The Politics and Struggle of Accountability: A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

by

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Abstract

Accountability mechanisms such as multi-stakeholder accountability initiatives are commonly considered important to improve workers' rights in developing countries where such rights are allegedly weak and corporate accountability practices often ignore workers' interests. Several accountability mechanisms have been proposed and developed, but critical accounting and development literature shows accountability remains "elusive" (Belal et al., 2015, p. 55). The focus of this multi-disciplinary study is on codes of conduct (COCs) as an accountability initiative. Existing research points to problems associated with the design and operation of COCs in both developed and developing country contexts. However, these are often treated in a technical and apolitical way with little attention paid to the socio-political contexts in which accountability initiatives are embedded. This study focuses on Bangladesh's ready-made garment (RMG) industry as a case study. The study critically evaluates the multi-stakeholder accountability initiatives and analyses the views, perspectives, ideologies, contestations and adversarial relations of the key stakeholders regarding the accountability initiatives. To achieve this, the study draws upon Brown's (2009) dialogic accounting and other scholarly works (i.e., Fougère and Solitander, 2020; Goetz and Jenkins, 2005 and Newell, 2006) based on agonistic democracy theory. This research applies qualitative data collection methods, including interviews with a diverse range of actors and documentary sources. This study extends the recent research that emphasises the possibilities of dialogic accounting to facilitate critiques of neoliberalism and to support democratic development in accounting and accountability practice . In particular, this study extends the previous work by applying dialogic accounting in analysing the accountability initiatives (e.g., Accord and Alliance) within the context of a developing country. By identifying the discourses between powerholders (e.g., multinational brands and retailers, local factory owners) and marginalised groups (e.g., workers) in accountability practices, this study helps to surface the political contestation and provides a basis for advancing understanding of the most effective ways to ensure accountability to and for the marginalised workers. Drawing on the works of dialogic accounting scholars, this study provides an alternative perspective to reimagine accounting and accountability practices.

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List of Acronyms

BGMEA	Bangladesh Garment Manufacturing and Exporting Association
BKMEA	Bangladesh Knitwear Manufacturers and Exporters Association
BNBC	Bangladesh National Building Codes
CDP	Centre for Policy Dialogue
COCs	Codes of Conduct
CSR	Corporate Social Responsibility
GSP	Generalised System of Preferences
HEC	Human Ethics Committee
ICCR	Interfaith Center on Corporate Responsibility
ILO	International Labor Organization
ILRF	International Labour Rights Forum
IMF	International Monetary Fund
ITUC	International Trade Union Confederation
MFA	Multi Fibre Agreement
MOU	Memorandum of Understanding
NFPA	National Fire Protection Association
NYU	New York University
RCC	Remediation Coordination Cell
RMG	Ready-made Garment
RSC	RMG Sustainability Council
SEA	Social and Environmental Accounting
UK	United Kingdom
UN	United Nations
US	United States
WTO	World Trade Organisation

CHAPTER ONE

Introduction

This multi-disciplinary study investigates the politics of, and struggles for, accountability regarding vulnerable workers in Bangladesh. It critically examines the implementation of Codes of Conduct (COCs) as an accountability mechanism in Bangladesh's ready-made garments (RMG) industry and the controversies surrounding their design and operation. The overarching aim is to advance understanding of effective ways of ensuring accountability to and for vulnerable workers.

Increasing demands for accountability and transparency in struggles over workers' rights have brought a proliferation of accountability mechanisms such as COCs (Fox, 2015) in developing countries but both practitioners and policymakers face difficulties in identifying "what works best". One group of scholars (e.g., Chakrabarty and Grote, 2009; Nadvi and Wältring, 2004) see COCs as an alternative solution to the state's poor regulation and law enforcement. They claim COCs have improved "outcome standards" such as the implementation of minimum wages, workplace safety, and reduction in overtime work. In contrast, another group (e.g., Barrientos and Smith, 2007; Bartley, 2005; Conroy, 2007; Egels-Zandén and Merk, 2014; Esbenshade, 2004; Locke et al., 2007; Locke et al., 2013; Seidman, 2008) criticise COCs as an initiative by multinational brands and retailers primarily aimed at safeguarding their reputation and goodwill. They claim COCs have little impact on "process rights" such as freedom of association, and rights to collective bargaining that could strengthen labour's position. Research findings from these studies are inconsistent. Most studies – in particular, the first group – have paid limited attention to the power dynamics and politics surrounding the implementation of accountability mechanisms, including the diverse views of the actors involved which are regularly reported in the media.

The literature review reveals the process of developing accountability mechanisms and practices to hold powerful business actors to account (particularly factory managements, multinational brands and retailers) is not well understood, including Bangladesh's RMG industry, where workers' rights are often weak and corporate accountability practices are

often said to ignore the interests of workers. This study focuses on the politics and struggle of accountability by exploring controversies surrounding the design and operation of COCs in the Bangladeshi RMG industry. It critically evaluates their effectiveness as accountability mechanisms and helps identify effective ways of ensuring accountability to and for vulnerable workers.

In response to the inadequacies of traditional forms of accountability (e.g., political and bureaucratic mechanisms such as elections or upwards accountability to shareholders or other funders), an array of accountability mechanisms has emerged with little understanding of "what works best" and for whom (Fox, 2015, p. 346; Gaventa and McGee, 2013). Generally, accountability can be characterised as:

> a relationship where *A* is accountable to *B* if *A* is obliged to explain and justify his actions to *B*, or if *A* may suffer sanctions if his conduct, or explanation for it, is found wanting by *B*. Accountability is thus a *relationship of power*. But it denotes a specific variety of power: the capacity to demand someone engage in *reason-giving* to justify her behaviour, and/or the capacity to impose a penalty for poor performance. Crucially, this process is as much about public debate and discussion as it is the sheer imposition of will (Goetz and Jenkins, 2005, p.8, emphasis original).

However, people have diverse perspectives when operationalising accountability. For example, the views of business actors, policymakers, civil society groups and vulnerable workers may differ over the role of labour unions in demanding or helping to secure the accountability of Governments and multinational business actors. To understand the practice of accountability and to critically evaluate specific accountability initiatives, there is a need to identify *who* is seeking accountability, *from whom* (or what) accountability is being sought; *where* (in which venues and geographical areas), *how* (through what methods) powerful actors are being held to account, and *for what* (which actions, and against which or whose standards) accountability is being sought (ibid., pp. 3-4).

1.1 The Context: The Rana Plaza Collapse and Unaccountability

The Rana Plaza collapse portrays the stark reality of Bangladesh's RMG which claimed to be practising "corporate responsibility", despite the exploitation of vulnerable workers (Clean Clothes Campaign, 2018a). Since its inception in the early 1980s, the industry has a reputation of exploiting workers in its pursuit of a fast fashion model based on low cost and high production pressures. The industry has built its reputation around catering to the needs of multinational buyers for providing "cheap-at-any-cost production" (ibid.). The Rana Plaza incident is a collective failure of the stakeholders of Bangladesh's RMG. However, these stakeholders argue over responsibility for the deaths of the workers. The factory owners, government, multinational buyers for retailers or brands in the West want to evade their responsibility and instead, point the finger at each other for the disaster (Open Democracy, 2013). Sections 1.1.1 and 1.1.2 discuss the incident of the Rana Plaza in detail and underline the issue of lack of accountability in the RMG industry of Bangladesh.

1.1.1 What happened?

2013 marked the biggest labour tragedy in the history of Bangladesh. More than 1,100 garment workers died and over 2,500 workers injured when a building (known as Rana Plaza) collapsed in Savar, a suburban area of the capital city Dhaka. The deceased workers were responsible for making clothes for Western high street retailers, namely Primark and Walmart. The collapse of the Rana Plaza is inarguably the worst industrial accident in Bangladesh's RMG industry. Among the 2,500 injured, many crippled for life and severely traumatised. Many survivors were amputated on-site and trapped under the debris for days.

Various news report indicated that the Rana Plaza building collapse was inevitable (*The Guardian*, 2015; The *New York Times*, 2013; *The Wall Street Journal*, 2013; *The Washington Post*, 2013). The Rana Plaza was built using substandard construction materials and blatantly ignored the building codes. Moreover, it was constructed on a piece of land which was originally a pond, later, earth-filled to erect the Rana Plaza. The owner of the Rana Plaza initially got permission to construct a five-storied building, however, the owner illegally constructed three additional floors (*The Daily Star*, 2016). These illegally extended floors were rented to RMG factories that employed several thousand workers. The RMG factories placed four large power generators on the upper floors of the building (BBC, 2013). These generators

started up immediately after power cut or disruption. The poorly constructed building would shake whenever power generators were started (ibid.). However, the building owner and RMG factory owners ignored the risk of safety of thousands of workers and continued operating.

Huge cracks were discovered in the building structure the day before the collapse. The banks and shops on the lower floors were immediately closed, however, the factory owners ignored the safety issues of the workers and continued operating on the upper floors. Majority of the workers refused to work at the unsafe building. But the workers were forced to enter the unsafe building. The factory management threatened to sack or withhold wage of the workers who would not come to work (Clean Clothes Campaign, 2013). Around 8.30 in the morning of 24th April 2013, there was a power cut and all the power generators were in motion, shaking the entire building structure. Within 15 minutes, the building collapsed, leaving no one to get out (BBC, 2013).

1.1.2 Were the Actors Responsible for the Disaster Held to Account?

After the discovery of huge cracks, the Rana Plaza owner, Sohel Rana, a well-known and influential political leader (now sacked) told media that the appearance of cracks was "nothing serious" and the building would "stand for another 100 years" (*The Sydney Morning Herald*, 2013). Due to political influence, Sohel Rana illegally extended the Rana Plaza and got permission to operate from the housing ministry and local councils (Open Democracy, 2013). The building was constructed without following proper building codes and laws. However, the concerned authorities of the Bangladesh government have not taken any measures to stop business operations in the Rana Plaza (ibid.). Due to immense pressure from the local and international communities, several cases were filed against Sohel Rana, five factory owners and factory inspectors within days after the Rana Plaza collapse. The allegations were murder and criminal intimidation; violations of Bangladesh Labour Law; and breaches of Building Construction Codes. After over three years of the initial lodgement of the cases, charges were filed against the Rana Plaza owner, factory owners and factory inspectors. On 18 July 2016, Sohel Rana, five factory owners and 35 others were charged with murder and criminal intimidation. The trial was scheduled to start by September 2016, however, the trial has yet to start (*Dhaka Tribune*, 2018 and 2019). The legal complexities, and delay in the investigation

and political influence are considered as the major reasons behind the delay in the trial. The prosecutors of the cases claimed that the trial has not been progressed as several revision cases were filed challenging the framing of the charges (*Daily Prothom Alo*, 2019).

