongly Agree	13	32.5	100.0
	Total	40	100.0	

Table-22 Business ethics involving CSR practice is helping the company to gain business sustainability

I agree that Business Ethics Practice by involving in CSR activities is helping my company to achieve business sustainability in the RMG industry of Bangladesh.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	13	14.6	14.6
	Mostly Agree	24	27.0	41.6
	Agree	19	21.3	62.9
	Strongly Agree	33	37.1	100.0
	Total	89	100.0	
Second Generation	Mostly Disagree	1	0.7	0.7
	Slightly Agree	2	1.3	2.0
	Moderately Agree	34	22.7	24.7
	Mostly Agree	56	37.3	62.0
	Agree	32	21.3	83.3
	Strongly Agree	25	16.7	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	2	5.0	5.0
	Moderately Agree	10	25.0	30.0
	Mostly Agree	12	30.0	60.0
	Agree	8	20.0	80.0
	Strongly Agree	8	20.0	100.0
	Total	40	100.0	

Table-23 Business ethics practice by performing ethical leadership is helping the company to gain business sustainability

I agree that Business Ethics Practice by performing ethical leadership style is helping my company to gain business sustainability.				
ID of the Respondents Generation Wise		Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Mostly Agree	25	28.1	29.2
	Agree	28	31.5	60.7
	Strongly Agree	35	39.3	100.0
	Total	89	100.0	
Second Generation	Moderately Agree	2	1.3	1.3
	Mostly Agree	39	26.0	27.3
	Agree	54	36.0	63.3
	Strongly Agree	55	36.7	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Mostly Agree	13	32.5	35.0
	Agree	14	35.0	70.0
	Strongly Agree	12	30.0	100.0
	Total	40	100.0	

Table-24 New Governance approach for better auditing process

I agree that my company believes on New Governance approach for better auditing process.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Disagree	2	2.2	2.2
	Slightly Agree	1	1.1	3.4
	Moderately Agree	2	2.2	5.6
	Mostly Agree	35	39.3	44.9
	Agree	26	29.2	74.2
	Strongly Agree	23	25.8	100.0
	Total	89	100.0	
Second Generation	Slightly Disagree	19	12.7	12.7
	Slightly Agree	13	8.7	21.3
	Moderately Agree	6	4.0	25.3
	Mostly Agree	51	34.0	59.3
	Agree	38	25.3	84.7
	Strongly Agree	23	15.3	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	1	2.5	2.5
	Mostly Agree	21	52.5	55.0
	Agree	10	25.0	80.0
	Strongly Agree	8	20.0	100.0
	Total	40	100.0	

Table-25 International buyers' visit factories before supplier selection

I agree that relevant people from our international buyers' visits our factories before approving us to become their company's supplier partner.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	6	6.7	7.9
	Mostly Agree	23	25.8	33.7
	Agree	25	28.1	61.8
	Strongly Agree	34	38.2	100.0
	Total	89	100.0	
Second Generation	Moderately Agree	10	6.7	6.7
	Mostly Agree	32	21.3	28.0
	Agree	56	37.3	65.3
	Strongly Agree	52	34.7	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	1	2.5	2.5
	Moderately Agree	4	10.0	12.5
	Mostly Agree	9	22.5	35.0
	Agree	13	32.5	67.5
	Strongly Agree	13	32.5	100.0
	Total	40	100.0	

Table-26 International buyers’ periodically monitors and audit the company’s different compliances

I agree that our international buyers’ periodically monitors and audit my company’s various compliances.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	3	3.4	3.4
	Moderately Agree	9	10.1	13.5
	Mostly Agree	27	30.3	43.8
	Agree	17	19.1	62.9
	Strongly Agree	33	37.1	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	3	2.0	2.0
	Moderately Agree	19	12.7	14.7
	Mostly Agree	46	30.7	45.3
	Agree	42	28.0	73.3
	Strongly Agree	40	26.7	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	2	5.0	5.0
	Moderately Agree	5	12.5	17.5
	Mostly Agree	14	35.0	52.5
	Agree	9	22.5	75.0
	Strongly Agree	10	25.0	100.0
	Total	40	100.0	

