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Contributing barriers to corporate social and environmental responsibility practices in a developing country: A stakeholder perspective

Abstract

**Purpose** – The purpose of this study is to explore the contributing barriers to corporate social and environmental responsibility (CSER) practices. In particular, this study focuses on non-managerial stakeholders’ perceptions of the barriers to CSER practices in a developing country context. The study also investigates the current initiatives undertaken by the different stakeholders, such as, government, NGOs, and regulators.

**Design/methodology and approach** – The study takes a qualitative approach, undertaking semi-structured in-depth interviews with 26 participants from NGOs, the media, regulatory authorities, government departments, shareholders, trade union leaders and customers.

**Findings** – The views of stakeholder groups were analysed to identify the contributing barriers to CSER practices. The findings of the study reveal that corruption and politics, lack of coordination, lack of government initiatives and unsatisfactory implementation of laws are perceived as the major barriers that hinder CSER practices in Bangladesh. The study also found that a lack of awareness among various stakeholder groups regarding the influential role CSER plays in promoting sustainable development. The current initiatives undertaken by various stakeholders to improve CSER practices found limited but growing.

**Research implications** – The research utilises stakeholder theory to examine the role of stakeholders, rather than managers, in relation to CSER practice in Bangladesh. The findings may provide impetus for mitigating CSER barriers in a developing country context.

**Originality/Value** – This paper is one of the few engagement-based studies to explore the non-managerial stakeholders’ views on CSER in a developing country context.

**Keywords** – Corporate social and environmental responsibility (CSER), contributing barriers, developing country, Bangladesh

**Paper type** Research paper
Introduction

The last decade has witnessed a momentum of corporate social and environmental responsibility (CSER) practices in Western European countries to improve social and environmental performance of organisations (Passetti et al. 2014; Rinaldi et al. 2014). Prior research has explored organisational motivations for CSER, predominantly examining managerial perceptions in both developed and developing countries contexts (See for example, Deegan et al. 2002; Adams 2002; Qian et al. 2011; Islam and Deegan 2008; Belal and Owen 2007; de Villiers and Van Staden 2006; Milne and Patten 2002; Deegan and Rankin 1996; Cooke and He 2010). However, a limited number of studies has focused on stakeholders’ perceptions of CSER despite calls for the examination of non-managerial stakeholders’ views (See for example, Unerman and Bennett 2004; O'Dwyer 2002, 2003, 2005; O'Dwyer et al. 2005). The extant CSER literature primarily focuses on the benefits of CSER, such as reputation, firm performance and customer/employee satisfaction (Galbreath 2010; Gray and Balmer 1998) and considers organisational/managerial motivations for CSER, concluding that seeking legitimacy and stakeholder pressure play an important role in shaping the practice (Roberts and Dowling 2002; Bebbington et al. 2008; Suchman 1995). However, the perception of CSER practices differs between managers and stakeholders as their interests are not the same. Managers primarily focus on positive issues to increase the organisation’s corporate image and reputation. Earlier empirical studies that have taken a stakeholder perspective tend to examine the views of investing stakeholders (Tsoi 2010; Jamali 2008). These stakeholders use social and environmental reporting to improve their decision making and the stakeholder perspective suggesting that an organisation acts in a socially responsible manner when its decisions and actions account for, and balance, diverse stakeholder interests (Jones, 1995).

Whilst managerial perceptions provide an understanding of how CSER practices can benefit an organisation and assist in achievement of its strategic and operational objectives through social and environmental friendly manner, this view is an organisational perspective. By contrast, the non-managerial stakeholder perspective provides an external view of the organisation and highlights how CSER practices can potentially satisfy broader stakeholders’ expectations. In a world of globalisation it has been argued that in formulating CSER strategies, organisations develop an increased interest in localised and cultural matters, such as, ethics, corruption, bribery and child labour issues (Welford 2005). This increased interest, in addition to views from its diverse stakeholders on CSER would potentially offer insights into their influence on organisational CSER decisions and reporting. This study responds directly to calls for further research that canvasses the views of non-managerial stakeholders in anticipation of organisations in a developing country context to consider and incorporate their insights into their CSER practices, thereby encouraging external stakeholder engagement. Albeit CSER research in Western developed countries is well established, the same cannot be stated for developing countries where such research is still emerging (Belal and Owen 2007; Islam and Deegan 2008). The findings in a Western context are not necessarily applicable and transferrable to developing countries, where the business, political, economic and social environments differ considerably. However, understanding the influence of stakeholders and their perceptions of the disclosure of social and environmental information in developing countries is essential to develop an appreciation of CSER performance in terms of what is and is not happening. In a recent study, Deegan and Islam (2014) argued that stakeholders are more aware about CSER because they are key recipients of CSER benefits and are in a position to highlight emerging issues, such as unsafe workplaces, unfair work practices, and so on.

This study therefore explores the broader stakeholder audience and their views on CSER barriers by considering their right to know information. The study also investigates the current initiatives undertaken by the various stakeholders. Much like and Peinado-Vara (2006) and Guidi et al. (2008), who suggest that socially responsible firms should take on a leadership role by encouraging firms to integrate the CSER concerns of stakeholders in their decision making even when stakeholders have limited powers to impact on the performance of firm, we propose that understanding the barriers to CSER may contribute to this priority. We do this by exploring
stakeholders’ views in a developing country context. This is particularly valuable in light of the awareness programs initiated by various stakeholders, such as the media, non-government organisations (NGOs) and international donor agencies, which have contributed to an increase in CSER adoption in developing countries (Moyeen and West 2014). It is suggested that companies can utilise stakeholder perceptions in the process of CSER strategy formulation, therefore allowing an organisation to meet stakeholder expectations (Jamali 2008; Tilt 2007) predominantly through stakeholder involvement in CSER activities. In a developing country context, stakeholders, such as, NGOs, the media and international agencies have the power to influence CSER activity by exerting pressure (Momin 2010; Momin 2013).