In 2016, the courts framed charges in the cases, but they failed to record testimonies of the witnesses. None of the 594 prosecution witnesses have been examined yet (*New Age*, 2019). According to the prosecution: "the witnesses could not be examined as the High Court had stayed the proceedings" (ibid.). Most of the accused of the Rana Plaza disaster challenged the framing of the charges and obtained the stay order on the proceedings of the cases (ibid.). Out of 41 accused, 32 have secured bail from the court and six are still hiding and two died (ibid.). There are allegations against the prosecutors "for not taking measures to push the disposal of the stay order and for not being cordial to complete the trial" (*Dhaka Tribune*, 2019). Workers, unions, victims of the Rana Plaza and workers' rights groups claim that prosecution and the investigation authorities are trying to protect the people responsible for the Rana Plaza incident. These groups claim that due to the political and financial influence of the accused, the cases remain in a legal stalemate. However, a public prosecutor denied such allegations of negligence in the Rana Plaza case (ibid). The prosecutor claims that the prosecution is working to remove all the obstacles to ensure a speedy trial of the Rana Plaza tragedy (ibid.).

However, victims of the Rana Plaza incident, union leaders, workers' rights groups claim that the negligence of the prosecution is impeding the trial. According to Bangladesh Legal Aid Services Trust, a legal service organisation, mentioned that it is not possible to finish the trial unless the prosecution takes major initiatives. Bangladesh Legal Aid Services Trust in a press release mentioned:

> *We are seriously concerned that none of the cases filed after the Rana Plaza's collapse has made any notable progress. The victims have not been fully compensated and justice has been delayed and denied* (Bangladesh Legal Aid Services Trust, 2019).

The victims of the Rana Plaza and union leaders do not any more expect that the people responsible for the Rana Plaza collapse will be held to account. They think due to insincerity and negligence of the authority concerned there is no headway in the cases. Taslima Akter, president of Bangladesh Garment Workers Solidarity, does not expect justice for the "manmade disaster" (*New Age*, 2019). Rehana Akter, a worker whose leg got amputated due to the Rana Plaza incident lamented that "she might not see the punishment of the people who made her lame" (ibid.). Kalpana Akhter, executive director of Bangladesh Centre for Workers Solidarity thinks the lives of workers do not have any value:

> *A lot of people were killed or physically disabled in the incident. But there has been no justice over the past six years. This is a sheer humiliation for the victims. If the workers had any value, justice would be done in 6 months* (*Daily Prothom Alo*, 2019).

The Rana Plaza disaster was not caused by any terrorist attack or a natural disaster like an earthquake (*The Guardian*, 2015). Workers' rights groups argue that the collapse could have been easily prevented (ibid.). There are plenty of actors to blame for the Rana Plaza tragedy. The building owner, factory owners, foreign brands, retailers and their auditing/inspection teams and various government agencies (IndustriALL, 2015; *The Guardian*, 2015a). The victims of the Rana Plaza incident, workers, unions, and workers' rights groups think adequate measures have not been taken to hold those responsible to account for one of the world's most disastrous industrial accidents.

1.2 Emergence of the Accountability Initiatives

In presence of weak law and enforcement and ineffective voluntary factory auditing systems, the workers' rights groups mounted huge pressure on the multinational brands and retailers to take responsibility to ensure the rights and safety of the Bangladeshi RMG workers. According to a representative of a workers' rights group:

> *The Rana Plaza collapse has shown that the traditional audits have failed workers, and that in the absence of a credible and accountable alternative… legally binding* initiative *is needed to prevent another disaster* (Judy Gearhart, Executive Director

> International Labour Rights Forum) (Clean Clothes Campaign, 2018, emphasis original).

The Rana Plaza disaster has shown that the traditional accountability mechanism (i.e., factory audit) failed to ensure the rights of the workers (Clean Clothes Campaign, 2018). Due to the lack of "credible" accountability mechanism, hundreds and thousands of workers struggle to practice their rights. According to Jenny Holdcroft, Assistant General Secretary of IndustriALL Global Union, there is "no effective national regulatory body" in Bangladesh that can ensure workers' rights and safety (ibid.). In the absence of adequate local accountability mechanisms to protect the rights of the workers, global trade unions and labour rights organizations called on all the foreign brands sourcing from Bangladesh to take responsibility for the vulnerable workers (IndustriALL, 2013).

The first initiative to form rigid accountability mechanisms (i.e., legally binding COCs) was taken in February 2010 in the wake of a fire incident at a garment factory in Dhaka, which killed over 20 workers (Clean Clothes Campaign, 2013a). A proposal on workers' safety was drafted by four worker rights' groups and unions: Clean Clothes Campaign, Maquila Solidarity Network, International Labour Rights Forum and Worker Rights Consortium. The proposed legally binding COCs recommended independent inspections of factories, public access to the factory inspection report and involvement of workers and unions in the factory inspection and monitoring process. However, these discussions have not proceeded as the majority of the multinational brands/retailers and their Bangladeshi counterparts (i.e., factory owners) did not agree with the proposal. In November 2012, a fire accident occurred at a Walmart's garment sourcing factory (Tazreen Fashion) and killed 112 workers (*The New York Times*, 2012). The Tazreen Fashion incident again portrayed the weakness of voluntary audit conducted in RMG factories of Bangladesh. In a meeting with the US Senate's Foreign Relations Committee, Scott Nova, director of Workers' Rights Consortium mentioned:

> *Tazreen Fashions was visited repeatedly by inspectors representing Walmart, but these inspectors never identified nor corrected the grave safety flaws, including the lack of viable emergency exits, that ultimately took the lives of 112 workers* (US Senate, 2014).

The urgency to develop comprehensive and legally binding COCs rose after the deadly Rana Plaza incident. After the Rana Plaza disaster, millions of people all around the world protested against irresponsible corporate practice and violations of workers' rights (BBC, 2013). Huge pressure was mounted against the multinational brands and retailers and Bangladeshi government for not ensuring the rights of the workers (ibid.). In response to the Rana Plaza disaster, new accountability mechanisms emerged. In the face of weak regulations, inadequate monitoring in the public and private sectors, an ineffectively enforced legal system, and to protect their reputation, multinational brands and retailers made effort to take initiatives (i.e., COCs) to shield themselves from increasing public pressure. Besides, after the Rana Plaza collapse, social movement organisations such as the Clean Clothes Campaign and Worker Rights Consortium played a key role in mobilising customers to "withdraw their purchasing power" and threated to mount negative campaigns against the multinational retailers and brands (Reinecke and Donaghey, 2015, p. 728). As a result, two separate COCs – The Bangladesh Accord on Fire and Building Safety (Accord) and the Alliance for Bangladesh Worker Safety (Alliance) – were introduced in Bangladesh's garment industry. Both the multi-stakeholder accountability mechanisms were initially developed for five years, however, the Accord pledges to operate until a credible alternative local accountability mechanism is developed (Accord, 2018c). To give the Accord and Alliance "teeth", the multinational brands and retailers committed to cut-off ties with suppliers that failed to comply with the COCs (Barrett et al., 2018, p. 11).

The Accord is a legally binding agreement aimed at improving workers' rights and safety in Bangladesh's RMG industry. Over 200 multinational retailers, brands and importers from 20 countries in Europe, North America, Asia and Australia, two global trade unions and eight trade unions from Bangladesh have signed the Accord (Accord, 2013). Any signatory multinational brands/retailers that fail to comply with the Accord COCs may face legal actions. According to the Accord (2013a) agreement, the arbitration process "shall be enforceable in a court of law of the domicile of the signatory and shall be subject to The Convention on the Recognition and Enforcement of Foreign Arbitral Awards (The New York Convention)". The Alliance is a US-led brands-only initiative led by corporate representatives. It has been signed by 27 multinational retailers from North America and aims to ensure workers' safety in Bangladeshi RMG factories (Alliance, 2013). Unlike the Accord, the Alliance has not included

workers' rights groups and unions in its governing body, however, five Bangladeshi unions have representation in the Alliance's advisory council (Alliance, 2013a). In this study, due to some form of representation of stakeholder groups, either in their governing body or advisory council, both the Accord and Alliance are considered as multi-stakeholder initiatives.

Both COCs were developed to address the unhealthy work environment and weak labour rights in the apparel sector, with signatory members agreeing to terminate contracts with local factories that fail to comply with their provisions (Reinecke and Donaghey, 2015), and make inspection reports publicly available on the Accord and Alliance websites. On the other hand, the Bangladeshi government has developed its own accountability mechanism, i.e., Remediation Co-ordination Cell (RCC). With the assistance of the International Labour Organisation (ILO), the RCC is formed to monitor workers' rights and safety after the departure of the Accord and Alliance. The governing committee of the RCC includes representatives from factory owners, i.e., Bangladesh Garments Manufacturers and Exporters Association (BGMEA), workers' unions, ILO, representatives of multinational brands and Bangladeshi government (*The Daily Star*, 2017b). However, the majority of the signatories (e.g., workers' rights groups, unions and multinational brands' representatives) of the Accord and Alliance perceive the government led RCC cannot be an alternative (Clean Clothes Campaign, 2018c; Uniglobal, 2018). Recently, the factory owners' association (i.e., BGMEA) has initiated a new accountability mechanism, i.e., RMG sustainability council (RSC). However, to date, limited information is available on how this will enhance the rights and safety of the workers.

