

**Civil society's view on Corporate Social Disclosure
through Gramscian lenses.**

By

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ABSTRACT

This paper explores civil society's perceptions on corporate social disclosure using Gramscian explanation of civil society, political society and structural hegemony. Prior studies have looked at corporate social disclosures (CSD hereafter) mainly from the managerial perspective and using theoretical lenses such as stakeholder, legitimacy and political economy theories. There are very few studies which have examined CSD from a social stakeholder perspective. More importantly, very few studies employed Gramscian explanation into CSD literature. This paper contributes to that limited CSD literature. Semi-structured interviews were carried out in the selected social and environmental NGOs (a major element of civil society) of both overseas and Bangladesh origin. The results suggest that NGOs viewed current CSD practice negatively and not more than corporate advertisement. However, the paper suggests that it is not corporations to be blamed alone for advertisement type of disclosure, it is the structural elements that constraint production of honest social and environmental account through CSD.

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Introduction

Numerous works that have been done to explore motivations behind Corporate Social Disclosure (CSD hereafter) practices suggest multiple corporate motives including concern for maintaining legitimacy, stakeholder management, managing financial risk and at a lesser extent concern about accountability and sustainability (Gray, 2000; Bebbington & Gray, 2001; Adams, 2004; Erusalimsky et al., 2006; Gray and Milne, 2004; Spence, 2009; Deegan and Rankin, 1996; Freedman and Patten, 2004; Gray, 2006; Patten and Trompeter, 2003; Solomon and Solomon, 2006). Many of these studies employed different theoretical lenses ranging from accountability, stakeholder, legitimacy, political economy, media agenda, reputation and risk management theories and mainly drawn upon inter-dependency relationship between business and society. It is assumed that business and society both need support from each other for their own existence. However, most of social disclosure studies paid limited attention on understanding how CSD practice is inextricably linked to and predominantly supported or constrained by structural elements of the society (mainly, civil society and political society as depicted by Gramsci, 1971) in which it operates. We have, so far, limited understanding of how civil society, political society and other structural elements together produce a particular hegemonic context that constraint corporations' practice in general and CSD in particular.

This study has two main agendas. First, the study proposes a theoretical framework for exploring CSD mainly drawing upon Gramscian explanation (1971) of society, economy and hegemony. Gramsci (1971) categorises society into political society and civil society which forms superstructure level and is linked to economy that constitutes the base. He argues that the economic base has continuous dialectic with super-structural elements and all structural elements (i.e economy, political society and civil society) play a role in creating or protecting hegemony that, later on, Alawattage & Wickramasinghe (2008) termed as structural hegemony and agential hegemony. Gramsci introduces the concept of hegemony with the political and ideological leadership of political society and civil society. Hegemony in its simplest term is domination through concession and coercion. This framework suggests that any practice in a society prevails with the help of political and ideological leadership in that society based on the fact that man is not ruled by force alone, but also by ideas (Bates, 1975). According to Gramsci, any social change or change in practice will occur with the change in existing historical block or hegemonic relation created by counter-hegemonic forces. Second, the study uses this conceptual framework to examine civil society groups' perception of CSD, which is often overlooked by social accounting researchers (but see, O'Dwyer, Unerman, & Bradley, 2005a; O'Dwyer, Unerman, & Hession, 2005b; Tilt, 1994). More specifically, this study explores NGOs' perceptions on CSD based on hegemonic analysis in a particular developing country- Bangladesh. NGOs perceptions regarding CSD is important as they are seen not only as social stakeholder but a powerful constituent of civil society in influencing social policy of the ruling

political party, delivering social goods, participating in development activities-both social and economic activities, especially in developing country (Hajnal,2002; Dilevko, 2002;Lindenberg and Dobel, 1999). Most importantly, NGOs tend to challenge corporate power, hold corporations accountable to the stakeholders and tend to influence corporate practice. Their role and power may not be easily marginalised in the context of a growing global civil society (Beck, 1999; Brown & Moore, 2002; Chatfield, 1997; Spar & Mure, 1997; Stromquist, 1998). Bangladesh is chosen for this study due to strong existence and operations of national and international NGOs in this country. This study, we believe, is the first kind of study which uses Gramscian hegemonic framework to understand CSD practice.

To achieve the aims of this paper, the remaining of the paper is organised into four main sections. The first section presents the theoretical framework behind this research and includes a review of Gramsci's concepts and neo-Gramscian analysis of civil society, political society and hegemony. The aim of this section is to understand how structural hegemony creates constraints to agential behaviour or practice through Gramscian explanation. This section also examines previous accounting literature that used Gramscian framework. Second section examines structural elements in Bangladesh. In particular, this section reviews development of political society and civil society within social and cultural environment of Bangladesh. The aim of this section is to understand structural hegemony in Bangladesh context. Third section illuminates the research method that focuses on in-depth contextually rich analysis of the views of NGOs. The penultimate section proceeds with the findings of the study. The final section will presents the conclusions of the study.