Table-27 International buyers' are strict in the procurement process

I agree that our international buyers are strict in their procurement processes and does not involve in any corruption, bribery and fraudulent practices.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Moderately Agree	11	12.4	12.4
	Mostly Agree	31	34.8	47.2
	Agree	10	11.2	58.4
	Strongly Agree	37	41.6	100.0
	Total	89	100.0	
Second Generation	Moderately Agree	15	10.0	10.0
	Mostly Agree	49	32.7	42.7
	Agree	29	19.3	62.0
	Strongly Agree	57	38.0	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	3	7.5	7.5
	Mostly Agree	14	35.0	42.5
	Agree	9	22.5	65.0
	Strongly Agree	14	35.0	100.0
	Total	40	100.0	

Table-28 Official Whistleblower participation in the factory’s social responsibilities can improve procurement process in Bangladesh

I agree that the procurement process in Bangladesh can enhance more if officially whistleblowers get opportunity to participate in the factory’s regulation of social responsibilities.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	9	10.1	10.1
	Moderately Agree	10	11.2	21.3
	Mostly Agree	48	53.9	75.3
	Agree	6	6.7	82.0
	Strongly Agree	16	18.0	100.0
	Total	89	100.0	
Second Generation	Strongly Disagree	5	3.3	3.3
	Disagree	11	7.3	10.7
	Mostly Disagree	1	0.7	11.3
	Slightly Disagree	1	0.7	12.0
	Slightly Agree	6	4.0	16.0
	Moderately Agree	22	14.7	30.7
	Mostly Agree	65	43.3	74.0
	Agree	31	20.7	94.7
	Strongly Agree	8	5.3	100.0
	Total	150	100.0	
Third Generation	Slightly Agree	2	5.0	5.0
	Moderately Agree	3	7.5	12.5
	Mostly Agree	19	47.5	60.0
	Agree	8	20.0	80.0
	Strongly Agree	8	20.0	100.0
	Total	40	100.0	

Table-29 International buyers' ethical procurement process is helping the company to create robust relationship between the company's ethical practice and business sustainability

I agree that our international buyers' ethical procurement practice is helping to create a robust relationship between my company's ethical practice and business sustainability.				
ID of the Respondents	Generation Wise	Frequency	Percent	Cumulative Percent
First Generation	Slightly Agree	1	1.1	1.1
	Moderately Agree	12	13.5	14.6
	Mostly Agree	31	34.8	49.4
	Agree	22	24.7	74.2
	Strongly Agree	23	25.8	100.0
	Total	89	100.0	
Second Generation	Slightly Agree	6	4.0	4.0
	Moderately Agree	22	14.7	18.7
	Mostly Agree	46	30.7	49.3
	Agree	49	32.7	82.0
	Strongly Agree	27	18.0	100.0
	Total	150	100.0	
Third Generation	Moderately Agree	4	10.0	10.0
	Mostly Agree	13	32.5	42.5
	Agree	17	42.5	85.0
	Strongly Agree	6	15.0	100.0
	Total	40	100.0	

Appendix 2
Survey Questionnaire
Ethical practice for business sustainability

Aim: The aim of this research is to evaluate the relationship between the drivers of business ethics and business sustainability in the Ready-made Garments Industry of Bangladesh.

UTMOST CONFIDENTIALITY IS ASSURED ON ALL YOUR RESPONSES AND THE COMPANY YOU ARE WORKING

All the information you are providing will be treated in the strictness anonymity

Your patience in completing the questionnaires is much sought after. Your first thoughts usually the most accurate. It will take approximately 30 to 40 minutes to complete this questionnaire.

Requesting for not ignoring any statement, as your answers will play an important role in building an accurate research framework on the drivers of business ethics for achieving business sustainability in the RMG sector of Bangladesh.