1.3 A Brief Overview of Bangladesh's RMG industry

Bangladesh is the world's second-largest exporter of RMGs after China (International Financial Corporation, 2020). Many multinational fashion brands and retailers have export-oriented manufacturing plants in Bangladesh or source RMG from local factories (Labowitz and Baumann-Pauly, 2014). The sector is the major source of income for Bangladesh and accounts for 80% of its export earnings (BGMEA, 2020; World Bank, 2017). Nearly 4 million workers are employed in Bangladesh's garment industry (Anner, 2019; Labowitz and Bauman-Pauly, 2014). The ever-increasing demand of cheap garments from the US, European nations and other developed countries has led to significant growth in Bangladesh's RMG industry.

The country exports over USD 34 billion worth of garments annually, the bulk of it to US and European multinational brands and retailers (*The Daily Star,* 2019). The availability of a cheap work force and lax safety and weak environmental regulations have made Bangladesh attractive to the multinational brands and retailers considering the high wages and costs of environmental compliance in their home countries. But the industry has a long history of failing to ensure workers' safety and rights. Industrial accidents have claimed hundreds of lives over recent decades. Workers' rights groups accuse the multinational brands and retailers and their local counterpart (i.e., factory owners) of exploiting the workers. The multinational brands and retailers are charged with contributing to the exploitive 'fast fashion' industry by selling clothes at a very cheap price and encouraging consumers to buy new clothes to keep up with changes in fashion (War on Want, 2013). To meet the demand of the multinational brands and retailers' cheap clothes, the factory owners ignore the safety and rights of the workers, pay extremely low wages and put excessive workload on workers.

Neo-liberal globalisation has paved the way for the multinational brands and retailers to relocate the production or sourcing of labour-intensive goods away from countries with strict regulations and high wages to poorly regulated economies in lower income countries. Developing countries like Bangladesh are claimed to benefit from the neo-liberal globalisation (Friedman, 2007; Toffler and Toffler, 1995). The proponents of neoliberal globalism claim that the free market has created a competitive environment for the business to meet the customers' demands and high expectation for performance and low cost (Friedman, 2007). They see the free market and economic growth as a panacea to bring people out of poverty in developing countries like Bangladesh. The international Multi-Fibre Agreement (MFA) and the Bangladeshi government's incentives have contributed to accelerated growth of the country's RMG exports (Mottaleb and Sonobe, 2011). The MFA, which is introduced by World Trade Organisation (WTO) in 1974, set quotas on the amount of garment products a developing country can export to developed countries such as USA and UK. The imposed quotas restricted imports of garment products from countries like Thailand, Malaysia, Indonesia, India and Srilanka. Multinational brands and retailers looked for alternative sources and Bangladesh was in an ideal position with cheap labour, weak regulations and enforcement, and large export quotas (Wiig, 1990). Bangladesh as a developing country was also under the USA and EU's generalised schemes of preference (GSP). Inclusion in the GSP

helped the Bangladeshi RMG industry to avail from trade benefits (i.e., lower custom duties, duty-free access and quota free access). These incentives from the European and USA countries helped the RMG industry to grow. From the early 1980s, the Bangladeshi government took various initiatives to promote its export earnings. The government offered lucrative incentives such as tax holidays, cash assistance, tax rebates, rebates on freight and power rate, loans at concessional rate, duty free imports of machinery and raw material, for its export oriented RMG industry (Mayumi, 2004).

The Bangladesh's RMG industry has seen a remarkable increase in the number of factories since the mid-1980s. According to the Bangladesh Garments Manufacturers and Exporters Association (BGMEA), the number of registered RMG factories has increased from nine in 1978 to over four thousand factories in 2019 (BGMEA, 2019; Ullah, 2015). It has created huge employment opportunities for hundreds and millions of uneducated people from rural areas of Bangladesh. High rates of poverty and the lack of work opportunities have led migrations of people from various rural region to the capital city Dhaka and its suburban areas to work in the RMG industry.

The garment industry of Bangladesh has been dominated by the local entrepreneurs from its inception due to government's active role to strengthen and incentivise local capital to promote export growth (Mottaleb and Sonobe, 2011). While the government is supportive towards local business, it is often claimed to be less supportive towards the workers of Bangladesh's RMG industry (Human Rights Watch, 2017b). Bangladesh has ratified most of the ILO's core conventions: workers' right to freedom of association, collective bargaining power, elimination of forced work and discrimination. However, the enforcement and monitoring of the rules and regulations are often claimed to be inadequate (ibid.). A strong nexus of the RMG actors and the government act as an impeding factor in protecting the interest of the workers. 10% of the members of parliaments own RMG factories and 50% are directly or indirectly linked with the industry (*The New York Times*, 2013a). Such political involvement has enabled the factory actors to influence the legislative processes of the government, creating a favourable tax regime for the RMG business, but resisting efforts to ensure workers' rights and safety. In particular, the factory owners have been active in blocking efforts to promote workers' rights to freedom of association and collective

bargaining power. They argue that unionisation enables workers to organise protests, call strikes, and cause vandalism which reduces production and cause financial losses (Human Rights Watch, 2017).

The global garment supply chain has created a win-win situation for some: customers in Europe and USA are able to purchase cheap garments, local factory owners make huge earnings, multinational brands and retailers increase their profits and revenues while the workers are allegedly exploited. Despite the phenomenal success of the country's RMG industry, its poor and unsafe work environment, the limited scope of workers' rights to freedom of association and bargaining, have existed since its inception. Accidents in garment factories (e.g., Tazreen Plaza and Rana Plaza) expose the realities of the workers' conditions. Price squeeze policies of the multinational brands and retailers, unsafe work environment, forced work and a lack of workers' rights to freedom of association and collective bargaining power are often considered as normal in Bangladesh's RMG industry (Anwary, 2017).

Table 1.1 A timeline of major events in Bangladesh's RMG industry

Year/s	**Events**
1978	The emergence of Bangladesh's RMG industry with nine-export oriented factories.
1984-85	Significant increase in the number of factories (i.e., over 380 factories) and export revenue worth USD 116 million.
1994-95	The number of factories increased to over 2000 and export earnings rose to over USD 2 billion.
2005	Collapse of a garment factory in Dhaka, killing over 70 RMG workers.
2006	A fire at a garment factory in Chittagong killed 65 workers. Enactment of the country's first labour law to protect the rights and safety of the workers.
2010	Two major fire incidents at garment factories, killing over 50 workers.
2012	A fire at Tareen Fashion, killing 112 workers.

April 2013	The collapse of Rana Plaza, killing over 1100 workers.
May 2013	Introduction of the two COCS: The Accord and Alliance.
2017	Introduction of Bangladeshi government led COCs i.e., Remediation Coordination Cell (RCC).
December 2018	Departure of the Alliance COCs.
May 2019	Extension of the Accord COCs.
June 2020	End of the Accord COCs.
June 2020	Formation of RMG Sustainability Council (RSC)

Source: Accord, 2013, 2013a, 2019,2019a; Alliance 2013, 2018, 2018a; BGMEA, 2019, 2019a; RCC, 2017.

1.4 Research Objectives

There is a large and growing literature that investigates multi-stakeholder accountability initiatives (i.e., COCs). However, very little research has been conducted on the practices and perspectives of stakeholders involved and/or affected by the accountability initiatives. Most of these studies paid limited attention to the power dynamics and politics regarding the implementation of the accountability initiatives, and few have studied the impact of COCs on accountability practices, especially whether COCs have secured, if at all, better accountability to and for workers. Development and critical accounting scholars emphasise the importance of understanding the role of power and politics in accountability practices, the need for critical analyses of existing accountability mechanisms, and developing new context-specific accountability strategies (Dillard and Vinnari, 2019; Joannides, 2012; Messner, 2009; O'Leary, 2017). This study has sought to examine these issues.

Due to demands for accountability in struggles over workers' rights, there has been a proliferation of accountability mechanisms such as COCs (Fox, 2015) in developing countries but practitioners and policymakers face difficulties in identifying "what works best". The overarching objective of this study is to critically examine the multi-stakeholder accountability initiatives (i.e., COCs – Accord and Alliance) to advance understanding of effective ways of

securing accountability to and for marginalised workers in Bangladesh. An important part of this investigation is to analyse the views, perspectives, ideologies, contestations, and adversarial relations of the key stakeholders regarding the accountability initiatives. My analysis revealed diverse understandings of accountability practices held by the five major groups of key actors in the accountability initiatives of Bangladesh's RMG industry. These stakeholder groups are workers, workers' unions, government officials, factory owners and Accord/Alliance officials. Besides these key actors, the views and perspectives of international workers' rights groups, labour experts and academics are analysed. To address the research objectives, this study undertakes an in-depth literature review of accountability and COCs, and it adopts dialogic accounting as the theoretical framework. Qualitative data collection methods are used in the form of interviews and documentary analysis. This study seeks to address the following research objectives and ensuing research questions:

Research Objective 1 – To understand the practice of accountability and to critically evaluate specific accountability initiatives, i.e., the Accord and Alliance.

1. To what extent, if any, have the Alliance and Accord COCs improved the practice of corporate accountability in Bangladesh's RMG industry and have COCs enhanced corporate accountability regarding vulnerable workers?

Research Objective 2 – To understand the contestations, debates, tensions, and adversarial relations among stakeholders regarding the practice of the accountability mechanisms.

2. What are the major points of contention among different stakeholder groups regarding COCs as an accountability mechanism?

Research Objective 3 – The overarching aim is to advance understanding of effective ways of ensuring accountability to and for marginalised workers in Bangladesh's RMG industry.

3. What supplementary or alternative approaches might help secure better accountability to and for vulnerable workers?

1.5 Structure of the Thesis

This thesis consists of eight chapters. Chapter 1 provides a brief overview of the background of the study, research objectives, research questions, outlines the research approach and the overall contents of the thesis.

Chapter 2 constitutes a critical review of the existing accounting and other (e.g., development studies) literature. The chapter addresses two major areas of literature relevant to this study: the challenges of achieving accountability regarding poor and marginalised groups in developing countries; and the development of new types of accountability mechanisms, particularly COCs, to serve their needs. The first part outlines the context and challenges of ensuring accountability in developing countries, discusses criticisms of traditional approaches and reviews more recent developments. The focus then moves to multi-stakeholder accountability mechanisms and COCs in Bangladesh, namely the Accord and Alliance. The chapter concludes with a summary of research gaps this study aims to address.