This study draws on stakeholder theory to investigate stakeholders’ (NGOs, the media, regulatory authorities, customers, investors, and government and trade union leaders) perceptions of the contributing barriers to CSER practices in Bangladesh. We conducted semi-structured interviews with 26 selected stakeholders and analysed their views of CSER. Bangladesh is chosen for the study because it is an emerging and developing country with unique socio-economic characteristics. Understanding of markets such as Bangladesh is vital as it is estimated 70% of world growth over the next few years will come from emerging markets (Transparency International 2012). Its record for workplace safety, child labour, environmental degradation, extreme poverty and high corruption, both in the public and private sectors, place Bangladesh under international scrutiny. For example, a recent report by Transparency International (TI) revealed that corruption is ‘killing’ sustainable growth in Bangladesh (Transparency International 2012). Our study findings imply that corruption is influenced by political leaders, insufficient government initiatives, non-implementation of laws, and lack of awareness are the major barriers to CSER practices in Bangladesh. Such corrupt practices need to be seen within the socio-political contexts where the implementation and monitoring of CSER is implicated with political interference (Li and Zhang 2010). Although the initiatives undertaken by various stakeholders are growing, the findings of the study further suggest that the collaborative role of stakeholders such as NGOs, the media, and regulatory authorities has the potential to enhance CSER practice and development in Bangladesh.

The remainder of the paper is structured as follows. The next section provides literature review with theoretical explanation. The following section presents the context of the research followed by research method employed for the study. The succeeding section presents the findings of the study. The paper ends with discussion, research implications and conclusion.

**Literature review**

This section explores insights from the academic literature including the importance of engaging stakeholders and how stakeholder theory provides a suitable theoretical framework to understand CSER practice in a developing country context.

**Stakeholders and CSER**

Whilst organisations are motivated to engage stakeholders in CSER to enhance their value (O'Dwyer 2003), it has been recognised that the expectations of different stakeholders are often likely to be mutually exclusive with stakeholder views of CSER differing from country to country given their views are shaped by cultural and social contexts (Lewis and Unerman 1999). The main idea is that an organisation's success is dependent on how well it manages the relationship with stakeholders such as suppliers, NGOs, government agencies, (Freeman, 1994) whereby they can influence CSER activities by either limiting or stopping the provision of resources to the organisation (Frooman 1999; Yang and Rivers 2009). Given the agreed importance for organisations to engage in CSER to minimise the negative social and environmental impacts of their operations on all stakeholders (Thomson and Bebbington 2005; Unerman and Bebbington 2007), recent research also recognises agendas of different stakeholders vary, and organisations are influenced in different ways depending on which stakeholders' opinions they give the most weight (Ditlev-Simonsen and Wenstep, 2013). This supports the stakeholder view whereby stakeholders can be defined as “all individuals and constituencies that contribute, either voluntarily or involuntarily, to its wealth-creating capacity and
activities, and are therefore its potential beneficiaries and/or risk bearers” (Post et al., 2002, p. 19) suggesting categories of stakeholders as benefit-providers/receivers and/or risk-providers/bearers.

These ‘secondary’ stakeholders (NGOs, media and government etc) “who influence or affect, or are influenced or affected by, the corporation, but ... are not engaged in transactions with the corporation and are not essential for its survival” (Clarkson 1995a, p. 107) as opposed to ‘primary’ internal stakeholders, are potentially more powerful in changing the social and environmental policies and strategies of businesses. Our study in a developing country context that is immature in terms of CSER practices, suggest that these ‘secondary’ social and political stakeholders’ (e.g. government, NGOs, media) insights view are essential to understating the obstacles to the disclosure of voluntary information on social and environmental issues, as we do not yet know what such stakeholders believe Bangladesh CSER should constitute in practice.

Stakeholder theory and CSER

Stakeholder theory can be associated with the literature of CSER broadly as it provides a suitable theoretical framework for analysing the relationship between an organisation and broader society, to provide direction to the organisation in terms of transforming intangible social and environmental issues into tangible stakeholder interests (Clarkson, 1995; Donaldson and Preston, 1995). Reflecting this, CSER is seen as a voluntary activity that organisations undertake to satisfy societal or stakeholder obligations which may include social, economic, legal, ethical and environmental responsibility to stakeholders and the society in which they operate (Carroll 1979; Gray 2010; Varenova et al. 2013). According to stakeholder theory, a principal function of organisations and their management is to handle stakeholders’ diverse expectations and demands as they are perceived as essential to understanding the problems in the advancement of CSER practices. However this premise does rely upon the notion of stakeholders’ involvement with the organisation. Freeman and Reed (1984) reported the significant role of various stakeholders and their influence on organisations’ CSER activities and failure to satisfy stakeholder groups may cause corporate failure (Deegan et al. (2002).

There is some support that organisations try to manage only powerful stakeholders for their survival, which is consistent with legitimacy theory (Gray et al. 1996; Deegan 2014). For example, Islam and Deegan (2008) assert that international buyers who outsource products from developing countries force organisations to comply with agreed standards in respect to child labour and working conditions. However, Holmström (1979) argue that organisations have economic, legal, ethical and discretionary responsibilities to all stakeholders in the broader community. Carrol’s (1979) conceptualisation of CSER is embedded with various moral and ethical considerations providing normative “prescriptions”, in terms of fairness and equity. This suggests according to stakeholder theory that the organisations’ CSER behaviour is morally motivated, whereby “all persons or groups with legitimate interests participating in an enterprise do so to obtain benefits and [...] there is no prima facie priority of one set of interests or benefits over another” (Donaldson and Preston, 1995, p. 68). This suggests there is need to gain the views of the ‘secondary’ stakeholders (NGOs, media and government etc) on CSER not only to advance their interests but to understand their influences and relationships with organisations.

Normative approach to stakeholder theory

The normative approach to stakeholder theory is supported by a number of researchers examining the moral foundation of the theory. For example, Reed (1999) contended that all citizens have a general stake, namely, that “their political equality is assured” and further argues that “we all have a stake in all members of the communities to which we belong living in accord with the norms and values of our shared identity” (p. 470). According to Donaldson and Preston (1995), the central core of stakeholder theory is normative and prescribes how organisations ought to treat their stakeholders and is used to interpret the function of the organisation, including the identification of moral or social and environmental responsibility guidelines for the operation and management of the organisation. A number of insightful studies link stakeholder management, CSER activities,
stakeholder power, and the rationale for stakeholder theory (See for example, Harrison and St John 1996; Clarkson 1995b; Mitchell et al. 1997; Frooman 1999) suggesting an organisation may adopt different approaches, such as accommodation, defence, and reaction, to deal with different stakeholders (See for example, Clarkson 1995b; Carroll 1979). However according to Mitchell et al. (1997), three attributes of stakeholders influence organisations; power, legitimacy and urgency with organisations managing their stakeholders through disclosing social and environmental information, which can be used to gain or maintain the support of particular groups (Deegan and Blomquist 2006).