UPON COMPLETION, PLEASE RETURN THE QUESTIONNAIRE TO THE PERSON WHO HAS HANDED THE QUESTIONNAIRE BOOKLET TO YOU OR VIA THE E-MAIL ADDRESS PROVIDED TO YOU AS SOON AS POSSIBLE.

Kindly forward any request for any further information or queries about this questionnaire to the following email address.

Zoeb_rahman@hotmail.com

[Your Participation in this research study is voluntary. If you wish to participate in this research study please give a tick on the “Agree” button.](#)

Agree

Disagree

Part A- Demographic Survey

Table 1: Demographic

<p>1. What is your sex/gender?</p>	<p><input type="checkbox"/> Male</p> <p><input type="checkbox"/> Female</p> <p><input type="checkbox"/> Others: Please Specify</p>
<p>2. What is your race/ethnicity?</p>	<p><input type="checkbox"/> Bangladeshi</p> <p><input type="checkbox"/> Others: Please Specify</p>
<p>3. What was your age on your last birthday?</p>	<p><input type="checkbox"/> Below 18</p> <p><input type="checkbox"/> 18-27</p> <p><input type="checkbox"/> 28-37</p> <p><input type="checkbox"/> 38-47</p> <p><input type="checkbox"/> 48-57</p> <p><input type="checkbox"/> 58-67</p> <p><input type="checkbox"/> Do Not Know</p>
<p>4. What is the highest level of education that you have completed?</p>	<p><input type="checkbox"/> Less Than Secondary School</p> <p><input type="checkbox"/> Secondary Education</p> <p><input type="checkbox"/> Higher Secondary Education</p> <p><input type="checkbox"/> Bachelor's Degree</p> <p><input type="checkbox"/> Master's Degree</p> <p><input type="checkbox"/> No Comments</p>
<p>5. Which department you are currently working?</p>	<p><input type="checkbox"/> Merchandising</p> <p><input type="checkbox"/> Sewing</p> <p><input type="checkbox"/> Garment Washing</p> <p><input type="checkbox"/> Finishing</p>

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	<input type="checkbox"/> Others: please specify
6. Could you please mention the years of experience you have in this profession?	<input type="checkbox"/> Less than a Year <input type="checkbox"/> More than a Year <input type="checkbox"/> 3 years-6 Years <input type="checkbox"/> 7 years- 10 Years <input type="checkbox"/> More than 10 Years
7. What is the present number of Employees Working in the factory?	<input type="checkbox"/> Below 500 <input type="checkbox"/> 500-999 <input type="checkbox"/> 1000-1999 <input type="checkbox"/> 2000-2999 <input type="checkbox"/> 3000-3999 <input type="checkbox"/> Over 4000
8. How many international buyers' your company is working over the last 1 year?	<input type="checkbox"/> 1 <input type="checkbox"/> 2-4 <input type="checkbox"/> 5-7 <input type="checkbox"/> Over 7 <input type="checkbox"/> None
9. Could you please mention in which management level is your current designation?	<input type="checkbox"/> Top Management <input type="checkbox"/> Middle Level Management <input type="checkbox"/> Operational Level Management <input type="checkbox"/> No Comments

Given below are statements of business sustainability, ethical code of conduct, environmental management system, corporate social responsibility, ethical leadership, new governance, business ethics practice and ethical procurement. Please provide your honest answer, that best represent yourself and the company you are working for by circling the number provided next to each statement. The numbers provided are based on a continuum of 1 to 10 whereby 1= strongly Disagree to 10=Strongly Agree. If there any statement that are Not Applicable, please just mark X next to the statement provided.

Part B Business Sustainability (Dependent Variable)

I have divided the business sustainability into three dimensions economic, environmental and social.

Please provide a **circle** on your chosen answer.

B.	Business Sustainability	Strongly Disagree									Strongly Agree
	B1: Economic Sustainability										
1.	I am working for a company that has created formal Ethical Codes of Conduct for corruption & bribery.	1	2	3	4	5	6	7	8	9	10
2.	I am working for a company that has created formal Ethical Codes of Conduct for Money-laundering.										
3.	I am working for a company that has created formal Ethical Codes of Conduct for insider trading/dealing.										
4.	I am working for a company where Ethical Codes of conduct are communicated to the employees in all levels of the employees at the factory for corruption & bribery.										
5.	I am working for a company where Ethical Codes of conduct are communicated to the employees in all levels at the factory for Money-laundering.										