Theoretical framework underlying the study

This paper uses Gramsci's concept of hegemony based on his explanation of relationship among civil society, political society and economy.

The concept of civil society is a contested one (Cox, 1999; Scholte 2001; Gray, Bebbington, & Collison, 2006). While enlightenment thinkers such as Kant and Fergusson saw citizen's association as a means of guard against despotic government, Hegel saw civil society as a "social formation intermediate between the family and the state" (Mautner, 1999, p.96). Proposing three-tiered view of society, Hegel put the family as its base, the civil society at its intermediary tied with market economy and 'political state' at the top (Goonewardena & Rankin, 2004). Hegel's explanation of civil society referred to a sphere for civil society which is distinct from the state but not from the economy. Such a conception of civil society due to its ties with market economy, was heavily critiqued by Marx and other classical political economists as something '[C]ivil' and not to be celebrated (Goonewardena & Rankin, 2004, Cox, 1999). However, a quite different view of civil society was espoused by Tocqueville (1835/1945) within growing Anglo-American liberalism and later on popularized by Friedman (1998) in line with conception that civil society is a social space both separated from the state and the economy (Goonewardena & Rankin, 2004). Following this line of argument Edward (2000) saw civil society as all those associations other than the market, family and the state. In other words, civil society is what is not market, family or state (Gray et al., 2006). Civil society emerges when market mechanism ignores, and the government fails to deliver the social needs such as social support (Teegan, Doh, & Vachani, 2004; Thielemann, 2000).

NGOs are commonly understood as the larger and more professionalized elements of civil society organisations that offer benefits to those outside their membership (UNRISD, 2000). In general, NGOs are those institutions which are formal, independent, and voluntary societal associations of people concerned with supporting social movement and initiating civil society development (Martens, 2002). Their main objective is not economic but rather one of supporting the development of common goals at the national and international level (Martens, 2002). They generally provide services, education, and advocate public policy in social issues such as human rights in general, the environment, woman's right and peace (Brown & Moore, 2002; Stromquist, 1998). Not only have they contributed to these activities, but also to the institutionalisation of norms and regimes, such as health care, the treatment of workers, rights of prisoners of war at the national and international level (Chatfield, 1997). Thus, apparently they play an important role in developing social movements or institutionalisation of particular social agenda especially in a developing country "in the absence of stable political parties or organised low-income constituencies to carry out such activities" (Stromquist, 1998, p.2, also see, Mitchell, 1998; Dalton, Kuechler, & Burklin, 1990; Edwards, 2000).

Gramsci is perhaps most widely recognised political economy theorist who puts civil society in his theoretical framework. He was not entirely convinced by a classical political economy explanation of civil society and assumed civil society as a space between the market and state (Burawoy, 2003; Scholte, 2001). More specifically, Gramsci saw civil society as voluntary and autonomous associations- but:

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

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

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

While 'political society' refers to those coercive apparatus of the state, 'civil society' is defined by Gramsci (1971, p.56) as "so called private" organisations, such as churches, and is distinct from both coercive apparatus of the state and the process of production (Goddard, 2002). While such a view prescribes civil society as a voluntary and private organisation, separates it from political society and market, the main distinctive feature of civil society rest upon its ability to shape or change the rules or norms that governs different aspects of social life (Scholte, 1999; 2001; Cox, 1999). Scholte (2001, p.4-5) identified civil society "as a political space where voluntary organisations explicitly

seek to shape the rules (in terms of specific policies, wider norms and deeper social structures) that govern one or the other aspects of social life". This echoed Gramsci's assumption regarding relationship among market, political society and civil society. For example, Gramsci assumed that while economic base sets the possible range of outcomes, it is the free political and civil society which determines the alternative to be prevailed (Femia, 1986). Accepting the importance of economic base (market) Gramsci assumed that any societal changes were primarily initiated in the spheres of political and civil society although there is no such clear boundary between the two. Indeed, organisation can exemplify relations of both political and civil society (Cooper, 1995; Simon, 1982).

Gramsci introduced the concept of hegemonic relationship in social structure. He assumes that hegemonic relationship exists or developed with the help of political and ideological leadership of dominant groups in a social structure (Cox and Sinclair, 1996). A hegemonic class is one which dominates other classes by gaining their consent through a system of creating and maintaining alliances by means of political and ideological struggle (Goddard, 2002). Gramsci saw hegemony is not only created with economic or political unity but also with other unity such as intellectual and moral unity with the interest or agenda of dominating groups that always prevail over sub-ordinate groups' agenda although up to a certain time. When the hegemonic class has combined leadership in civil society with leadership in the sphere of production, a 'historical' bloc is established and may continue for a historic period until an 'organic crisis' occurs (Goddard, 2005; Simon, 1982). An 'organic' crisis is characterised by a far-reaching change and a process of restructuring state institutions, a new balance of political forces and, finally, formation of a new ideology.