In this study, we utilise stakeholder theory (in particular, the normative branch of stakeholder theory) to explore various stakeholders’ views on contributing barriers to CSER practices. Prior literature on CSER in developing country context has mainly concentrated either on the nature of disclosures or the content of such disclosures (Peinado-Vara, 2006; Guidi et al., 2008). For example, when examining content of annual report/CSR report, a study may ask questions about whether companies are disclosing information about unsafe workplaces and/or unfair work practices with much of this literature relating to the social responsibility concept of organisations. Within this context, a related question may be about stakeholders’ perceptions of the barriers to CSER and whether these barriers are likely to differ according to their socio-economic circumstances. The corporate sector, especially in developing countries, faces different regulatory and social conditions, which influence the CSER practices in these countries. Ashforth et al. (2008) linked stakeholder theory and corruption, arguing that from organisations to government, all parties may form part of a self-sustaining web of corruption, that is, corruption of any individual may influence the entire organisation’s activities. In this way, corruption can restrict organisations’ voluntary social and environmental responsibility. The normative approach to stakeholder theory places a relatively high importance on ethical responsibility; this is counter to corruption, which is, by its nature, unethical (Welford et al., 2008). Previous studies have also revealed that corruption contributes to weak institutional and governance mechanisms. For example, Doh et al. (2003) differentiated between the direct and indirect costs of corruption. They suggest bribes, red tape and unproductive behaviour are the direct costs, whereas reduced investment, reduced public expenditure, and macro-economic weakness and instability are the indirect costs of corruption. The extant CSER literature suggests organisations use political influence and offer bribes to different parties for their own interest (Rodríguez et al. 2006). In addition, Valmohammidi (2011) notes that social and environmental responsibility in developing or emerging countries is restricted because of “arbitrary enforcement of law, bureaucratic inconsistency, insecurity of property rights and corruption” (p. 261) while Welford et al. (2008) found respondents from both organisations and stakeholders in agreement that corruption is one of the central barriers to CSER development.

Notably, issues related to coordination for successful implementation of CSER have been highlighted in the literature, with some scholars arguing that internal coordination between various departments is essential whereas others emphasise external coordination through effective communication (Ellerup Nielsen and Thomsen 2009; Adams and Frost 2006). According to Hoffman (2001), failure to coordinate between departments can be a major obstacle for effective CSER implementation, which further contributes to communication failure between managers. Muller (2006) supports Hoffman’s (2001) argument and notes that lack of clear coordination might increase the costs of voluntary CSER initiatives. Earlier studies found that governments can motivate organisations to undertake CSER activities through various initiatives (Rowe and Guthrie 2010; Amran and Devi 2008), for example by promoting tax deductions on CSER expenditure. Many developing countries made CSER mandatory for all listed companies (Deegan 2014) to fulfil the expectations of the community. However, developing countries stakeholders’ argue that without regulatory measures, organisations are reluctant to undertake CSER and their CSER practices can be described as ‘eye washing’ (Naeem and Welford 2009).

Furthermore, the CSER literature suggests that stakeholders’ education and awareness can make positive change in an organisation’s CSER practice (Guidi et al. 2008), and that a low level of education and awareness of CSER on the part of stakeholders deters the organisation from a sense of
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Corporate accountability (Sen et al., 2006). Donaldson and Preston (1995) uphold this view, also suggesting the moral obligations of organisations and argue that firms that treat stakeholders in a trustworthy manner will develop a competitive advantage as they are able to reduce costs; in other words, good stakeholder management translates into good business (Jones, 1995). However, within a developing countries context, we suggest that stakeholders are not overtly concerned about their rights and responsibilities towards CSER. As a result, CSER practice lags behind that of developing countries. This study, therefore, makes use of stakeholder theory to explore the contributing barriers of CSER through stakeholders’ views in an emerging developing country context, Bangladesh.

Research context

The setting of this research is Bangladesh, a rapidly growing agrarian country with a market-based economy. According to the IMF (2011), it is the 43rd largest economy in the world. The business sector is characterised by the domination of a large public sector, which remains highly unproductive and inefficient as evidenced by the significant losses incurred by public sector units each year (Belal 2001). However, due to the adoption of a market-based economy in the late 1990s, the private sector, particularly the manufacturing and export-oriented clothing and ready-made garments industries, have taken the lead over public sector industry. Recent policy of the Bangladesh Government has focused on more foreign direct investment by offering a cheap workforce, low-cost energy and gas, a tax tariff and allowing 100% foreign equity with an unrestricted exit policy, flexible remittance of royalties, an established export processing zone, and repatriation of profits and income. Global economists have forecast that the Bangladesh economy has the capacity to overtake Western countries by 2050 (EPB, 2012). While the Bangladesh Government has enacted legislation and regulations related to labour and human rights, the overall working conditions, including occupational health and safety, are inadequate. For example, a recent factory collapse at Savar near Dhaka in Bangladesh caused the deaths of more than 1200 people (Burke 2013). Despite specific environmental laws for the use of effluent treatment plants for treating chemical waste, the majority of organisations do not use these plants to reduce operating costs (Belal et al. 2013). Industrial pollution is a common phenomenon in Bangladesh and most factories are situated on riverbanks (Belal and Owen 2007), with the potential risk of “ecological catastrophe” (Inam 1995).

As in many other developing countries, the culture in Bangladesh is mainly shaped by family values, powerful elite groups and corruption (Belal 2001). Corruption is an everyday burden in Bangladesh with about 66% of the population reporting that they have to pay bribes to access basic services (Transparency International 2012). Belal (2001) noted the main reasons for corruption are the lower levels of income earned by government officers and the existence of large foreign-assisted development contracts. The politicisation of business and society is also considered to be a major cause of corruption as politicians exercise their power to influence business and economic activities (Choudhury 2012). Moreover, most political leaders own large shareholdings in organisations with the implication that problems arise when they exercise their political power to control both public and private sectors despite laws that prohibit them from doing so. Hoque and Hopper (1997) have asserted that Bangladesh has a long history of political instability and social unrest connected to business organisations. Most political parties in Bangladesh have affiliated trade unions in the corporate sectors, and the relationship between trade unions and politicians results in the use of unfair means and unsustainable growth for the future (Hoque and Hopper 1994). Similarly, Moyen and West (2014) argue Bangladesh faces significant challenges of governance, human rights, and corruption despite progress in education, health, child mortality and some other socio-economic indicators. Furthermore, lack of environmental awareness and lack of coordination between different government departments is an obstacle to sustainable development.