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6.	I am working for a company where Ethical Codes of conduct are communicated to the employees in all levels at the factory for insider trading/dealing.										
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B2: Environmental Sustainability		Strongly Disagree									Strongly Agree
		1	2	3	4	5	6	7	8	9	10
1.	I am working for a company that takes measures to maintain environmental issues in terms of waste management.										
2.	I agree that my company has formal necessary compliance to look after the environmental issues.										
3.	I agree that my company has dedicated people to manage environmental activities.										

B3: Social Sustainability		Strongly Disagree									Strongly Agree
		1	2	3	4	5	6	7	8	9	10
1.	I am working for a company that provides written contract for all the employees.										
2.	I agree that my company has concern about the health and safety of the employees in all the departments.										
3.	I am working in a company that involves in various social causes of the society.										
4.	I agree that my company has building and other necessary compliance certification from relevant compliance agencies for construction of the factories.										
5.	I am working in a company that involves external consultant to improve the										

infrastructure and operations of the factories.										
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Part C: Drivers of Business Ethics (Independent Variables)

C.	Drivers of Business Ethics	Strongly Disagree								Strongly Agree	
	C1: Ethical Code of Conduct										
1.	I am working in a company that company has a formal ethical code of conduct manual.	1	2	3	4	5	6	7	8	9	10
2.	I agree that my company’s ethical code of conduct is aligned with International Labour Organisation (ILO) standard.										
3.	I agree that my company has Occupational and Healthcare system in place.										
4.	I am working in a company that has a formal safety committee.										
5.	I am working in a company that has a safety record book.										
6.	I agree that my company has dedicated help desk or compliant box or hot lines.										
7.	I am working in a company that has a formal process in identifying sustainable risks in their supply chain.										
8.	I agree that my company is serious on taking actions against employees who breaches ethical code of conduct.										
9.	I agree that my company is not paying the employees less than the national minimum wage in the RMG industry.										
10	I am working in a company that does not practice gender discriminations in terms of recruitment and selection.										
11	I agree that my company does not practice gender discriminations in terms of career advancement.										
12	I agree that my company believes that ethical code of conduct activities is improving ethical practices of the company.										

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13	I agree that my company believe that ethical code of conduct activities is helping the company to achieve business sustainability.											
----	--	--	--	--	--	--	--	--	--	--	--	--

	C2: Environmental Management System (EMS).	Strongly Disagree										Strongly Agree
1.	I agree that my company has a formal Environmental management system policy.	1	2	3	4	5	6	7	8	9	10	
2.	I agree that at least 1 member form the top management of my company is especially responsible for environmental management activities.											
3.	I am working in a company where the top management communicates environmental strategy policy and implementation to supervisors of different layers and functions in the company.											
4.	I agree that my company has all legal environment compliances over the last 1 year.											
5.	I am working in a company that focuses on continual improvements and prevention of various pollutions.											
6.	I agree that my company is sensitive on wastewater.											
7.	I agree that my company's environmental policy is available for all the stakeholders.											
8.	I work in a company where the top management has set required environmental targets and aims and work efficiently towards achieving them.											
9.	I agree that my company identifies training needs in regard to environmental management system.											
10	I agree that my company provides formal training related to relevant people on environmental management system and keeps record of them.											

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11	I work in a company that has up-to-date environmental management system documentations that can meet with the international standard.																				
12	I agree that my company monitors the environmental management system is working properly on a regular basis.																				
13	I work in a company that has a procedure to periodically conduct the evaluation of the environmental compliances in a formal manner.																				
14	I agree that my company takes proactive actions to mitigate the environmental impact.																				
15	I agree that my company provides dormitories facilities for their employees' to get better living opportunities.																				
16	I agree that LEED certification can improve the brand image of the company.																				
17	I agree that my company has already achieved or is investing and working towards achieving LEED certification.																				
18	I agree that achieving ISO 14001 certification increases the opportunities for my company to work with reputable international buyers'.																				
19	I agree that my company's EMS is making the company to become an ethical conscious company in the society.																				
20	I agree that the current EMS of the company is helping the company to gain business sustainability.																				