Chapter 3 introduces the theoretical and analytical frameworks used to address the research objectives and the ensuing research questions. The chapter also provides an analytical framework for examining the empirical data collected. It begins by outlining the main differences between monologic (conventional) and dialogic approaches to accounting and accountability, and it provides a perspective on alternative agonistic accounting and accountability practices. The chapter introduces the objectives and principles of dialogic accounting (e.g., recognising diverse perspectives and democratising accounting and accountability practice) and summarises the reasons for using dialogic accounting as the theoretical framework.

Chapter 4 presents the research methods and methodology employed for this study. It outlines the qualitative research methods undertaken and the methodological justification supporting the methods employed. The chapter details how the data was collected and analysed. The research methods and methodological stance of the study serve as a link between the theoretical framework outlined in chapter 3 and the empirical sections of the study. It helps to interrogate and evaluate diverse views and perspectives of various

stakeholders to advance understanding of the most effective ways of securing accountability to and for vulnerable workers in Bangladesh's RMG industry.

Chapter 5 is the first empirical chapter which analyses the interviews and documents on the multi-stakeholder accountability initiatives (e.g., COCs – Accord and Alliance). In particular, the chapter critically evaluates the practice of accountability and specific accountability mechanisms based on Goetz and Jenkins' (2005, pp. 3-4) "new accountability agenda", Newell's (2006) "politics of accountability" and Judy Brown's and other scholars' work on dialogic accounting. This chapter addresses the first objective of the study and the ensuing research questions.

Chapter 6 is the second empirical chapter. It analyses the interview data and documents using the framework outlined in chapter 4, to examine the controversies and contestations among key stakeholders over the design and implementation of the accountability initiatives undertaken after the Rana Plaza incident. This chapter addresses the second objective of the study and the ensuing research questions.

Chapter 7 comprehensively discusses the findings presents in chapters 5 and 6. It also addresses the central objective of the study and the ensuing research question. This chapter brings together relevant critical accounting and development literature to explain the empirical data, as well as drawing connections with dialogic accounting theory to imagine new possibilities in the design and implementation of accountability initiatives.

Chapter 8 concludes the thesis by drawing together the theoretical constructs and overall empirical findings. The chapter begins by addressing the research objectives and ensuing research questions. The chapter then presents the main contributions of the thesis, its implications for theory and practice, as well as indicating the avenues for future research.

CHAPTER TWO

Literature Review

2.0 Introduction

This chapter addresses two major areas of literature relevant to my study: the challenges of achieving accountability regarding poor and marginalised groups in developing countries; and the development of new types of accountability mechanisms, particularly COCs, to serve their needs. The first part outlines the context and challenges of ensuring accountability in developing countries, discusses criticisms of traditional approaches and reviews more recent developments. The focus then moves to multi-stakeholder accountability mechanisms and COCs in Bangladesh, namely the Accord and Alliance. The chapter concludes with a summary of research gaps this study aims to address.

2.1 The Context and Challenges of Accountability in Developing Countries

The late 20th century wave of democratization in many developing countries increased people's expectations that governments and other powerholders will be held accountable, yet in many developing countries, democratic institutions have failed to meet these expectations (Goetz and Jenkins, 2005). Poor and marginalised communities are often disempowered and unable to hold powerholders to account. Traditional understandings of accountability and accountability mechanisms (e.g., that focus on upwards accountability to shareholders and funders) are allegedly biased towards the interests of powerholders and exclude vulnerable groups (Gaventa and McGee, 2013; Goetz and Jenkins, 2005; Malena and McNeil, 2010).

Non-responsiveness and lack of accountability are harshly felt in developing countries such as Bangladesh, where corruption and governance failures are major hindrances for reducing poverty and protecting human rights (Gaventa and McGee, 2013; Malena and McNeil, 2010). In developing countries, governance failures occur when powerholders undermine or disobey the law, evade moral obligations, and do not serve public interests (Malena and McNeil, 2010). Powerholders are those with political, financial, or other forms of power include government officials, multinational business, financial institutions, and civil society organizations (Malena et al., 2004). Development studies scholars point to a need to address

accountability deficits by empowering vulnerable groups (e.g., through collective action) and social injustice, for violations of workers' rights, and poverty will continue unless new mechanisms are developed to hold powerful actors accountable (Gaventa and McGee, 2013; Malena and McNeil, 2010).

To date, many studies have focused on how the state can be held accountable to citizens through new mechanisms such as participatory budgets and public expenditure monitoring. However, there are increasing calls to pay more attention to how other powerholders, such as multinational businesses, can be held accountable for their social and environmental impacts and how governments can ensure the accountability of business actors to vulnerable workers. Nevertheless, there are three major challenges in achieving accountability regarding poor and marginalised groups in developing countries: 1) failures of democracy; 2) state failures; and 3) corporate attitudes.

2.1.1 Failures of Democracy

The lack of accountability in developing countries has been attributed to deficiencies in democratic practices (Goetz and Jenkins, 2005). A fundamental principle of democracy is that citizens have the right and responsibility to demand accountability (Malena and McNeil, 2010), including the right to ensure powerholders obey the law and do not abuse their powers. In democratic countries, elections are a primary means through which citizens can hold governments accountable (Malena and McNeil, 2010) but in most developing countries, elections have proven to be a weak accountability mechanism. Electoral systems can be corrupt and leave citizens with limited options, as most political parties have similar policies and ideologies that often ignore interests of vulnerable groups (Siddiqui and Uddin, 2016). Also, development scholars have claimed that "conventional institutions of democratic accountability" such as judiciaries and legislatures, have failed to adequately protect poor people in the developing world, with marginalised groups deprived of basic rights such as livelihood and security (Goetz and Jenkins 2005, p. 6). In the Bangladeshi context, for example, the government and political parties have been accused of being "more inclined to protect businesses that cause human rights disasters than to ensure human rights in businesses" (Siddiqui and Uddin, 2016, p. 679).

Affluent community members may inadvertently or otherwise bias accountability institutions through their financial and political power (Goetz and Jenkins, 2005). For example, more than 50% of current elected members of parliament (MPs) in Bangladesh are businessmen (*The Daily Star*, 2014). Political power is often necessary to operate a business in developing countries and family-led political parties often lack accountability whether in government or in opposition, thereby impeding the accountability of businesses to their workforces and wider society (Siddiqui and Uddin, 2016, p. 687). For example, MPs have resisted proposals for laws (e.g., improved health and safety standards) that might increase business costs and strengthen workers' unions (Aizawa and Tripathi, 2015). A failure to address the political processes whereby powerful groups protect themselves from accountability prevents gaining a deeper understanding of accountability deficits that act to the detriment of vulnerable groups.

2.1.2 State Failures

Most developing countries suffer socio-economic problems like fiscal imbalances, high unemployment, poverty, and now comply with neoliberal policies to attract foreign investment and loans (Lauwo et al., 2016). Allegedly their governments have been submissive to multinational business and a neoliberal policy programme "that facilitates wealth accumulation, private property rights and free trade policies" (ibid, p. 1041). Most multinational business, mainly based in Western developed countries, have taken advantage of globalization by relocating to developing countries (Belal et al., 2015), where states often fail to enforce laws and regulations to ensure corporate accountability, safe working conditions, and workers' rights (Gallhofer et al., 2011). This has prompted concerns about the state's "willingness and ability to meet its obligations to protect human rights in business" (Siddiqui and Uddin 2016, p. 680). Neoliberal policies such as deregulation have reduced government control over business and weak regulation or enforcement has facilitated wealth accumulation by multinational business (Lauwo et al., 2016). Thus, while strong local governance could challenge the negative impacts of multinational business and neoliberal policies, this overlooks the pressures on governments in developing countries eager to retain foreign investment and fear repercussions from acting against foreign investors (Gallhofer et al., 2011).

2.1.3 Corporate Attitudes

Corporate managers in Bangladesh have been reluctant to take responsibility for reducing the negative social and environmental impacts of business activities that focus on profit-maximization, and where social and environmental accountability remain "elusive" (Belal et al., 2015). Allegedly, neoliberalism and the lack of business accountability are the root causes of workers' rights' violations and environmental degradation in developing countries (Haque and Azmat, 2015; Siddiqui and Uddin, 2016; Sinkovics et al., 2016). Firms operating in labour-intensive sectors, particularly, have been criticised for taking advantage of "sweatshop" working conditions (Oka, 2010), where workers have insufficient influence to hold business actors accountable due to substantial power asymmetries (Sinkovics et al., 2016, p. 619), and their illiteracy, poverty and fear of losing their jobs limits their power to raise their voices against the negative impacts that ensue.

2.2 Traditional Views of Accountability and Critique

Many accounting researchers view accountability as a principal-agent relationship where business is primarily, if not solely, accountable to shareholders (Cooper and Owen, 2007; Messner, 2009) but critics argue that businesses should also be accountable to other stakeholders (Brown and Dillard, 2015a; Cooper and Owen, 2007; Messner, 2009), namely employees, unions, customers, government, regulators and suppliers, civil society and the wider community – who can suffer from the adverse social and environmental impacts of business activity. Moreover, employees are key stakeholders who also invest in firms and incur risks like shareholders, but the narrow view of traditional accounting has impeded the provision of accounts tracing the social impacts of business (Cooper and Owen, 2007).

Accountability is often framed as a technical accountancy process, achieved through "clear procedures, transparency of information, and compliance with legal processes and regulations [and] systems of auditing and monitoring 'counting'… indicators and performance targets" (Gaventa, 2006, p. xiv). Development and critical accounting scholars argue that while good management practices, disclosure and legal processes are important, they are insufficient on their own, for accountability is not only developed "from above through institutional procedures or mandate, but also must be constantly claimed through strategies of mobilization, pressure and vigilance from below", and given globalisation and

neoliberalism, “sites and strategies for realising accountability are in flux”, and where once citizens “might have expected the state to regulate markets and to ensure accountability… increasingly citizens themselves play an important role in monitoring state activities, regulating the behaviour of corporations, and claiming responsiveness from local, national and international institutions”. However, these processes and their effectiveness are not well understood (ibid.).