In contrast to other developing countries, the voluntary CSER practices in Bangladesh started earlier due to the combined initiatives from government, pressure from powerful international buyers, NGOs, media and civil society more broadly (Moyeen and West 2014; Momin 2013). However, research on CSER practices generally emphasises the examination of the extent and volume of CSER disclosures using secondary annual report data. The results of these studies show that most
organisations practise CSER to legitimise their behaviour. It has been argued that the low level of CSER initiatives in Bangladesh are due to non-compliance with social and environmental rules and standards (Belal et al. 2013). This is also evident from the study of Naeem and Welford (2009) and Azim et al. (2009) who argue that CSER in Bangladesh is at a primitive stage. Islam and Deegan (2010) report a significant relationship between media news and negative environmental issues in the ready-made garments industries in Bangladesh, suggesting that there is a potential role for external stakeholders in CSER development (Belal and Momin 2009). Moreover, trade union leaders are frequently ignored by organisations when speaking out against negative CSER issues (Belal and Roberts 2010).

Research method

This study utilises a qualitative research approach (Creswell 1998; Denzin and Lincoln 2000). The prior literature highlights the value of qualitative study to explore the CSER phenomenon from different perspectives (Tsoi 2010; Kim et al. 2013), as most CSER studies are based on secondary annual reports data. Hence, this study adopts an in-depth qualitative study as suggested by Miles and Huberman (1994) and Guba and Lincoln (2005) to gain broader social knowledge of CSER and, more particularly the emerging contributing barriers for CSER in a developing country, Bangladesh. Evidence for this study was collected through 26 interviews representing various stakeholder groups. The basis of stakeholder selection has been informed by the prior literature (See for example, Freeman 1984; Maessen et al. 2007; Belal and Roberts 2010), and the participants were selected because of their significance to organisations’ CSER practices. Previous studies have established that shareholders/investors, regulators, employees, customers NGOs, the media and trade unions are the key stakeholders who can influence organisations’ CSER activities (Freeman 1984; Clarkson 1995a; Tilt 1994; Tilt 2007; Forbes and McIntosh 2011) The appropriate number of qualitative interviews differs among researchers with Eisenhardt (1989) suggesting the ideal range is between four and eight, however, the majority of studies suggest the number of interviews should be conducted until saturation (Mason 2010; O’Reilly and Parker 2013), that is, the point where further interview does not produce any new themes. The background of the interviewees is presented in Table 1.

A formal letter with a signed envelope was sent to various stakeholder groups requesting face to face semi-structured interviews in September 2010. The initial response rate was very low. Therefore, further communication was conducted by follow-up emails requesting interviewees’ time to participate in a face to face interview. The interviewees were chosen on the basis that they were considered to be the most knowledgeable person in their respective fields. After securing agreement from participants, one of the researchers visited the research field in October 2010 and conducted 16 interviews at interviewees’ respective Bangladesh offices. After analysing initial interview data, we identified a further need for interview data. As a result, we conducted 10 additional interviews in 2013 to reach the saturation level. The semi-structured interviews were face to face and formal interview guidelines were followed to make sure interviewees were clear about the research purpose. All interviews except one were conducted in English. The interviewees were assured confidentiality of data and their right to withdraw from the interview at any time without consequence. The interview participants were allowed to freely discuss and present their views on CSER developments in Bangladesh. The interviews were electronically tape recorded and written consent was obtained from each participant. The duration of interviews was on average between 45 minutes to one hour. In some cases, informal conversations continued after the formal tape recorded interview ended.

The interviews were transcribed within 24 hours and the text data were analysed using content analysis. Content analysis is widely adopted in the developed country context and is useful in this context where research is still evolving. Content analysis enables identification of relationships among relevant themes (Hsieh and Shannon 2005; Unerman 2000); for this study Miles and Huberman’s (1984) guided open, central and axial coding systems were used to produce categories that created the core themes. The texts were thoroughly categorised into various themes that emerged
from the data by using the specialised computer software Nvivo9. Initially, by using Nvivo9, ‘free nodes’ were developed and each ‘free node’ was reviewed and accounted for. Consequently ‘tree nodes’ developed from the free nodes, where each tree node became a prospective sub-theme with similar themes. The interviewer was mindful of the politics and ethics of field work, and agreed with Punch (1994) that the sensitive nature of social and environmental issues, the researcher’s competence, academic background, status, personal attributes, in addition to sympathy of gate keepers, and the organisational expectation in terms of resources consumed, all played a role in access negotiation (Rowe et al. 2013). For the purpose of reliability and rigour, interview transcripts were emailed to each interviewee to minimise potential errors and make sure their views as interpreted by the researchers was accurate. Moreover, two authors cross-checked the interview transcription to ensure validity and reliability of data.

Findings

Reflecting on the insights from prior CSER literature and stakeholder theory, together with stakeholders’ interview data, the analysis and discussion is framed around the following key themes contributing barriers to CSER as perceived by stakeholders—corruption and politics, monitoring and coordination, government initiatives and regulations and, addresses sustainable education and awareness. The last part of the finding presents current initiatives undertaken by various stakeholders.

Corruption and politics

Most of the interviewees (69% of respondents) perceived that the CSER practices were impacted by prevalent corruption and political practices in Bangladesh. Unsurprisingly, interviewees from the social pressure group (PG1,2,3) and NGO (NGO1,2,3) stakeholder groups unanimously agreed the involvement of political leaders and government officials in corruption restricted the accountability of the corporate sector. For example, PG3 claimed “it’s not possible to implement environmental and social laws in non-compliant organisations as most government officials are corrupted and influenced by political pressure”. This suggests that whilst the issue of corruption is significant in the CSER agenda (Luo 2006), reducing social and environmental compliance through corruption and bribery of significant actors is instigated by those monitoring CSR practices. This is affirmed by PG2’s critique of government officials for their “non-implementation of effluent treatment plants, by the companies that produce a large amount of industrial waste”. This supports Rodriguez et al.’s (2006) observations of a clear connection between corruption, politics, and development of CSER practices, particularly organisations operating in developing countries. The findings show that organisations use political power and bribes to avoid the consequences of non-compliance with local laws and regulations related to environmental issues similar to Baughn et al. (2007), who state that despite government and other stakeholders’ initiatives, corruption plays a vital role in CSER.