At the core of Gramsci's conception of hegemony is ideology. To Gramsci, ideological hegemony refers to the capacity of bourgeois ideas to displace rival views and in effect become a commonsense of that particular age (Cox, 1996, p.124). Gramsci (1971) argues that dominant groups and coalitions between dominating groups in terms of their own interests or issues exist or even form, if not previously existing, as part of a continuous process in every society. This coalition usually dominates the economic, social and political sphere of life and maintains its interest by protecting the status quo. For this purpose, it constantly manipulates opposition to its 'hegemonic control'. Hegemonic control is therefore means dominance through non-coercive means (Rahaman, Lawrence, & Roper, 2004). It can be achieved through societal acceptance of practices until those practices come into question. When such a dominating view is challenged by sub-ordinates then dominating groups use different strategies to maintain hegemony (Gramsci, 1971; Levy & Egan, 2003). For example, if a practice is challenged then hegemony is managed through the means of concession to those who challenged the agenda (Rahaman et al., 2004). This represents re-active strategies that could be adopted by dominating groups to maintain hegemonic control (Rahman et al, 2004). However, hegemonic control can also be maintained pro-actively "whereby dominant groups seek to secure their position by not only accommodating oppositional values but also exercising moral, cultural and intellectual leadership. They do this partly through the institutions of civil society by building up a system of alliances through which the interests of a broader range of social groups are represented" (Utting, 2002, p.280).

While the dominating group try to maintain hegemony, an important feature of Gramscian ideological hegemony explanation is that they will either be challenged or approved by civil society in a battle- field situation which Gramsci termed as war-war situation. Giving the whole situation a political dimension, Gramsci argues that the ruling party will always maintain the hegemonic position through imposing their ideology over their rival views. This ultimately means social changes will occur only when the prevailing ideology is successfully challenged and an alternative historical bloc is constructed by civil society (Hobden and Jones,?). This, Gramsci referred to counter-hegemonic struggle that exists between political society and civil society who he named as the major agent of any social change. However, he put his concerns regarding the limit of agency of civil society identifying in one hand the dominant structure (a set of existing social relationships) that has every chance to condition the civil society and acknowledging agent's self consciousnesses to create the structure (a new set of social relationships) on the other (Gill, 2003). From such explanation, Neo-Gramscian writers later develop neo-Gramscian accounts of structure-agency relationship (Cox, 1999; Garze et al.,2004; Gills, 2000; Cox et al., 1994).

Neo-Gramscian writes have developed two distinctive and opposite explanations regarding structure and agency relationship based on Gramscian explanations (Cox, 1999). The first perspective put agency as an outcome with the explanation that agency results from structural contradictions of capitalism and is conditioned by powerful structure (see also, Cox, 1999; Cox et al, 1994; Gills, 2000). This is based on the argument that any agent derives their agency from prevailing social and economic relationship within the structures such as capitalism, neo-liberalism and / or colonialism (Gills, 2000). The structure is pre-assumed as given. They see the role of civil society organisations as a form of resistance or as a form of stabilising the status quo assuming that agency of civil society is already conditioned by the structure. The implication of this perspective is that the role or response of civil society in term of challenging or supporting a practice or an accounting practice such as CSD would be seen as an outcome of the structure of capitalist accumulation and exploitation (or an outcome of a certain set social relationships) that have constrained certain social forces and have enabled others. The second perspective acknowledged the power of agency as a self-conscious act and thus recognised agency as 'an autonomous' force, so assumes those structure can be transformed by agential role or action (Graze et al, 2004; Cox, 1994; Gill, 1993). This perspective put an emphasis on agential role and capacity to understand and act in historical situation rather than simply assuming agential role as overly determined by historical laws (Bakker and Gill, 2003, Gill, 2003). In this way, the self-reflexivity of an agent was acknowledged despite structural constraints by Neo-Gramscians following Gramsci's concern over structure-agent relationship. The implication of this perspective is that the role or response of civil society is assumed as vital in term of shaping an organisational practice such as accounting practice or CSD assuming that organisational practices are not merely as an outcome of the structure of capitalist accumulation and exploitation. In another words, the role civil society plays in a particular social structure need to be looked at and incorporated in the analysis of an organisational practice within the hegemonic relationships in the social structure. We now turned the discussion to locate accounting literature within hegemonic analysis.

The Gramscian concept of hegemony has been used by several accounting researchers in the area of management accounting (Alawattage & Wickramasinghe, 2008), public sector accounting (Goddard, 2002, 2005) and social accounting (Spence, 2009).