Conventional views of accounting and accountability – focusing on measuring inputs, outputs, and outcomes – often pay insufficient attention to the broader socio-political context of governance in developing countries (Booth, 2012; Hickey and King 2016; Molisa et al., 2012). Nevertheless, the success of either traditional or new social accountability mechanisms is highly dependent on the socio-political contexts they are embedded in; for example, government capability, political will, media publicity or civil society alliances that help shift the balance of power (McGee and Gaventa, 2011). Focusing on “managing” and “measuring” can foster an overly technocratic view of accounting and accountability (Brown and Dillard, 2015a; Brown and Tregidga, 2017; Tanima et al., 2020).

Newell (2006) argues that accountability cannot be viewed as apolitical, and a narrow focus on financial reporting, markets, and shareholder wealth maximisation fails to address the political processes whereby powerful actors protect themselves from accountability to poor and marginalised people. Nevertheless, accountability is often viewed in functional terms, that focus on conventional financial reporting and budgeting, and associated accounting concepts (e.g., entity-bounded accounts, money measurement) taking priority over socio-political understandings of accountability (Alawattage and Azure, in press). The core ideas of accountability as the “condition of being able to render a counting of something to someone” (Dubnick, 1998, p. 76) or “giving and demanding of reasons for conduct” (Roberts and Scapens 1985, p. 447) has thus become confined to issues “of economic efficiency and managerial effectiveness” for the use of resources (Alawattage and Azure, in press, p. 6).

Increased globalised business activity, in an era of deregulation and trade liberalization, has brought changes in political authority at national and international levels; and multinational businesses, sometimes with revenues higher than the national income of many developing

countries, have gained increasing power to influence activities previously "the prerogative of states" (Newell, 2006, p. 43). Multinational business is often more powerful than governments and, through their capital mobility, they can "play one government off against another" (Newell, 2006, p. 43). Establishing accountability mechanisms without considering issues of politics and power hinders achieving outcomes of value to poor and vulnerable groups (Malena et al., 2004; McGee and Gaventa, 2011). Thus, accountability mechanisms require "voice" and "teeth" to effectively empower citizens to act against powerholders (Fox, 2015, p. 346). To help achieve this, development and critical accounting scholars alike stress the need for case studies to identify relevant citizens; the roles they play in seeking and securing accountability from powerholders; the impact of their actions on the development of accountability mechanisms, where they get information and how they act on it; and the issues around which citizens mobilise (Brown and Tregidga, 2017; Newell, 2006).

In summary, insufficient attention has been paid to the politics of accountability and the influence of power on how accountability mechanisms work in practice, and the need for case studies investigating these issues in-depth.

2.3 Accountability – Beyond the Traditional View

Accountability is a contested concept in the accounting and development literatures (Brown and Tregidga, 2017; George et al., 2017; Hickey and King, 2016). In the accounting literature, its definition is "constantly being reworked and reimagined in practice, making it an important ongoing site of inquiry" (Marini et al., 2017, p. 1346). Roberts and Scapens (1985) define accountability as the capacity and responsibility of an individual or an institution to give an account of their actions. This goes beyond the "narrow and limiting" understanding of giving and seeking an account "in hierarchical – mostly principal-agent – relationships". In a development context, accountability can be conceptualised as a moral responsibility that "enacts a specified promise" (O'Leary 2017, p. 22), e.g., commitments made to vulnerable groups in NGO policies. Moreover, in addition to a promise to provide "an account of conduct or behaviour" in the more conventional principal-agent sense (e.g., *upward* accountability to shareholders or financial donors), accountability can be a response to many social needs, including empowering marginalised communities within a rights-based approach, where marginalised groups are trained and empowered to understand their rights and are actively

involved in identifying their accountability needs (ibid., p. 21). O'Leary argues that powerholders (account givers) should, in turn, fulfil their accountability obligations by responding to the accountability needs identified by the marginalised groups and their representatives. In two case studies of NGOs in rural India, she illustrates how marginalised groups can monitor and evaluate the activities of powerholders (see also Tanima and Hopper, 2018).

Other studies conceptualise social forms of accountability as *downward* or *grassroots* accountability, where "invisible and silenced" groups (e.g., vulnerable workers) participate to formulate their accountability needs or demands; for example, using complaint and response mechanisms or social auditing practices (Bebbington et al., 2007, p. 363; O'Dwyer and Unerman, 2008). However downward accountability has limitations (Jayasinghe and Wickramasinghe, 2011; O'Dwyer and Unerman, 2008). Marginalised groups – especially in the absence of collective representation (e.g., through workers' unions) – have limited power to influence activities of powerholders, hence the former's accountability needs often go unimplemented in practice (Thomson and Bebbington, 2005). Rather, powerholders impose their own agendas in participatory initiatives and/or vulnerable groups may be scared to speak up against powerholders (Jayasinghe and Wickramasinghe, 2011; O'Dwyer and Unerman, 2008; O'Dwyer and Unerman, 2010).

Social and critical accounting scholars claim that shareholder-oriented accounts limit stakeholders' ability to hold organisations accountable and they stress the need for broad-based accounts "to establish a more democratic functioning of information flows" (O'Dwyer, 2005, p. 28). They emphasise the importance of access to information and recognising a broad set of stakeholders in governance processes that make corporations accountable to society, so that all stakeholders have a "voice" in corporate activities that impact their lives (ibid.). Despite the increasing trend of businesses providing information on social and environmental issues, this is often limited in developing countries (Belal et al., 2015) and reports of Western-based multinational business corporations are often of poor quality (Boiral, 2016). The combination of a lack of information and poor-quality disclosures pose significant limits on the ability of stakeholders to hold businesses accountable.

In summary, conventional stakeholder engagement initiatives are problematic due to a failure "to address the challenges of speaking and being heard" in contexts of strong power asymmetries (Brown and Tregidga, 2017, p. 2). Under neoliberalism, with its reliance on market mechanisms, "technocratic management" and expert opinion, participatory accountability initiatives are severely constrained (ibid, p. 3). Hence the call for new accountability mechanisms that facilitate "democratic forms of decision making" and empower citizens and grant marginalised groups a voice in public and private sector contexts (ibid., p. 1), e.g., through practices such as counter-accounting by civil society groups and dialogic accounting (Cooper et al., 2005; Brown, 2009; Brown and Tregidga, 2017). These recognise that accountability initiatives, whether upward or downward, seeking to address the social and environmental problems of developing countries, should pay heed to actors' conceptualisations of accountability, organisational and societal relations; attendant power dynamics; and the wider political economy context in which accountability seekers and powerholders are embedded (Molisa et al., 2012).

2.4 Accountability Mechanisms

It is possible to distinguish between "supply-side or state-side accountability" and "social, citizen-led or demand-side accountability" (McGee and Gaventa, 2011, p. 7). The former is State-based and bureaucratic (e.g., auditing systems, administrative rules, legal oversight, and civil service reform), whereas the latter refers to the ability of citizens and civil society organizations to hold powerholders to account through, for example, participatory multi-stakeholder initiatives (ibid.). The following two sub-sections discuss these two forms of accountability mechanisms in the context of developing countries.

2.4.1 Supply-Side or State-Side Accountability

"Nonresponsive and unaccountable governance" is an obstacle not only for democracy but also human rights, corruption, and development (Malena and McNeil 2010, p. 1). A precondition of effective supply-side accountability is that governments are accountable to their citizens; they ensure a transparent and independent judiciary system, and a fair electoral system; and they employ administrative mechanisms, e.g., reporting systems, public service codes of conduct (COCs) and fiscal systems such as auditing and procurement regulations that are transparent (Malena and McNeil, 2010, p. 5).

However, in developing countries, effective-supply side accountability is limited due to the unwillingness of powerholders to be held accountable (McGee and Gaventa, 2011). Limited practices of democracy, a lack of accountability of governments and political parties, and weak legal regulatory and enforcement systems limit the scope of supply-side accountability (ibid.). Inadequacies or failures of supply-side accountability have led to new accountability mechanisms such as demand-side accountability, where citizens seek to hold powerholders accountable (Gaventa and McGee, 2013). In countries where elections and bureaucratic procedures are "weak and blunt" (Malena and McNeil, 2010, p. 5), this can be more effective in making State officials and other powerholders accountable (Gaventa and McGee, 2013).

2.4.2 Social, Citizen-led or Demand-Side Accountability

Increased attention has been paid to accountability initiatives in developing countries that strengthen the voice of marginalised people, especially by enabling them to directly demand accountability from powerholders (Malena and McNeil, 2010). Demand-side accountability can be more effective in some contexts due to the direct participation of stakeholders in policy formulation, implementation, and monitoring (McGee and Gaventa, 2011, p. 7). It can be initiated by various actors including citizens, communities and government agencies; start from different levels (from community to national and international); employ various sanctions (e.g., public exposés or judicial enforcement); create space for direct dialogue and negotiation regarding divergent goals, incentives and views between citizens and powerholders (governments, bureaucrats and corporations); and, by making information available, initiate dialogue, and increase communications and transparency in decision-making, and thus strengthen and make accountability mechanisms more sustainable (Malena and McNeil, 2010, p. 6). Allegedly, demand-side accountability initiatives are more effective where they promote "voice" and "teeth" – enabling collective action and fostering reforms that boost government/business responsiveness to vulnerable groups (Fox, 2015, p. 346). His review of empirical studies indicated that the most successful approaches involve "multiple, coordinated tactics" and "iterative, contested and therefore uneven processes" (ibid., p. 352). As dialogic accounting recognises, contested perspectives and shifts in the balance of power are dynamic and involve "moves and countermoves by many parties for and against different kinds of accountability and transparency, in shifting alliances" (McGee and Gaventa 2011, p. 29).