The regulators (such as SEC, DSE and Bangladesh Bank) were deeply concerned about political influence on social and environmental compliance. One of the representatives from a regulatory authority argued that political leaders are “entering their nose in each and every aspect of the CSER related decision-making process” (RA2) to avoid scrutiny in relation to social and environmental impacts. This view supports earlier research suggesting in this context that regulators are not able to make independent decisions as they are also highly politicised (Bertelsman Foundation, 2012). In our interviews with GD1 they too blatantly stated: as government officials we often rely on bribes and political patronage for promotions that is just what we do here”. Report published by the Transparency International Bangladesh (TIB, 2016) has provided a detailed analysis of the political nature of government department’s decision making process in terms of loan disbursement, procurement, and enforcing laws and regulations (included social and environmental laws) and the overall governance process. The TIB report further indicated that corruption is endemic and its roots lie deep in bureaucratic, business and political institutions. It is also widely accepted that government officials (such as, CEO of DSE, chairman of SEC, Governor of Bangladesh bank, and or all top government officials) receive some sort of political pressure for their posting, promotion and
extension of job tenure. This has been further supported by Aminuzzaman (2010) who argues that in most of the cases environmental polluters are politically powerful and there is a profane nexus among a section of public bureaucracy, leading political elites and the polluters. Nwabuzor (2005) argues the misuse of power for self-interests result in additional costs incurred by organisations through ‘payments under the table’, which could alternatively be used for social and environmental responsibility purposes. One stakeholder who represents the consumer association of Bangladesh commented that “it is a common practice in the corporate organisation to give bribes to government officer to avoid prosecution” (PG1).

A number of interviewees from the NGO and Trade Union stakeholder group considered the negative exercise of administrative power and “dishonesty was common among government officials” (TU2). Another stakeholder viewed that, “the most disturbing aspect of corruption is the alliance between the government official and political leaders... these groups are responsible for non-compliance, there is no political will to implement and monitor CSER practices” (NGO3). Given the seriousness of corporate accountability, interviewees (NGO and Trade union stakeholders) demand limited involvement of politicians, particularly members of parliament, in organisations. Most interviewees from NGOs were found to be concerned with corruption that acts as a barrier to socially and environmentally friendly organisational practices as stated by one of the interviewees: “some of the officers from environmental department are less interested to monitor non-compliance and take necessary action to the non-compliant companies” (NGO3). This is consistent with the findings of Khojastehpour (2015) who notes that corruption has an impact on CSER and the complexities associated with corruption need to be addressed to achieve sustainable business practices. The work of Schepers (2006) also supported the findings who argue that the level of corruption has impact on least developed countries (LDCs) government’s strategies toward CSER.

Monitoring and coordination

Over half of the interviewees (57%) recognised that administrative and financial systems play an important role in both implementing and monitoring CSER practices, with interviewees stating that “the decision-making process of the public sector was continually caught up in a tangle of red tape” (GD1). In this case, interviewees (GD1, 2) alleged if an organisation carried out activities harmful to society, the relevant authority either did not carry out a proper investigation or avoided responsibility by shifting the blame onto other agencies. For instance, the DOE is responsible for environmental law and compliance; however, they blame regulatory authorities, such as the Securities and Exchange Commission (SEC) and Dhaka Stock Exchange (DSE), Bangladesh, when it comes to social and environmental responsibility issues by listed companies. The representative from the DOE noted that “all listed companies are under the direct control of SEC, therefore, they need to make sure about environmental governance and disclosure matters” (GD 2). This statement indicates a lack of coordination among the different government agencies and regulatory authorities, not surprising given social and environmental responsibility is predominantly voluntary in Bangladesh. This non-coordination behaviour resonates well with Momtaz (2002) arguments that there is no coordination among different agencies involved for organisational environmental issues.

Interviewees (NGO2, 3 and PG2, 3) recognised the potential role of NGOs, media and civil society more broadly to influence CSER development; however, the lack of coordination amongst them remains an impediment. As a result, interviewees demand greater coordination arguing that “due to the lack of coordination and a formal code of conduct, organisations’ CSER practices were based on their preferences and their benefits” (PG2). However, NGO2 mentioned: “it is not all bad news...there are a lot of NGOs out there engaging in positive work to make a difference and are trying to embrace CSER in Bangladesh”. This sentiment supports the growing number of NGOs working to improve condition for workers and drawing attention to the need for improved environmental performance by companies (Islam and Deegan, 2008). From a stakeholder perspective, CSER practices need to be understood by unzipping the preferences of various stakeholder expectations (Freeman 1984). Most interviewees agreed that greater corporate accountability and CSER development requires an integrated approach: “Government and regulatory authorities need to
provide a written guideline about what and how companies should approach towards society and environment (ER2). This is consistent with the findings of Pohl (2006), who noted that despite growing practice and understanding, CSER development is still suffering from a lack of coordination among various stakeholders.

Whilst most interviewees highlighted the need for coordination, two interviewees (GD1 and GD2) explored the effects of non-coordination. For example, many manufacturing firms disposed of their chemicals and waste directly into rivers without using ETPs and the tannery industry is one of the major sectors responsible for this social and environmental disaster where residents living nearby are at risk of health problems and skin diseases. Interviewee PM2 indicated that “despite government initiatives over the last 20 years to shift tanneries away from residential areas these efforts have failed due to a lack of coordination between the different departments of government and regulatory authorities”. A typical comment was “Coordinated efforts are needed to face today’s problem for CSER practices. Otherwise, a qualitative change cannot be brought about” (GD1).

The perceptions of key NGO and representatives from environmental departments supports prior literature findings noting that lack of coordination among different government and regulatory authorities leads to inefficient implementation of laws, which may have negative implications and further limit organisations’ CSER initiatives (Acutt and Medina-Ross, 2004). Therefore joint coordination between different stakeholders can potentially reduce social and environmental costs and enhances organisations’ socially and environmentally responsible operations (Hamann and Acutt 2003; Naeem and Welford 2009).