Researchers mainly used Gramscian hegemonic analysis to demonstrate the historically changing nature of accounting in line with the changes in ideology resulting from complex interaction of market, political society and civil society (for example see, Goddard, 2002; 2005; Cooper, 1995). However, many of these authors (especially see, Goddard, 2002; 2005) tend to overemphasize ideological and agential role aspects of hegemony by exclusively focusing upon the role of intellectual leadership (Alawattage and Wickramasinghe 2008). In the similar vein, Spence (2009; 2006) used Gramscian hegemony in social accounting to demonstrate the emancipatory role of social accounting by proposing an accommodation of activists' account in the main stream of social accounting. These accounting literatures thus follow Gramsci's explanation (and later on neo-Gramscian explanation) of agent's power to transform the structure. Overemphasis on agential hegemony, however, was heavily critiqued by Alawattage and Wickramasinghe (2008, p 300) who proposed a *multifaceted concept of hegemony* with structural hegemony at the macro level and agential hegemony at the micro level mainly based on Joseph's (2002) reading of Gramsci. They, thus, introduced the concept of *hegemony* both in structural and agential terms following the Neo-Gramscian perspective on agential role which assumed to be constrained by structure of capitalist accumulation and exploitation. According to Alawattage and Wickramasinghe (2008, p.301):

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

They further commented that the most significant characteristics of the structural dimension of hegemony are the dialectical relationship between political society and civil society and the economy. However, while structural hegemony is based on particular political, socio-cultural history of a country, agential hegemony tend to develop within structural hegemony with the organization of civil society in different forms such as trade union, or any special interest groups. According to Alawattage and Wickramasinghe (2008, p. 303) agential hegemony presents the role of civil society organisations in term of organising "ruling and proletariat class into a 'historical bloc', a political unison or an 'organic cohesion' between rulers and the ruled, leaders and the led, and intellectuals and the people". The third dimension of their framework is 'practice' which simply refers to what people do in everyday life. This study employs Alawattage and Wickramasinghes' (2008) suggested multifaceted concept of hegemony to understand CSD practice within Bangladesh context.

Having looked at some of the important concepts in Gramsci's theory and its use in accounting literature, the next section of the paper will examine the structural elements in terms of development of political and civil society (NGOs) within socio-cultural environment of Bangladesh.

Socio cultural environment and development of political and civil society in Bangladesh

Bangladeshi society with its very mixed culture can be traced back since third century A.D with the domination of external influences, especially by the Muslims from the Middle-East region and English in its colonial period (Choudhuri, 1992). Ideals of Islamic egalitarianism, especially of equality, brotherhood, and social justice, spread through saints known as *pirs*, who were seen as role models for society, and whose words were followed and obeyed (Choudhuri, 1992). Such following is still evident in Bangladeshi families and the community, particularly among rural people, who are still the majority of population (Choudhuri, 1992). However, while Muslims were able of grafting their ideology in Bangladeshi society, English at the colonial age developed education, law, transportation and agriculture based economic system in Bangladesh keeping *Zamidary Pratha* an indigenous system of ruling peasant by rich land owner (Zamidher). The Muslim ruling and the English colonial period are thus the major eras which nurtured the evolution of important socio-cultural attributes of Bangladeshi society such as follows:

- a) hierarchical organisation mainly organized in terms of social power based on seniority, position and sex.
- b) collectivistic functioning in term of submitting individualism to collective will of family, group and other voluntary organisation.
- c) generalized familization where family is the general mode of organisation and interact with all other out-side family groups and,
- d) political sensitiveness where politics became a part of daily life discussion and people are very much moved by political ideas.

Bangladeshi society is also often characterised by the importance of dominant social groups, by the influence of dominant business and political elite groups, and by widespread corruption (Parry and Khan, 1984, Jamil, 1994). In Bangladesh a small socially important group dominates the upper reaches of government, industry, commerce and higher education. According to a former member of the Planning Commission this elite comprises “*a closely-knit group living in urban areas...interested in jobs and opportunities...and higher education*” (Abdullah Farouk, 1982, p.9).

These elites operate on a system of mutual favours. Members of Parliament (MPs) are elected as a result of money invested by the economic elite in their favour; these MPs then help to manipulate the market. The economic elite manage big contracts, commit financial crimes and provide low quality of work in the public regime (Islam, 1977, Choudhuri, 1992). The 1996 stock market crisis and the 1995 fertilizer crisis are only a couple of examples of how the economic elite, with the help of some of the political elite, manipulated the market and made money at the cost of general public (Bangladesh Observer, 1996, Momin and Shaoul, 2004). Although “everybody knows” what happened, no action has been taken against those identified. Further evidence of the nature of this elitism is contained in a study of the bureaucratic elite in Pakistan and Bangladesh by Emajuddin Ahmed, Former Vice-chancellor of Dhaka University:

“In Bangladesh, as well as Pakistan, the bureaucratic elite have emerged as the most powerful power wielding group since November 7, 1975 and the Martial Law regime in Bangladesh is, in fact, a partnership between the military officers and the elite civil servants...In the economic sector, the policy-making structure is dominated by a very small group of senior most civil servants and military officers.” (Emajuddin Ahmed, 1979, p.69).

