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## **Motivation of Corporate Managers for Social Responsibility-related Governance**

**Disclosure: Evidence from Bangladesh.**

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### **ABSTRACT**

This paper aims to describe and explain the disclosure practices of social and environment-related governance information of organisations operating within a developing country. Insights into corporate motivations were explored through conducting in-depth personal interviews with senior corporate executives of the textile and garments companies of Bangladesh. The results indicate that corporate managers of local supply companies provide CSR-related governance information primarily to conform with the global community's expectations and to satisfy the powerful stakeholders' demands for governance information. However, this paper concludes that the governance information disclosures by local supply companies are more about maintaining support from multinational buying companies than aiming at securing legitimacy. The paper also finds that powerful stakeholders, such as multinational buying companies, receive most of their required governance information through special purpose reports such as social audit reports rather than corporate annual reports. This paper is the first known paper to investigate managerial motivation for CSR-related governance information disclosure practices within the social and environmental accounting context.

**Keywords:** corporate social responsibility (CSR), textile and garments, governance, disclosures, stakeholders, Bangladesh.