Government initiatives and regulations

It was also considered by many stakeholders that a lack of coordination in monitoring CSER practices influences new initiatives. New initiatives can be developed on the basis of feedback from relevant users of CSER. The majority of interviewees believed the government could play a more significant role in establishing CSER policy and strategy by supporting new initiatives and monitoring existing initiatives more closely. Given Bangladesh is a developing country where political influence dominates organisations’ practices, there is an ever present risk that business will find gaps in rules and regulations. Interviewees alleged that Bangladesh’s many social and environmental problems such as poverty, corruption, human development, unemployment, and health and safety issues could be addressed better if the government undertakes initiatives engaging organisations in social and environmental development. One of the interviewees from a government department recommended that “government can ask corporations to increase their involvement in social and community development” and he also perceived the potential for enhancing “government’s role for CSER development to assist with poverty alleviation” (GD2). The interviewees further agreed that it was not possible for the government alone to eliminate poverty, sanitation problems, and the energy crisis common to Bangladesh and other developing countries. Another interviewee responded that “I often see the authorities are slow in responding to CSER issues even though it is quite clear that certain practices are not delivering any good result and the evidence show that. However, authorities ignore these and hang on to existing and outdated procedures and systems” (CI1).

By the government encouraging the corporate sector to engage in these issues, the poverty level could potentially be decreased to meet the United Nations Millennium Development Goals (MDGs). The government’s role can include introducing laws, developing a CSER framework, and providing monetary benefits and recognition and is likely to have a positive impact on organisations’ CSER practice (Porter and Kramer 2006; González and Martinez 2004). In a developing countries context, Rowe and Guthrie (2010) and Naeem and Welford (2009) suggest governments can contribute to fostering companies’ CSER practice through their own policy initiatives. The interviewees held strong opinions on government initiatives for public private partnerships to develop a socially and environmentally-friendly business culture. However, a number of interviewees alleged that the government sometimes inadvertently encouraged offenders to damage the environment. As one interviewee noted “the forest department of the government has a significant role in the cutting...
down of trees that violates human rights because the habitat of tribal people is being affected “(TU2). Although human rights issues are an important concern for internal organisations like the International Labour Organisation (ILO), evidence of corporate human rights practices is still vague (Islam and McPhail 2011). Some interviewees stated that government incentives, such as providing tax incentives for CSER expenditure, would encourage organisations in CSER practice.

A number of stakeholders (PM2, TU1, and TU2) argued that new initiatives along with coordination experiences can lead to the development of appropriate social and environmental laws. Such laws need to be based on due process and consultation with respective stakeholders. It is commonly observed that developing countries like Bangladesh have laws and regulations related to corporate social and environmental compliance but there is a lack of implementation. The interviewees perceived the socio-economic context in developing countries, such as weak legislative systems and an inactive voice for civil society, has led to ineffective enforcement of laws. The interviewees, especially those from trade union stakeholder groups, claim they “are still fighting for their basic human rights and safer working conditions and the environment” (TU2). Regardless of existing industrial and labour laws, the majority of interviewees declared organisations “do not follow the basic codes of these laws” (TU1).

Interviewees from different stakeholder groups observed that organisations avoid ensuring social and environmental compliance and as a result, interviewees advocated for implementation of strong regulation and an emphasis on mandatory CSER. For instance, one interviewee stated that “I want to see the government implementing laws for CSER. I want to see 100% companies working for CSER” (ER2). A common complaint amongst interviewees is that CSER is only witnessed in the event of natural disasters (such as, during the time of floods, cyclone). They further asserted that instead of ad-hoc CSER, it should be compulsory. For example, one interviewee stated that “spontaneous activities do not take place” (CI2). It has been further revealed by the interviewees that laws in Bangladesh affect mostly weaker individuals or weak organisations. For example, the majority of corporate owners are Ministers, Members of Parliament and political party leaders, whose powerful positions mean that opposition to their failure to implement CSER is difficult. This supports the notion that the social audit could be one of the strategies to evaluate organisations’ social and environmental compliance (Detienne and Lewis, (2005) and that greater amount of regulations and strict implementation of such regulations is effective for CSER improvement (Adams and Kuasirikun, (2000).

Sustainability issues: education and awareness

The interview data revealed a lack of education and awareness of sustainability issues among stakeholder groups. Interviewees from electronic media and print media particularly considered stakeholders’ understanding of CSER to be limited to corporate social/community involvement. They argued senior managers or boards of directors of organisations do not always appear to grasp the concept of CSER and that the concept of social and environmental responsibility is not clearly defined or understood by organisations or stakeholder groups. The interviewees argued that ad-hoc activities in the form of donations cannot be construed as CSER. They (EM3 and PM2) suggested instead, that a more genuine approach to CSER would be the “provision of sustainability education and training programs for organisations and stakeholders”. For instance, one interviewee stated that “The corporations in our country have not started thinking along those lines of CSER yet; they only think about short-term profit which prevents them from carrying out social responsibility. They must realise that CSER activities will not just help society but will also help them in the long run” (EM2). Moreover, the interviewees (PM1, 2 and EM1 and NGO2) were largely concerned about global climate change and urged organisations “to prepare to face the challenges of climate change through their social and environmental behaviour”. This finding is supported by previous studies, such as Naeem and Welford (2009) and Moyeen and West (2014), who similarly urge more awareness of CSER through formal and informal training. Ramasamy and Woan (2004) note that a high level of CSER awareness increases organisational CSER practices and may overcome the ambiguity of the
concept for stakeholders in both Bangladesh and developing countries more widely (Belal and Cooper 2011).

Table 2 shows the relative importance of the themes identified in the interviews. Of the major factors influencing CSER practices outlined in the previous subsections, 84% of interviewees identified education and awareness of sustainability issues as an impediment to CSER practice. This was closely followed by government initiatives (76%), then corruption and political interference.

**Inset Table 2 Here**

Most stakeholders considered that the state needs to play a bigger role in a development country like Bangladesh in terms of education and awareness. Corruption and other interference can be avoided if proper monitoring systems operate.