In summary, due partly to upsurges in demand for greater accountability and transparency of businesses, various multi-stakeholder initiatives (e.g., COCs) are being undertaken to establish social and environmental standards in the public and private sectors (Fox, 2015). Such initiatives, including mandatory reporting, are necessary in developing countries like Bangladesh where the practice of democracy is limited, and regulatory and enforcement systems are weak. However, a major challenge in practice and a limitation of prior research "is that it does not contain direct insights from the vulnerable poor communities and workers" most affected by the harmful impacts of globalization (Belal et al., 2015, p. 56). Few studies incorporate the views of workers' representatives in developing countries about the conception and execution of accountability. The social accountability mechanisms sought can take various forms - legal action/lobbying for regulatory reforms, public disclosure, reporting initiatives, and COCs. This research focuses on COCs.

2.5 Accountability and Codes of Conduct

In the early 1990s, global anti-sweat shop movements mounted severe pressure on multinational brands and retailers for not taking ownership or responsibility for the precarious and unsafe working conditions in their sourcing of production within their supply chains and not addressing verbal and physical abuse of workers, precarious work environments, inadequate wages, and restrictions of union activities (Bartley and Egels-Zandén, 2015; Oka, 2010; Rothenberg- Aalami, 2004), especially in the global garment and footwear industries (Hughes 2012; Seidman, 2008). In response, following high-profile industrial accidents revealing the lack of effective regulatory frameworks, multinational brands and retailers initiated or joined multi-stakeholder initiatives to adopt social accountability mechanisms, particularly COCs (Oka, 2010; Sinkovics et al., 2016) with the stated aim of ensuring workers' safety and rights (O'Rouke, 2006). However, research on their effectiveness has found mixed results.

Hall and Biersteker (2002) have claimed that COCs fill the regulatory void resulting from decreased state power over corporations. Oka (2010) found that multinational brands and retailers' initiatives resulting in COCs and the ensuing actions of reputation-conscious buyers in global supply chains did improve labour standards in Cambodia, whereas the government had failed to do so. However, she stressed that COCs are insufficient on their own and for

sustainable progress, governments and international organisations must actively provide robust frameworks and incentives for business to comply. Cambodia is often held up as a model scheme, but as Oka notes, the COCs originated "from a trade agreement, mandated by the Cambodian government… and operated by the ILO" (ibid, p. 75). This may be more challenging to achieve in socio-political contexts such as Bangladesh, where governments are allegedly more inclined to favour business.

COCs may improve "outcome standards" (e.g., working time, health and safety) but can fail to secure "process rights" (e.g., workers' rights to freedom of association and collective bargaining) (Barrientos and Smith, 2007, p. 713; Egels-Zandén and Merk, 2014; Frenkel, 2001). Their effectiveness varies across countries. In those with efficient and effective government enforcement of labour regulations, COCs can complement government regulation but in countries with weak regulatory enforcement, the codes often act as a substitute for government law and regulation. The involvement of both public sector and business actors is necessary to improve labour standards, for while business actors (e.g., private auditors) can encourage workplace change by convincing firms of the "business case" for adopting improved labour standards, they lack the legal authority or autonomous power to make firms comply with COCs (Locke et al., 2013). Government officials (e.g., labour inspectors and prosecutors) are important for successfully enforcing the codes but, as discussed in Section 2.1, the power of governments facing pressures of globalisation is often weak and a barrier to effective implementation of COCs (Coslovsky and Locke, 2013).

Full compliances of COCs are rare. The pressures on factories in developing countries to comply has rarely produced significant outcomes, e.g., when Locke et al. (2007) studied 800 Nike supplier factories in 51 countries audited between 1998 and 2005, they found that after introducing COCs, overtime and the work environment only improved in 20% of factories: elsewhere they either deteriorated or remained unchanged. Similarly, around 33% of Chinese factories violated most of the criteria of COCs imposed by Swedish toy firms (Egels-Zandén, 2007). Hence, many scholars conclude that COCs have a limited impact in improving labour standards (Lund-Thomsen and Coe, 2015; Wells, 2007).

Critics claim that COCs are implemented without the involvement of workers, lack credibility and transparency, and are designed to help multinational business to protect their image and profits by appeasing their target customers, rather than being serious attempts to provide accountability (Esbenshade, 2004; Seidman, 2008). Allegedly, multinational retailers and their suppliers adopt COCs to "shield themselves from public pressure and legal liability" and, because they are not part of state regulation, they do little to ensure multinational business change their practices (Bartley, 2005, p. 213). Multinational business may develop standardised COCs purportedly to empower workers and ensure their rights due to "institutional pressure" (e.g., from customers or social movement organizations), but in actually they can be largely "ceremonial" and multinational businesses continue to suppress workers' unions' power through tactics such as "screening out" union supporters during hiring processes; discouraging workers from forming unions and providing large grants to anti-union organizations (Egels-Zandén and Merk, 2014, pp. 464-465). Hence for critics, it is important to strengthen state capacity to reduce violations of workers' rights, rather than relying on 'soft' forms of voluntary regulation (Berliner et al., 2015).

Nevertheless, others argue that transnational actors (multinational brands, retailers, workers' rights groups) can play a pivotal role in strengthening the state's capacity to ensure improved worker rights and more democratic workplace governance (Berliner et al., 2015; Seidman (2008). They can foster "more stringent or capable state regulation and monitoring" of workers' safety. However, this is not simply a question of developing state capacity but also of "political will", for changes in state capacity are allegedly "only associated with changes in labour rights in countries where workers' interests are better represented in the political system" (e.g., through left-leaning political parties, high union density) (Berliner et al., 2015, p. 127).

Empowering workers in the workplace is a major issue regarding the adoption of COCs (Esbenshade, 2004; Locke et al., 2007). The "rights-based" accountability approach can help employees understand their basic rights and to actively participate in forming codes congruent with their needs but such approaches can be "redundant" where "they are misaligned with the realities" of those they are supposed to benefit (O'Leary, 2017, p. 23). Powerholders can influence participatory initiatives to impose their own agendas, voices, and

interests over those of marginalised groups (Jayasinghe and Wickramasinghe, 2011, p. 411). Hence the need to involve governments, workers' unions, and businesses to ensure workers' rights through COCs (Coslovsky and Locke, 2013).

Thus, most research recognises that the involvement of government is necessary to improve labour standards in developing countries. However, in a globalised economy, an individual government is only one relevant institutional actor, which has limited ability to regulate multinational businesses (Barrientos and Smith, 2007). Thus, when examining multinational business's power in developing countries, there is a need for deeper understanding of the roles governments and other actors can play in the socio-political and institutional contexts in which COCs operate, and its consequences in terms of standards for outcomes and process rights.

2.6 Neoliberal Settings and Codes of Conduct

Advocates of neoliberal globalisation claim that the free flow of capital and commodities across national boundaries benefits developing countries, for it creates a competitive environment that forces businesses to meet customers' expectations for high performance and low costs (Friedman, 2007; Toffler and Toffler, 1995). They see the free market and economic growth as a panacea to bring people out of poverty in developing countries like Bangladesh. However, critical accounting scholars have challenged these views (e.g., Brown and Tregida, 2017; Denedo et al. 2017). They argue that neoliberalism prioritises business interests, markets, capital accumulation and profit maximisation and ignores the interests of marginalised people such as workers, especially in developing countries such as Bangladesh, whose garment industry is often heralded as a success of neoliberal globalism due to its promotion of employment and fast economic growth (World Bank, 2017). The critics argue the cost of the latter has been a deterioration of marginalised workers' rights and safety (Anner, 2020; Bartley, 2005).

Since the early 1980s, development and structural reform programmes imposed by the International Monetary Fund (IMF) and World Bank have forced developing countries to create an investment and business-friendly environment (Nuruzzaman, 2004). Weak labour law, cheap labour and relaxed regulations relating to labour and the environment have

attracted multinational brands and retailers to source garments from developing countries like Bangladesh, given the high production costs and strict environmental regulations in their home countries. Neoliberal globalisation policies have strengthened the purchasing power of multinational brands and retailers (Lauwo et al., 2016) as they increase competition amongst manufacturers of garments, and the multinational brands and retailers can source these from a wide selection of countries and producers. Factory owners who fail to meet the demands of multinational brands and retailers are 'driven out of the market'. According to Anner (2017), neoliberal globalisation has created hegemony in the global garment supply chain and created power imbalances between global brands/retailers and suppliers (factory owners), and between the factory owners and marginalised workers. Now the supply chain is buyer driven. Multinational brands and retailers, often following "mergers, acquisitions and market concentrations", have become more dominant, and they employ price and sourcing squeezes when negotiating with increasingly dispersed suppliers (Anner, 2020, p. 1).

The price squeeze affects how much the multinational buyers pay factory owners for the products and the sourcing squeeze refers to shortened delivery times, modified order sizes, changes to product specifications at very short notice, and sanctions (fines) for not meeting production deadlines. To meet the demands of the multinational brands/retailers and to increase their profits, factory owners must increase productivity and minimise costs. Frequently the impacts of the price and sourcing squeezes are transferred to marginalised workers, and they incentivise factory owners to violate workers' rights and pursue anti-unionisation strategies. The factory owners' belief is that unionisation will bring pressure to increase pay, provide a safe work environment, and to stop impositions of long working hours and excessive production targets (Anner,2020).

Neoliberal globalisation has changed the relationship and role of the state within society (Harvey, 2003), for it has brought "an inexorable rise in the power of footloose capital, which erodes the power, influence and relevance of nation-states and labour" (Unerman, 2003, p. 426). The policies of governments in developing countries increasingly cater to the interests of businesses, especially within the global garment supply chain network. As Levy (2008, p. 943) points out, they constitute "integrated economic, political, and discursive systems in which market and political power are intertwined". These are based on neoliberal strategies.

Power dynamics and contestation are integral to this production network. Its dominant actors, multinational brands and retailers, play a pivotal role in creating employment opportunities and economic growth in garment manufacturing countries. Consequently, the role of the government becomes redefined to meet the interests of multinational brands and retailers. To attract orders from them and to attract foreign investors, the government is often "unable or unwilling" to enforce laws governing corporate accountability or remediation of violations of workers' rights (Anner, 2017, p. 56; Siddiqui and Uddin, 2016). Rather the government plays a key role in promoting the country's cheap labour.