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	C3: Corporate Social Responsibility (CSR).	Strongly Disagree										Strongly Agree
		1	2	3	4	5	6	7	8	9	10	
1.	I agree that my Company has a formal Corporate Social Responsibility policy in place.											
2.	I work in a company that has a written Human Resource policy for all employees covering hours of work, grievances procedures and overtime hours.											
3.	I agree that my company does not involve in sweatshop practice.											
4.	I agree that my company provides opportunities for employees in regard to free health check and increase health awareness programs.											
5.	I work in a company that involves programs on personal development and career enhancement.											
6.	I agree that my company involves in various community projects that can improve the social well-being of the employees and their families.											
7.	I work in a company that provides festival gifts and greetings for employees of all regions.											
8.	I agree that my company involves in social development such as investing to build new schools or hospitals/ to improve infrastructures of present schools and hospitals.											
9.	I work in a company that invests in vocational institutes to enhance the social development.											
10.	I work in a company that involves to help disable/minority people in the society.											
11.	I work in a company that involves in environmental caring programs such as tree plantation.											
12.	I agree that my company is committed of environmental protection in regard to manufacturing products and discharging wastages.											

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13	I agree that CSR activities of my company helps to enhance the company's ethical practice.										
14	I agree that my company's CSR activities is helping to become a socially responsible company towards various stakeholders'.										
15	I agree that my company's CSR activities is facilitating to achieve business sustainability in the industry.										

	C4: Ethical Leadership.	Strongly Disagree									Strongly Agree
		1	2	3	4	5	6	7	8	9	10
1.	I am interested of my Subordinates career development.										
2.	I do not believe and practice in gender inequality.										
3.	I do not enjoy the success at the cost of others.										
4.	I am trustworthy.										
5.	I provide opportunities to my subordinates to involve in decision-making.										
6.	I work in a company where my superiors allow me to take part in decision-making.										
7.	I am sensitive of my company's impact on the environment.										
8.	I am interested in the society's well-being.										
9.	I am sensitive of my company's contribution on the society										
10	I am concern about the company's financial performance.										
11	I am fair while taking decisions.										
12	I do not hold others accountable for my failure										
13	I appreciate when my colleagues perform well in the job.										

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14	I provide constructive comments when my subordinates fail to complete the tasks allocated										
15	I am fair with the company's policies and practices.										
16	I personally ensure that the subordinates' complies with ethical code of conduct.										
17	I make sure that I comply always with company's ethical code of conduct or guidelines.										
18	I agree that my company's leadership is improving the company's overall performance.										
19	I am working in a company that practices ethical leadership.										
20	I agree that my company's ethical leadership activities are enhancing the ethical practice of the business.										
21	I agree that ethical leadership of my company can provide significant opportunity of achieving business sustainability in the RMG sector of Bangladesh.										

C5: New Governance.		Strongly Disagree									Strongly Agree
		1	2	3	4	5	6	7	8	9	10
1.	I agree that my company has a certified environment management system in place.										
2.	I agree that my company includes third party auditor to audit the EMS system of the company.										
3.	I agree that my company includes various stakeholders in terms of improving working conditions and any other concerning issues.										
4.	I agree that my company involves a third-party auditor to audit the building and safety issues of the company										
5.	I agree that my company includes a third-party auditor to audit the working conditions of the company.										