**Current initiatives by various stakeholders**

It was evident from the interviews that there is a significant role of NGOs in embracing CSER in Bangladesh. They argued that NGOs can work as a catalyst for change corporate social and environmental behaviour that could build up awareness to make real change in the society. A typical comment from an interviewee states: “NGOs work at a grassroots level: they can go door-to-door and to slums to spread awareness. I think there is a growing works from NGOs which is changing corporate environmental behaviour (RA2).” The majority of the interviewees, including media journalists, believed that NGOs can play influential role to meet the stakeholders’ expectations through creating awareness inside companies’ policies. Bangladesh is one of the most vulnerable countries as a result of global climate change (Belal et al., 2013). Given this climate change-related vulnerability, a crucial question is whether the government alone can handle this environmental challenge?

However, majority of interviewees from NGOs expressed concerns to their own drawbacks in promoting CSER as they depend on foreign aid and their activities are guided by donors. A manager of a NGO commented “We are not doing typical development work. We are concerned about big donations from foreign countries and we are concerned about salaries. But we also work for social development. So there is a big gap amongst us (Interviewee NGO1). Other stakeholders, such as, the trade unions are found to be critical about NGOs abilities to enhance CSER in Bangladesh. Nevertheless, one interview from media (social and environmental media journalist) praised NGOs’ work and commented: “People who do not know much about NGOs often spread the wrong word about NGOs. This is not right; when you are not doing anything, you cannot criticise or speak ill of the NGOs who are doing at least something for society and environment. NGOs are doing quite a lot for developing social networks. People’s conscience is being stirred up by the NGOs” (EM2).

The interviewees suggest additional media role to explore the untouched stories and hidden phenomena of society and environment. For example, a number of interviewees were critical about media as they felt that media could do better compared with their present role. However, media is still helping other stakeholders such as pressure groups and NGOs to create awareness in society towards CSER. One interviewee from a leading environmental pressure group expressed the view: “We are quite happy with the media but they should do some more. Media gives less space and time on environmental issues and less information as well” (PG1). The same interviewee (Interviewee PG1) further complained that some journalists are involved with “yellow journalism” (journalism that presents little or no legitimate well-researched news and instead uses eye-catching headlines to sell more newspapers). The linkages between media journalists and encroachers of land and rivers have resulted in the slower movement of CSER practices in Bangladesh. Some interviewees are doubtful about the effectiveness of media coverage and the media’s true attitude towards CSER.

Similar to NGOs and media, civil society, such as, environmental groups, consumer groups or other pressure groups have a crucial role to play. Moreover, the civil society can influence government and regulatory authority’s decisions. Interviewees from NGOs and regulatory authority provided positive comments on civil society’s current initiatives. The interviewees highlighted the
importance of a close cooperation between the stakeholders removing the CSER barriers in Bangladesh. It is appeared that the trade union leaders and customers are less concerned about their responsibilities towards corporate social and environmental obligations.

**Discussion, implications and conclusion**

In this study, we utilise stakeholder theory (in particular, the normative branch of stakeholder theory) to explore stakeholders’ views on barriers to CSER practices. We have focused our study in a developing country context to gain an understanding of the social and environmental contextual factors that restrict CSER development. The findings of this study illustrate the perceptions of the stakeholder groups on what are the contributing barriers to CSER practice and is consistent with previous studies that indicate CSER practice in organisations is hindered by corruption and politics, lack of coordination, lack of government initiatives, including regulatory guidelines, and most importantly from a lack of education and awareness of sustainability issues (Islam and Dellaportas 2011; Teoh and Thong 1984; Jamali 2008; Lodhia 2003; Kuasirikun 2005).

The stakeholder groups in this study were concerned with corruption and the perceived failure of political leaders to comply with social and environmental regulations and standards. This is not unique in the context of emerging developing countries such as Bangladesh. Many organisations voluntarily adopt anti-corruption policies according to independent sustainability guidelines provided by the United Nations Global Compact but corruption persists and is widely perceived as a major cause for corporate failure. However, few studies have identified corruption’s connection with CSER practices, in particular how corruption contributes to non-compliance with social and environmental responsibilities. In this regard, the findings of this study are consistent with prior studies by Valmohammadi (2011) and Doh et al. (2003). The findings of this study show that there is a lack of serious effort by regulators to implement and monitor CSER practices. Even in some case where there are specific guidelines on sustainability they are not followed because companies with political connections can avoid proper scrutiny of CSER practices. In our study, interviewees perceived the level of CSER practice to be low because company owners who are also politically powerful are apathetic about social and environmental compliance (Luo 2006; Welford et al. 2008).

Interviewees also considered coordination among different government departments, organisations and stakeholder groups is inadequate and ineffective. For instance, the Environmental Ministry is responsible for the implementation of environmental laws in Bangladesh; however, they are not adequately supported by other legislative authorities, such as the SEC, DSE or law enforcement agencies. The interviewees further suggest proper coordination between NGOs, media and civil society more broadly is vital for CSER practice. Regulators take responsibility only for their specific task and tend to shift the blame to other agencies for failures in compliance. Environmental and labour laws require organisations to comply with regulations in relation to environmental safety, working conditions and child labour but failure to coordinate and communicate among different stakeholder groups is a barrier to socially and environmentally responsible business practice.

The findings of the study show that NGOs, media, and civil society play an important role (Arenas et al. 2009) in creating awareness among organisations as well as with other stakeholders in society. The findings of this research did not emphasise the functional accountability of NGOs; rather, they have focused on NGOs’ social and environmental accountability role to the wider stakeholder groups. The implications of the findings also suggest that current role of media is growing towards CSER in acting as a channel to communicate with corporate bodies has been demonstrated in the literature (Carroll and McCombs 2003). McCombs and Shaw (1972) have argued that the media builds public awareness on particular issues. It is appeared that the extent of growing media attention on CSER issues and their partnership with NGOs, civil society and other stakeholders can reduce the combating barriers of CSER in Bangladesh. For example, the pressure of the media might have the capability to improve working conditions, employees’ health and safety, eliminate child labour and ensure sustainable business practices in developing countries such as Bangladesh. Islam and Deegan (2010) argued that NGOs use media to influence the companies to change their social and
environmental responsibility behaviour. The findings emphasise that civil society as a pressure group can raise awareness of any issues to the front line of the media and the general public.