Low-cost workers are central to being globally competitive in the labour-intensive garment industry, so governments fear actively securing workers' rights will increase production costs and hamper the 'competitive advantage' of Bangladesh's RMG industry (Siddiqui and Uddin, 2016). Consequently, to meet multinational buyers' demands for low-price garments and fast delivery, workers are left to work in an unsafe environment, are paid low wages, and they have limited scope to exercise their rights to freedom of association and collective bargaining (Anner, 2017). The power of unions has weakened over the last two decades due to oppression by the government and businesses (i.e., garment factory owners). The prime objective of the government-business nexus is to align workers with the requirements of the multinational brands/retailers and investors – a cheap and flexible workforce, hence the rights and safety of the marginalised workers are often ignored.

According to neoliberal ideology globalisation has created a win-win situation for some actors: consumers in the Western world get cheap garments; multinational buyers and local factory owners gain profits, and in Bangladesh, where illiteracy and the unemployment rates are high, its significant competitive advantage in global garment production due to its cheap labour increases employment and economic growth. However, its marginalised and increasingly precarious workers are being deprived of their rights and safe working conditions. Despite the range of stakeholders with different economic and political interests in the supply chain, the wishes of the dominant hegemonic groups (i.e., business actors) prevail, with support from the state (Cooper, 1995). Creating employment opportunities are prioritised in Bangladesh, and the hegemony and inequalities created by neoliberal globalisation go unchallenged but rather are institutionalised in government policies.

However, critical accounting and development scholars claim that neoliberal forms of accountability that take market performance as its benchmark treat accountability in a technical and apolitical way that neglects the power asymmetries and socio-political contexts in which accountability initiatives are embedded (Brown and Tregidga, 2017; Gaventa, 2006). Critics question whether accountability mechanisms in COCs seriously attempt to protect the rights and safety of marginalised workers but are instead a 'greenwashing agenda' serving the interests of businesses (Barrientos and Smith, 2007, p. 713; Egels-Zandén and Merk, 2014). For Bartley (2005, p. 2012), business-led COCs are primarily "private regulatory initiatives" that promote self-regulation aimed at protecting and enhancing the hegemony of multinational brands and retailers rather than enhancing accountability to and for marginalised workers as they undermine state-based regulatory frameworks and allow the government to escape its obligations to protect workers.

Hence, critics portray COCs as serving the neoliberal agenda by reducing the role of the government and empowering business at the expense of workers' rights and safety. In many developing countries, including Bangladesh, it cannot be denied that the government has failed to adequately protect the rights and safety of workers, and multinational brands and retailers have situated their production where the legal structures to protect the rights of the workers are inadequate and weak (Salmivaara, 2018). By initiating COCs, the multinational brands and retailers may neglect the national constitution and labour laws and reproduce their dominance over the supply-chain (Bartley, 2005). Nevertheless, they would argue that voluntary accountability mechanisms such as corporate-led COCs are superior to the existing government mechanisms (e.g., rules, regulations, and sanctions).

2.7 Effectiveness of Accountability Mechanisms

Most accountability mechanisms do not adequately consider the socio-political context of developing countries (Booth, 2012) despite the success of accountability initiatives being highly dependent on the political system and social attitudes in a country, e.g., regarding the democratic exercise of political regimes, the existence of multi-party systems, guarantees of political and civil rights, and effective regulatory systems (Malena et al., 2004, p. 12). Goetz and Jenkins (2005) claim the level of democracy and free exercise of political and civil rights influence the formulation and securing of accountability demands. Conflicts between civil

society and political powerholders, rather than being subject to democratic processes, often culminate in “repression and violence” in developing countries (Hickey and King, 2016). For example, according to Human Rights Watch (2014) and other civil society groups, the Bangladesh government acts against citizens, opposition parties and media personnel, (e.g., through threats, arrests) who question or challenge them.

Accountability mechanisms in developing countries may often reflect a “pre-determined preference for institutional forms and approaches” aligned with Western countries’ theories of change (Hickey and King, 2016, p. 1226) but there is no “one-size-fits-all” solution (Fox, 2015, p. 346; McGee and Gaventa, 2011). Much social accountability literature portrays developing countries as autonomous, with citizens having easy access to information and the ability to hold powerholders to account (ibid.). These conditions may exist in developed countries but not in developing countries like Bangladesh. This does not mean that accountability initiatives cannot be undertaken, rather it marks how necessary it is to identify barriers in implementing accountability mechanisms and strategies to overcome them (McGee and Gaventa, 2011, p. 12). This requires a good understanding of “accountability politics” (Brown and Tregidga, 2017; McGee and Gaventa, 2011; Newell, 2006).

2.8 Recent Studies of Accountability Mechanisms in the Context of Bangladesh’s RMG Industry

As mentioned, two multi-stakeholder accountability initiatives (i.e., COCs) were introduced in Bangladesh’s RMG industry following the Rana Plaza incident. Several studies have investigated their implementation, i.e., of Accord and Alliance, especially their impact on working conditions (e.g., Barrett et al. 2018; Haque and Azmat, 2015; Siddique and Uddin, 2016; Sinkovics et al., 2016). However, there has been limited attention to whether the COCs affect the accountability to and for workers in Bangladesh’s RMG industry.

Sinkovics et al. (2016) found that Accord and Alliance have had a negative impact on working conditions. After their implementation, the compliance cost for factory owners increased significantly. Consequently, they increased the exploitation of their workers to cover these increased costs by imposing excessive workloads and terminating less skilled workers (ibid.). Siddique and Uddin (2016) identified the nexus of Bangladeshi government-business

relations as a root cause of workers' rights violation, claiming that the government was more inclined to support businesses, i.e., factory owners, and ignored the interests of workers. Consequently, businesses could often evade responsibility for not ensuring the safety and rights of workers. Similarly, Haque and Azmat (2015) found the "weak" role of the government was a barrier to ensuring a safe work environment for workers. They claimed that neoliberal practices of multinational brands and retailers, especially their buyers' demands for cheaper garments and faster delivery times, increased precarious work environments in developing countries like Bangladesh, with negative repercussions for workers. Chowdhury (2017, p. 945) argued that multi-stakeholder initiatives such as the Accord and Alliance are "fulfilling the neoliberal agenda" of the multinational business but fail to address problems that arise from the pursuit of neoliberal strategies, e.g., exploitative pricing and fast delivery - key reasons for poor work environments, more precarious work, and a diminution of workers' rights. The author criticised the Accord because its intervention has helped the multinational brands and retailers to evade "direct responsibilities" for the victims of the Rana Plaza disaster (ibid, p. 943).

When Donaghey and Reinecke (2018) compared the functions of the Accord and Alliance, they identified the Alliance as a corporate-led initiative that provided legitimacy to multinational brands and retailers, thereby allaying reputational risk, but which undermined the role of workers and unions. In contrast, they saw the Accord as an inclusive initiative that enhances "industrial democracy" and fosters workers' rights by involving the unions in workers' safety issues (see also Reinecke and Donaghey, 2015). Donaghey and Reinecke (2018) also claim that the Accord facilitated the representation of unions enabling them to play a pivotal role in addressing workers' safety issues. However, scholars have criticised the representation strategy of the Accord and Alliance. Alamgir and Alakavukhlar (2018) and Ozkazanc-Pan (2018) have criticised both for the lack of representation and recognition of workers within their governance, particularly female garment workers, and for not directly involving the government and local factory owners in their decision-making processes. Donaghey and Reinecke (2018, p. 25) found that local factory owners were perceived as creating "obstructionism" regarding workers' safety and unions' activities, consequently they are excluded from Accord agreements. They concluded that the Alliance can "foster effective problem-solving in the short run" whereas the Accord enhances "industrial democracy" and

"is necessary to build governance capacities involving workers in the long run" (ibid, p. 14). In contrast, Fougère and Solitander (2020, p. 683) have argued that multi-stakeholder accountability initiatives such as Accord "cannot be democratic by themselves". They challenge the dominant view that multi-stakeholder initiatives increase democratic control over business power, drawing on Mouffe's agonistic pluralism. Instead, they conclude that to understand politics and democracy, multi-stakeholder initiatives should not be examined in terms of internal stakeholder relations alone but rather on how stakeholders interact both within and outside the initiatives to exercise "legitimate voice" in the regulation of controversial issues. The authors found that international unions and workers' rights groups involved in the Accord viewed it as providing leverage to enforce existing Bangladeshi legislation, helping to empower workers, and working towards "more mature industrial relations" (Fougère and Solitander, 2020, p. 693). The multinational brands and retailers saw the multi-stakeholder initiatives as a way of restoring their "threatened legitimacy" after the fall-out from the Rana Plaza collapse. By relying on technical and non-radical approaches, Fougère and Soltidander (2020) claim a "provisional hegemonic stabilization" was made possible that enabled Western unions, civil society and business to work together (ibid., pp. 696-697). However, the "win-win" rhetoric of business actors and governance arrangements of the Accord has also been contested by local Bangladeshi unions and labour activists (e.g., on the grounds of non-representation of local unions, silencing of women workers and sovereignty issues), and critical academics and sceptical workers' rights groups. They draw attention to the failures of the Accord in addressing systemic issues related to neoliberal globalisation (in particular, the supply chain production model).

Nevertheless, some studies, (e.g., Donaghey and Reinecke 2018; Reinecke and Donaghey, 2015; Sinkovics et al.,2016), have found that the Accord and Alliance COCs have brought improvements in the work environment, such as better health and safety measures, improved ventilation in factories and the installation of fire and safety equipment. However, according to Sinkovics et al., (2016, p. 642), "workers are worse off than before" because the increased financial burden on factory owners has had a negative impact (e.g., excessive workload, low monthly income) on workers. They found no significant improvement in workers' empowerment and they noted violations of workers' rights to freedom of association and collective bargaining. Similarly, Alamgir and Banerjee (2019) argue that multi-stakeholders

initiatives such as the Accord do little to improve labour standards; instead, they provide legitimacy to multinational brands and retailers to operate in labour-repressive regimes.

The review of the recent studies suggests extensive scholarly works have been conducted on the implementation of the accountability initiatives. However, most of these studies have rarely studied the perspective of the stakeholders (i.e., both powerholders and marginalised) on COCs, impact of COCs on accountability practice, and especially whether COCs have secured, if at all, better accountability to and for workers.