Overall, there is evidence of an entrenched and dominant political elite group managing the country, economy, and the administration with their own ideology that dominated other ideologies on that age.

The political history of Bangladesh suggests that the country since its colonial age has witnessed three major changes in political ideology that vastly affected the economic and social structure of Bangladesh. Uddin and Hooper (2001) categorised the political change in terms of three eras such as colonial despotic (1959-1971), hegemonic (1973-1993) and new despotic based on market (1993-2000) and relates these with the development of three distinct types of accounting controls. They argue that while colonial regime was replaced by a state despotic this despotic state did not improve the quality of its people's lives, although it perhaps improved the life and economy of a small portion of society, namely the bureaucrats, and the state political and business elite (Uddin and Hooper, 2001). Such a despotic state was heavily influenced by socialist ideology, secularism, public ownership and centrally planned economic policy, however replaced by a new despotic based on market and international capital through the murder of Mujib the national leader and his family in 1975. In fact, it is suggested that after the overthrow of Mujib government by a military coupe, Bangladesh economy was slowly opened to market capitalism through privatisation policy, with establishment of export processing zones, with restrictions on trade unions in these zones, and a flexible fiscal policy and incentives offered by the state to foreign direct investment (Ahmed, 1989; Quddus and Rashid, 2000; Uddinn and Hooper, 2001). This, it is argued, a change in political leadership with a market based ideology replaced the previous state control ideology of previous political leader in Bangladesh and provided capitalism the opportunity to grow (Ahmed, 1989; Quddus and Rashid, 2000).

In Bangladesh the recognition of community-based civil society organisations occurred as early as in 1860 when Islam flourished in the Indian subcontinent (White, 1999). The nature of community-based organisations was then vastly influenced by Islam which emphasised individual charity through mandatory Zakat¹. In addition to frequent severe natural disasters (such as flood) and economic problems (such as absolute poverty), cultural characteristics like collectivism, government failure to deliver social goods - all influenced Bangladeshi people to organise and operate local voluntary organisations on the one hand and to depend on the INGOs on the other hand (Ullah & Routray, 2007). NGOs' activities in Bangladesh now concentrate in sectors like poverty alleviation, establishing human rights (woman and child labour rights), family planning, eliminating illiteracy, gender issues, primary health care, rural development and, most recently, environmental protection issues. All these issues are also included in the Bangladesh Government's Fifth Five Year Plan (1997-2002) as the agenda of social development.

In Bangladesh, NGOs have grown fast. A rough estimate shows that since 2004, nearly total 18, 800 NGOs, both domestic and foreign, were in operation. Among these, 136 NGOs were purely of foreign origin registered with the NGO Affairs Bureau² and involved in development activities (NGO Affairs Bureau, 1994). Although a vast number of NGOs are operating in Bangladesh, only a few of them became influential in social and political spheres because of their sheer size, their agenda and their involvement with

¹ Annual compulsory charity according to the religion of Islam.

² The NGO Affairs Bureau is a government organisation involved with registering, supporting and assisting NGO activities in Bangladesh.

grass roots people. Along with other international NGOs, BRAC, Proshika, Gonosastha Kendra are major examples of such NGOs. Experience in Bangladesh suggests that they are capable of constructing and mobilising social and public opinion even against government or corporate policies (White, 1999)³. Failure of the market and government to provide basic community services, less regulatory control of government upon business, military and quasi-military regimes and administrations make these NGOs' role important as a non-state agent of social development as well as representing the disempowered, and monitoring the actions of government and corporations in Bangladesh (Jamil, 1998; White, 1999). Moreover, the NGO sector in Bangladesh is one of the world's largest as a percentage of GDP [6-8%] (Irish & Simon, 2005). Within this context, the paper examines social and environmental NGOs' perceptions regarding CSD. We will now briefly explain the way we have collected and analysed our data before reporting our findings.

Method and methodology

The core objective of this paper is to explore the views of selected NGOs through an in-depth contextually rich analysis of their perspective within civil society, NGOs and state relationships in Bangladesh. This paper's primary objective is not to gain a generalised view of NGOs' perceptions, which may require a bigger sample size. Rather it focuses on promoting a detail understanding of social and environmental NGOs' perceptions in order to gain detailed insights surrounding their perceptions as well as influences of structural factors on their perceptions. This requires an access to NGO leaders' experience and knowledge regarding CSD in Bangladesh and hence an in-depth interview method was adopted (O'Dwyer et al., 2005a).

Evidence in this paper is gathered from nine in-depth interviewees from nine leading social and environmental NGOs. A list of social and environmental NGOs from the NGO Affairs Bureau⁴ was consulted to select larger and well known social and environmental NGOs. They were purposively selected based on their size, and nature of operation. Initially, 18 social and environmental NGOs were selected for interview. They all were initially contacted through telephone. E-mail communication was not used as the authors found e-mail often left unanswered in Bangladesh. Those who agreed to accommodate the request for providing access were then sent a copy of the abstract of research project along with the research questions. Finally, this process generated interviews from nine NGOs.