In addition, the findings of this research indicate the government can play an influential role in organisations’ social and environmental compliance, which will ultimately enhance CSER practices. However, there is no evidence to date that the Bangladesh Government has taken any initiative through the SEC or DSE (with the exception of Bangladesh Bank CSER guidelines used only by banking companies) to ensure minimum social and environmental compliance by organisations. Therefore, government, as well as other stakeholders, have a role to play in contributing to CSER practice (Fombrun 2005; Moon 2004). Moreover, we argue, regulations are not effective if implementation is not possible and contributing to the failure to comply with regulations in Bangladesh is a misunderstanding on the part of organisations as to what constitutes CSER practice; many organisations rely on the provision of cash/monetary donations to comply with regulation, rather than taking a broader view of CSER, as suggested by independent standard setters, such as the GRI or United Nations Global Compact.

The stakeholder groups in this study recommended education about sustainability for different groups of stakeholders. We argue that increasing challenges in relation to sustainability should encourage organisations to rethink socially and environmentally responsible activities and respond by initiating awareness programs to promote CSER to stakeholder groups. Prior studies also urge more awareness about social and environmental corporate behaviours where all parties are equally responsible (Rowe 2006; Matten and Moon 2004; Schaltegger and Burritt 2005; Schaltegger and Wagner 2006).

While prior studies of CSER focus on managerial motivations, this study is one of few to explore the contributing barriers to CSER from a stakeholder perspective. In addition, this study focuses on a developing country context, that of Bangladesh. Our findings suggest that organisations in Bangladesh, despite increasing awareness of their role in the global economy, are not considering the rights of stakeholders in relation to CSER. The interviewees perceived a range of obstacles to CSER practice in Bangladesh, which has implications for managers in developing CSER strategy. Like many other developing countries where CSER is an emerging concept, organisations in Bangladesh have only just commenced their journey. Managers can identify barriers and take action accordingly to enhance CSER and meet stakeholder concerns and this may require further stakeholder engagement with all levels of stakeholders to increase coordination of CSER initiatives and awareness. For example, partnership with NGOs can enhance corporate image.

The central argument of this study is that there is a range of issues that directly and indirectly restrict CSER practices. More specifically, the study identifies barriers to CSER, such as corruption and politics, lack of monitoring, government initiatives and regulations, and establishes stakeholders’ views about CSER practices in Bangladesh. The study also argues that various stakeholders’ initiatives and responsible roles (e.g., collective work of NGOs, media, civil society, regulators etc.) can have positive influence to CSER development.

This study has some limitations. Generalisation of findings is always problematic as perceptions of stakeholder groups vary between countries. This qualitative study forms a basis for future research on CSER practice and can be validated through further empirical testing in different developing country contexts. Future research exploring barriers to CSER from a wider and more diverse stakeholder perspective may underpin further research into CSER in both developed and developing countries. Future studies may also consider the role of different stakeholders group to improve CSER practices in Bangladesh.
References


Rowe, A.L. (2006), "Greening corporate dragon's environmental management and reporting in Shanghai", Macquarie Graduate School of Management, Macquarie University, Sydney.


Table 1: Background of interviewees

<table>
<thead>
<tr>
<th>Interviewee ID</th>
<th>Interviewee status</th>
<th>Nature of organisations</th>
<th>Number of Interviews</th>
</tr>
</thead>
<tbody>
<tr>
<td>GD1</td>
<td>Director general, environment</td>
<td>Department of Environment under Ministry of Environment and Forests, Bangladesh</td>
<td>2</td>
</tr>
<tr>
<td>GD2</td>
<td>Head of Climate Change and Evaluation (Joint Secretary)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RA1</td>
<td>Director, Governance and Reporting</td>
<td>Regulatory Authority, SEC</td>
<td></td>
</tr>
<tr>
<td>RA2</td>
<td>Chief Executive Officer</td>
<td>Regulatory Authority, DSE</td>
<td>3</td>
</tr>
<tr>
<td>RA3</td>
<td>Deputy Governor</td>
<td>Regulatory authority, Bangladesh Bank</td>
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</tr>
<tr>
<td>EM1</td>
<td>Chief Environmental and Social Reporter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EM2</td>
<td>Chief Environmental and Social Reporter</td>
<td>Electronic media</td>
<td>3</td>
</tr>
<tr>
<td>EM3</td>
<td>Chief Environmental and Social Reporter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PM1</td>
<td>Senior Journalist, Corporate Social and Environmental Issues</td>
<td>Print Media</td>
<td>3</td>
</tr>
<tr>
<td>PM2</td>
<td>Head of Reporting on Social Issues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PM3</td>
<td>Senior Journalist, Corporate Social and Environmental Issues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NGO1</td>
<td>Managing director</td>
<td>Non-government organisations (working for environmental safety, health, sanitation and poverty alleviation issues)</td>
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</tr>
<tr>
<td>NGO2</td>
<td>Social program manager</td>
<td></td>
<td></td>
</tr>
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<td>NGO3</td>
<td>Community program manager</td>
<td></td>
<td></td>
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<td>PG1</td>
<td>President</td>
<td>Pressure groups involve environmental activists and social and community rights group</td>
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</tr>
<tr>
<td>PG2</td>
<td>Chief secretary</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PG3</td>
<td>Director, operations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TU1</td>
<td>President, Bangladesh textile workers union</td>
<td>Trade union leaders</td>
<td>2</td>
</tr>
<tr>
<td>TU2</td>
<td>General secretary, Bangladesh Industrial workers welfare association</td>
<td></td>
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</tr>
<tr>
<td>ER1</td>
<td>Employees working in different sectors have more than 20 years’ experience</td>
<td>Employees drawn from banking &amp; finance, textile &amp; clothing, Pharmaceutical and Chemicals, and manufacturing sectors</td>
<td>4</td>
</tr>
<tr>
<td>ER2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ER3</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>ER4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CI1</td>
<td>Member of Bangladesh capital market investor association</td>
<td>Shareholder/investor was selected upon experience in share trading/investment in share market more than 10 years</td>
<td></td>
</tr>
<tr>
<td>CI2</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>CI3</td>
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Table 2: Themes extracted from qualitative interview analysis

<table>
<thead>
<tr>
<th>Antecedents of contributing barriers of CSER</th>
<th>% of respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corruption and politics</td>
<td>69</td>
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<tr>
<td>Proper coordination</td>
<td>57</td>
</tr>
<tr>
<td>Government initiatives</td>
<td>76</td>
</tr>
<tr>
<td>Implementation of laws</td>
<td>61</td>
</tr>
<tr>
<td>Sustainable education &amp; awareness</td>
<td>84</td>
</tr>
</tbody>
</table>

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