Part D: Business Ethics Practice (Mediating Variable)

D.	Business Ethics Practice (Mediating Variable).	Strongly Disagree										Strongly Agree
		1	2	3	4	5	6	7	8	9	10	
1.	I agree that my company has a formal ethical code of conduct.											
2.	I agree that implementing ethical code of conduct is enhancing the business ethics practice of my company.											
3.	I agree that Business Ethics Practice by implementing ethical code of conduct is making my company to gain economic and social sustainability in the RMG industry of Bangladesh											
4.	I work for a company that has an Environmental Management System in place.											
5.	I agree that executing EMS is improving my company's ethical practice.											
6.	I agree that my company is gaining environmental sustainability in this industry through business ethics practice of Environmental Management System											
7.	I work for a company that involves in CSR activities.											
8.	I agree that my company's involvement in CSR activities is enhancing the business ethics practice of my company.											
9.	I agree that Business Ethics Practice by involving in CSR activities is helping my company to achieve business sustainability in the RMG industry of Bangladesh.											
10	I agree that my company practices leadership style, which is ethical.											
11	I agree that Ethical leadership implementation is improving my company's business ethics practice.											
12	I agree that Business Ethics Practice by performing ethical leadership style is helping my company to gain business sustainability.											

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13	I agree that my company believes on New Governance approach for better auditing process.										
14	I agree that New Governance approach implementation can enhance business ethics practice of my company.										
15	I agree that Business Ethics Practice using New Governance approach can help my company to gain economic and social sustainability in the RMG sector of Bangladesh.										

Part E: Ethical Procurement (Moderating Variable)

E.	Ethical Procurement (Moderating Variable).	Strongly Disagree									Strongly Agree
		1	2	3	4	5	6	7	8	9	10
1.	I work for a company who is very conscious on ethical procurement process with the international buyers'.										
2.	I agree that relevant people from our international buyers' visits our factories before approving us to become their company's supplier partner.										
3.	I agree that our international buyers' shares their understandings on their Aims and Objectives with my company.										
4.	I agree that our international buyers' makes sure that my company are providing precise health and safety to our employees.										
5.	I am working in a company that allows third party auditors from our international buyers' to audit my company's proper implementations of ethical code of conduct in our factories.										
6.	I agree that in terms of suppliers' selection our international buyers' encourage to work with those companies who has achieved international recognised compliance accreditations and certifications.										
7.	I agree that our international buyers' will not maintain relationship with my										

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	company if my firm is involved with unethical practices.																			
8.	I agree that our international buyers' periodically monitors and audit my company's various compliances.																			
9.	I agree that my company take corrective actions if any problem is identified from the audit report.																			
10	I agree that my company shares transparent communication with the international buyers'.																			
11	I agree that there is a good trust exists between our international buyers and my company.																			
12	I agree that my company procurement process with our suppliers' does not involve in any corruption, bribery and fraudulent practices.																			
13	I agree that our international buyers' are strict in their procurement processes and does not involve in any corruption, bribery and fraudulent practices.																			
14	I agree that the procurement process in Bangladesh can enhance more if officially whistleblowers get opportunity to participate in the factory's regulation of social responsibilities.																			
15	I agree that our international buyers' procurements process with their suppliers' is providing them to involve in ethical practices.																			
16	I agree that the relationship of my company's ethical business practice and ethical procurement process from our international buyers' is helping to achieve social sustainability for my company.																			
17	I agree that the relationship of my company's ethical business practice and ethical procurement process from our international buyers' is helping to achieve economic sustainability for my company.																			
18	I agree that the relationship of my company's ethical business practice																			

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	and ethical procurement practice from our international buyers' is helping to achieve environmental sustainability for my company.									
19	I agree that our international buyers' ethical procurement practice is helping to create a robust relationship between my company's ethical practice and business sustainability.									

Appendix-3

Determining Sample Size

Confidence level = 95%

Standard deviation = .5

Margin of error (confidence interval) = +/- 6%

$$\begin{aligned} \text{Necessary Sample Size} &= (Z\text{-score})^2 * StdDev*(1-StdDev) / (\text{margin of error})^2 \\ &= ((1.96)^2 * .5(.5)) / (.06)^2 \\ &= (3.8416 * .25) / .0036 \\ &= .9604/.0036 \\ &= 266.78 \end{aligned}$$

Therefore, Necessary Sample Size = 267