³ It was evident prior to the 1991 election that with other political parties, an influential NGO campaigned against the then ruling party. The ruling party had to resign and call a new election under a neutral government. Another example is conflict over government drug policy between 'Gonosastha Kendra' - an NGO 'caring for peoples health' and major pharmaceutical multinationals in the early 1980s.

⁴ The NGO Affairs Bureau is a government organisation involved with registering, supporting and assisting NGOs' activities in Bangladesh. According to the NGO Affairs Bureau, 136 NGOs are of a purely foreign origin and involved in development activities. They mainly carry out social and environmental activities although seven NGOs are presently concentrating their activities in the natural environment (NGO Affairs Bureau, 1994). Other than purely foreign NGOs, there are approximately 680 local NGOs who are also receiving financial and technical support from foreign countries and who are also registered with the NGO Affairs Bureau (NGO Affairs Bureau, 1994). These NGOs are run by local staff and management, and some generate their own sources of income through commercial ventures. The vast number of international and national NGOs and their activities suggests that they have a good knowledge of social and environmental issues as well as knowledge about business activities in Bangladesh.

Six amongst the nine NGOs are primarily known as social NGOs. They work in the area of social welfare activities and are concerned with human rights, women and children's rights and poverty alleviation. They aim to influence government policy, public opinion and business in general through their operation and publications. One such domestic social NGOs' target group was women and child labour. They specially worked to create public opinions regarding women labourers' rights and exploitation of child labour. Three NGOs however focus their operation purely on environmental matters. They aim to influence government policy regarding environmental pollution specially water and land contaminations as a result of unplanned industrial growth. They are also actively involved in the publication of pollution related data to create public opinion. They also wish to work with government agencies and business for the purpose of reducing pollution. Three of the nine NGOs are international in nature.

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

Before initiating the interviews, an interview guide was prepared to consider the issues of interest and to ensure consistency of questions between interviews. Knowledge gathered from contextual analysis, a CSD literature review and pilot interviews prior to main interviews, all helped to design an interview guide which included the common questions to ask in the interview. Interview questions were grouped into two broad headings that are linked to the research question. The first group of questions related to the notion of "CSD" that NGO leaders construct or express. This group also included questions regarding how familiar NGO leaders are with the CSD practice in Bangladesh. The second group of questions specifically explored the following broad areas: desire/demand for CSD; motivations or lack of motivations for CSD demand (if applicable); current nature and quality of CSD; implications of contextual factors on CSD development and nature of NGOs engagement with state agencies and corporation regarding CSD issues.

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

All interviews were conducted by the one researcher. A promise of anonymity was given to all interviewees. The interviews lasted from 40 minutes to more than 120 minutes. The interviews started with a brief introduction and explanation about the project. All interviews except one was tape recorded and transcribed. Where the interview could not be recorded, detailed notes were taken. Notes were confirmed by the interviewees later on. All transcriptions from audio recording were also sent back to relevant interviewees for confirmation to ensure that what they have said was properly understood and transcribed. Following the interview data analysis process suggested by

O'Dwyer (2004), interview transcripts and notes were then summarised and analysed together with personal reflections by the authors.

The evidence collected from the interviews comprised detailed notes taken during the field study and the transcripts of those recorded interviews. Interview transcripts and notes were then summarised and analysed together with personal reflections by the authors. The transcripts were then read one by one, noting potential 'recurring themes' or 'accounts' recorded in each interview and giving a code name and number for each. This created a large database of interview data with accounts explicitly derived from the interviews or implicitly expressed during the interview period and written in the scripts. This database was created twice using the same procedure. They were then compared and checked to ensure that 'accounts' or 'themes' from the transcripts and field notes (recorded in initial recording) had not been missed or dropped. This completed the first stage of recording the interview data. The second stage was started by reading again each coded sheet of interviews in-depth, following the reading process detailed at the first stage. At this stage a spreadsheet was prepared, first by recording nine code names (e.g. D1 is the code for interviewee one) in nine columns. Rows were used to record a set of codes derived intuitively by the researcher while reading the transcripts⁵. When a code emanated from a transcript it was immediately recorded in the rows of the spreadsheet and ticked under the relevant code name. If the same theme or code was repeated in another transcript, then that was simply ticked in front of the theme or code name recorded previously, reducing the time and effort involved in writing. In this way, accounts that appeared relevant and needed further development were recorded on the spreadsheet, corresponding to their transcript's code name. At this stage, evidence of conflicting views which may not have emanated at the first stage were recorded (Silverman, 1993). Any reflections of the author were noted down separately throughout the data process. This provided the researcher an overall view of the research issue with different codes or accounts which would be needed to establish links between codes to see a complete pattern.

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

⁵ Miles and Huberman (1994, p.56) describe codes as "tags or labels for assigning units of meaning to the descriptive...information compiled during a study. Codes are usually attached to 'chunks' of varying size - words, phrases, sentences or whole paragraphs, connected or unconnected to a specific setting".

study findings in terms of NGOs' perception of current CSD practice and structural hegemony.

Findings and analysis:

NGOs' perception of current CSD practice:

Overall, NGO executives perceive CSD just as a form of corporate commercials which is nothing to do with social and environmental responsibility. They mainly view CSD, as a public relations document. For example, one interview remarks:

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

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

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

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

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

Interestingly, NGO interviewees feel that it is essential for businesses to *act more* rather than going for public relation exercise through CSD in this poverty driven country. To them, disclosure of information as a part of accountability mechanism would not work in local context where there is every doubt that corporation will be held responsible through information it has disclosed. CSD in Bangladesh as it is perceived by interviewee is just like a fashion flowing from West with the mimicking attitude of corporations without much substance on it. They suggest that “Development” is the main issue here and corporations need to involve themselves directly in community development programmes if they feel any responsibility towards the community. Large corporations are obviously expected to be more involved in such activities as they have more resources to do so. Typical comment is:

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

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

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

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

CSD as a manifestation of social and environmental responsibility did not feature at all in the articulations of nine of the interviewees. No interviewee referred to CSD as the manifestation of social and environmental responsibilities. Indeed, the need for CSD to manifest social and environmental responsibility, is featured by most interviewees as in immediate conflict with capitalistic structure of this country. More specifically, government policy such as the privatisation and corporatism policy itself contradicts with the CSD. For example, Bangladesh, government policy has restricted the fundamental rights of trade unions by banning trade union in the Export Processing Zone (EPZ), a specific zone created to encourage foreign investment in selected areas. Although this has been done to increase foreign direct investment flow and thus encourage capitalism or corporatism to grow, it has restricted the scope for discharging accountability towards employees. This suggests the present economic development policy of the government that has mainly emphasized growth of corporation, for economic reason, is already in conflict with social and environmental concerns in this country. CSD (with true disclosure on social and environmental concerns) in this respect would expose such conflict and thus is seen by both government and

corporations as counter-productive to economic goals. There are, indeed, many instances where government institutions favour corporations in case of conflict between labour and corporations.

Overall, CSD as a tool of public relations exercises with commercial imperative, masking the social and environmental dislocation caused by corporations and CSD not motivated by concern for social and environmental responsibility all echoed the notion of “business case” that has already been documented in western CSD literature (see for example, Spence 2009). Moreover, interviewee indicated an apparent gap between actual social and environmental performance of corporations and social and environmental image portrayed by corporations through CSD which reflect a case of contradictions also documented in western literature (Adams, 2004). However, NGOs perceptions regarding CSD in Bangladesh suggests that such contradictions between actual social performance and CSD is more a case of structural constraints of the country such as government policy towards corporatism or privatisation rather than only corporate pursuit for profit. Structural constraints assist rather than resist corporate irresponsible activities in a developing country. Keeping it in mind we will now discuss structural constraints towards CSD development through Gramscian framework of structural hegemony.

Structural hegemony and CSD practice:

Acknowledging self-consciousness of agency, Gramsci states that structure- a set of social relationships- constrains the role of agency (Joseph, 2002). Later on, following Joseph’s explanation of Gramsci, Alawattage and Wickramasinghe (2008, p 300) proposed the concepts of *structural hegemony*. To them, structural hegemony is created through the existing set of social relations which are ultimately product of historical, political and social conditions of a country and defines, limits the agential behaviour, actions or practice. In Bangladesh CSD is more constrained by structural hegemony rather than corporate own role (agential hegemony). Interviewees referred to structural constraints such as high level of poverty, weak governmental structure and dependency on foreign aid, dependency on a small group of local business people, less awareness about CSD and an underdeveloped stakeholder relationship in Bangladesh which are embedded within the socio-cultural and political history of Bangladesh. For example, in a poverty-affected society, generating employment is seen first priority by the interviewee. There is a fear in the community that if companies, especially large corporations, are strictly regulated in social and environmental issues by the government, they might shut down their operations, leading to many job losses. Typical comments are as follows:

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

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

Other than poverty issue, the Government of Bangladesh depends heavily on external finance - such as FDI and aid from international agencies - to continue its developmental activities (i.e. economic or social). Its development policy is often influenced by donor agencies such as the World Bank and IMF. Most economic activities are dependent on foreign investment and are in the hands of a few groups of large domestic corporations (e.g. Baximco group). Interviewees assert that the government is not able to impose strict regulations regarding CSD issues that might adversely affect the interests of business elite. In reality the Government of Bangladesh has lost influence on these large domestic corporations and international business, and on their activities. Some typical comments by the interviewees include:

You know, in Bangladesh the capacity of the state to design and implement effective regulations for business, especially for multinationals, has become extremely weak and limited. This is due to the fact that government has been heavily dependent on business [national or international] and was unable to regulate CSD issues of business ...rather CSD issues were completely left in the hands of business...CSD information provided voluntarily will serve a company's own interests. (Executive Assistant Communication Officer, International NGO, I-2)

Indeed, corporation will go for CSD if it is a condition imposed for the granting of loans or aid, such as the deregulation policy prescribed by the World Bank and the conditionality imposed by the International Monetary Fund (IMF). Interviewee suggests:

Indeed, to control business in Bangladesh in the context of the open market economy and deregulating policy of government undertaken with the suggestion of World Bank.. this decline of state power is increasingly leaving social and environmental responsibility issues in the hands of the international market or fund providers (Director Administration, local NGO, I-4)

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

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

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

Considering inherent ties between interests of political and corporate elites it can be argued that government in a developing country is unable to challenge the status quo of corporations in any essential sense because the political society already prioritised the interest of a particular group- the capital provider. This affirmation displays how insufficient attention to the complex realities of political society and their tie with capitalistic mode of production in a developing country brings about a totalizing perspective of CSD that neglects the reality that political actors can have multiple, even contradictory response to corporate practice. Any corporation practice must be understood within the existing socio-political structure of a country. One interviewee remarks:

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

Other than political society, Joseph suggests that the historical and social conditions also do play a role in defining agential practice and thus they are important in explaining hegemony in more structural terms rather than confining hegemony only in relations to dominant and sub-ordinate groups (Alawattage and Wickramasinghe 2008). In Bangladesh, Society (in political and civil terms) does not seem to engage or challenge businesses to manifest social and environmental responsibility through CSD at least due to the fact that civil society (family, voluntary organisations and as well as social NGOs) is characterised by less awareness about CSD and linked to corporations with an underdeveloped stakeholder relationships. For example, interviewees feel that cultural traits of obeying by words rather than asking for information in black and white of Bangladeshi society may be the reason that voluntary groups or stakeholders do not ask for social reporting. This is illustrated by an interviewee as follows:

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

In addition, it is suggested that the majority of people in Bangladesh live in rural areas. They do not form any strong stakeholder groups and neither are they concerned with the activities of business; this, too, reduces the motivation of business to provide social accounts. As the majority of people still depend on agriculture, modernisation is yet to

spread throughout Bangladesh. With the very low industrial development so far, Bangladeshi society does not have a culture where pressure to legitimate operations falls upon business other than from outside of the country (Belal & Owen, 2007). Instead, the question of providing CSD remains at a very individual corporation's choice rather than as a process of responsiveness towards society. One interviewee mentions:

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

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

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

Conclusion

Corporations do not work in a vacuum and any corporate practice or profession in a society is inextricably linked to, supported and / or constrained by the kind of the society in which it operates (Willmott.1986). To understand underlying social realities that were embedded in CSD practice in Bangladesh context, this paper employed structural hegemonic perspective, examines and explains civil society's (NGOs) perceptions of CSD. In Bangladesh, we argue that structural elements such as political, social, cultural, and economic environment created a hegemonic environment and condition in which CSD practice is found as secondary to economic and also social development issue. The perceptions of major social and environmental NGOs regarding CSD point to the fact that CSD is not positively viewed or neither a present necessity in Bangladesh. Moreover, it seems that at present market despotic era open market economy-the ideology or language of ruling party became the national-popular collective will which Gramsci in his theoretical framework called as "common senses" of the age. This thereby allowed ruling party to get consents of other sphere of civil society to implementation economic –related agenda rather than social and environmental issues which echoed in NGOs executives' perceptions regarding CSD.

The analysis presented in this study also draws attention to the fact that although there is strong presence of civil society especially NGOs in Bangladesh, including social and environmental groups they are less aware and concerned about CSD compare to development agenda such as poverty reduction, women education programmes. This suggests that in Bangladesh voluntary groups are although proactive in organizing themselves facing natural disasters or crisis, however, less active in case of demanding social and environmental information from corporations. The analysis in this paper reveals that any development in CSD practice in this country must be directed first by political society through promulgation of laws and regulations regarding CSD. Second,

changes within social institutions are essential to make any social accountability or CSD initiative fruitful. This would require the development within social institutions, educational foundations and management training. NGOs and the media together can play a strong role in social development that will help to develop an ideology counter to the present corporatism ideology. Bangladesh does have many national and international NGOs involved in community and social issues, and there is great opportunity for them to engage as a change agent at the ideological level what Gramsci sees as intellectual leadership. If the host Bangladesh government is tied to economic interest, reluctant to enhance CSD, if disadvantaged local people are unaware of their rights to disclosure, who will bring social responsibility and CSD agenda out of the corporate table other than a growing national and international civil society? At least they seem to be the main contender for mobilising social and environmental ideology.

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