2.9 Conclusion

The discussion above casts light on the practice of accounting and accountability in developing countries. Accountability remains a contested concept in accounting and development literature (Brown and Tregidga, 2017; Hickey and King, 2016) and understanding how accountability is best conceptualised and realised, and how it is perceived and experienced by different actors is challenging (Marini et al., 2017, p. 1347; Joannides, 2012). For Belal et al. (2015), accountability remains "elusive" in developing countries. Poor and marginalised groups (e.g., workers) there are often claimed to be disempowered and unable to hold powerholders to account (Goetz and Jenkins, 2005). Three major challenges are identified for achieving accountability in developing countries: failures of democracy; state failures; and corporate attitudes. Their governments are accused of being "more inclined to protect business" than protecting the interests (e.g., workers' rights and safety) of the workers (Siddiqui and Uddin, 2016, p. 679); and failing to enforce laws and regulations to ensure business accountability (Gallhofer et al., 2011). They are eager to attract and retain local/foreign investment and fear repercussions from acting against business. Neo-liberal policies such as deregulation have reduced the control of government over business and strengthened the position of the latter. The weakening control of government over business and high-profile industrial accidents (e.g., Rana Plaza incident) has led to a rise in accountability initiatives (i.e., COCs) which are often initiated or joined by multinational business.

This study is positioned within the critical debates that acknowledge and challenge the existing accounting and accountability practices allegedly motivated by neoliberal ideologies

that predominantly focus on measuring inputs, outputs, and outcomes and pay limited attention to the broader socio-political context of governance in developing countries (Booth, 2012; Hickey and King 2016). Accountability mechanisms such as COCs have been developed in developing countries but these often approach accountability in an overly technical and apolitical way, understating the importance of the socio-political context in which they are embedded (Alawattage and Azure, in press). There is a large and growing literature that investigates multi-stakeholder accountability initiatives such as COCs. The literature review reveals debates regarding the effectiveness of the COCs. One group of scholars (e.g., Chakrabarty and Grote, 2009; Nadvi and Wältring, 2004) see the COCs as an alternative solution to developing countries' poor regulation and law enforcement. They claim that COCs have been effective for improving "outcome standards" such as the implementation of minimum wages, workplace safety, and reduced overtime work. However, another group of scholars (e.g., Barrientos and Smith, 2007; Bartley, 2005; Conroy, 2007; Egels-Zandén and Merk, 2014; Esbenshade, 2004; Locke et al., 2007; Locke et al., 2013; Seidman, 2008; Sinkovics et al., 2016) see COCs as an initiative of multinational brands and retailers primarily aimed at shielding their reputation and goodwill. They claim that COCs have made little impact on "process rights" such as freedom of association, and rights to collective bargaining that could strengthen labour's position. Hence, these studies show inconsistent results. Most have paid little attention to the power dynamics and politics regarding the implementation of the accountability initiatives, and few have studied the impact of COCs on accountability practices, especially whether COCs have secured, if at all, better accountability to and for workers. Development and critical accounting scholars emphasise the importance of understanding the role of power and politics in accountability practices, the need for critical analyses of existing accountability mechanisms, and developing new context-specific accountability strategies (Dillard and Vinnari, 2019; Joannides, 2012, p. 256; Messner, 2009; O'Leary, 2017). This study has sought to examine these issues.

This research is positioned within the literature arguing for the rights of vulnerable groups (e.g., workers and unions) and more specifically, granting them greater voice within accounting and accountability practices. To do so, critical dialogic approaches that attempt "to address the challenges of speaking and being heard" in contexts of strong power asymmetries (Brown and Tregidga, 2017, p. 2) are turned to. Power imbalances between the

powerholders and marginalised groups impact the practice of accountability (ibid; Tanima et al., 2020). For example, workers in developing countries have insufficient influence to hold business actors (e.g., MNCs) accountable due to substantial power asymmetries (Sinkovics et al., 2016, p. 619). This study is situated within broader critical accounting, especially, agonistic democracy utilising dialogic accounting, which is deemed to be important for theorising accounting and accountability practice. Drawing on dialogic accounting, this study critically evaluates the existing accountability mechanisms (i.e., COCs) in Bangladesh's RMG industry with the aim of advancing more effective ways of securing accountability to and for vulnerable workers in developing countries.

CHAPTER THREE

Theoretical Framework

3.0 Introduction

This chapter introduces the theoretical and analytical frameworks used to address the research objectives and questions outlined in chapter 1. These are based on agonistic theory in accounting (i.e., dialogic accounting) and development studies research. From a critical perspective, this study argues that mainstream monologic ways of conceptualising accounting and accountability focuses on a single narrative, influenced by positivism and capitalist market perspectives (Brown and Dillard, 2015). Consequently, it attempts to depoliticise accounting and accountability practice by predominantly focusing on a singular narrative, i.e., neoliberal ideologies and policies (Brown and Dillard, 2015; Kingston et al., 2020). To challenge the emphasis of neoliberal ideologies and promote the increased democratic participation of stakeholders (i.e., both powerholders and marginalised) in accounting and accountability practice, this research draws upon agonistic political theory based dialogic accounting.

This research is positioned within the critical theorisation of dialogic accounting. The rationale for this approach is the need to recognise politically contested issues regarding the design and implementation of accountability mechanisms, attendant power asymmetries, and multiple ideological differences. Drawing on the work of Chantal Mouffe and Ernesto Laclau, Brown (2009) introduced the concept of dialogic accounting, based on agonistic political theory, to the accounting literature (Alawattage and Azure, in press). By taking divergent perspectives seriously, Brown (2009) questions dominant ideologies (e.g., the prioritisation of business and shareholders) in mainstream accounting and accountability practice and instead she advocates inclusive, participatory, and pluralistic approaches (Alawattage and Azure, in press; Alawattage and Fernando, 2017; Dillard and Roslender, 2011).

This chapter is structured as follows. Section 3.1 discusses the critical dialogic accounting literature this research is positioned within. The following sections examine the main differences between monologic (conventional) and dialogic approaches to accounting and accountability, and they provide a perspective on alternative agonistic accounting and

accountability practices. Section 3.3 outlines the principles of dialogic accounting. Section 3.4 summarises the reasons for using dialogic accounting as the theoretical framework. Section 3.5 specifies the analytic framework and Section 3.6 provides concluding comments.

3.1 Critical Theorisations of Monologic and Dialogic Accounting

Theorisations of dialogic accounting aim to problematise and disrupt narrow, 'monologic' framings that dominate the mainstream accounting and accountability practice (Brown, 2009). The mainstream monlogic accounting and accountability practices are "overwhelmed by pre-given values and assumptions of capitalism" (Aleksandrov et al., 2018, p. 1119) and depoliticise accounting through denying the politics within accounting (Brown, 2009). Critical accounting scholars argue that the de-politicisation occurs through ignoring the broader cultural and social contexts within which accounting, and accountability practices are embedded. Dillard and Vinnari (2019, p. 19) contend that the increasing focus of mainstream accounting and accountability practices on "systematic or technical properties" (e.g., parameters set by capital market) leaves contestable values and assumptions of neoliberal ideology unchallenged. Gallhofer and Haslam (2003, p. 1) see the mainstream monlogic accounting and accountability practice often as a "somewhat unexciting and unappealing mechanical practice that records and reports the 'facts' that are simply to be recorded and reported". Critical accounting researchers, by contrast, see accounting as an "interesting rhetoric" and question the dominant 'monologic' approach (Bebbington et al., 2007; Brown, 2009; Brown and Dillard, 2013; Brown and Tregidga, 2017; Dillard and Roslender, 2011; Dillard and Vinnari, 2019; Moore, 1991, p. 786). They argue that accounting and accountability practices are unavoidably value-laden and political, and they cannot be treated in a technical and apolitical way. Brown (2009) advocates for an alternative approach (i.e., dialogic accounting) that attempts to re-politicise accounting and accountability practice. Dialogic accounting surfaces the politics of accounting and accountability practices by making alternative perspectives visible, exposing power relations and potentially challenging the dominant ideologies (e.g., neoliberal ideology).

This study is concerned with the "democratisation" of accounting and accountability practice that takes divergent and contested socio-political perspectives seriously. It aims to facilitate "progressive change through… implementation of effective engagement strategies within a

decidedly politically contested domain" (Brown and Dillard, 2013, p. 19). To achieve this, I draw upon Brown's (2009) dialogic accounting and other scholarly works (i.e., Fougère and Solitander, 2020; Goetz and Jenkins, 2005 and Newell, 2006) on accounting and accountability practice based on agonistic democracy theory. I found it useful to draw upon the broader critical accounting literature to conceptualise monologic and dialogic accounting and situate this study within these debates. In the following sections, I discuss the dominant monologic approach to accounting and accountability practice and adopt a dialogic approach.

3.1.1 Monologic Accounting

The term monologic is attributed to Mikhail Bakhtin, a famous Russian philosopher. According to Bakhtin, monologism refers to a condition "wherein the matrix of ideological values, signifying practices, and creative impulses that constitute the living reality of language are subordinated to the hegemony of a single, unified consciousness or perspective" (cited in Gardiner, 2002, p. 26). Anything inappropriate to hegemonic consciousness is regarded as "extraneous or superfluous" (ibid.). In other words, monologism ignores an "individual's capacity to produce autonomous meaning" (ibid.). For Bakhtin (1984, pp. 292-293), monologism is "deaf to other's response, does not expect it and does not acknowledge it in any decisive force… pretends to be the ultimate words".

In critical accounting literature, monologic accounting and accountability practice is often viewed as an outcome of capitalist perspectives and positivism (Cooper and Sherer 1984; Dillard and Vinnari, 2019; Malsch, 2013). The values and assumptions (e.g., being neutral and objective) of mainstream monologic accounting are presumed to benefit everyone irrespective of their socio-political standpoints (Brown, 2009). The values and assumptions of mainstream accounting based on capital market needs or shareholders' profit maximisation allegedly allow decision makers to ignore the social impacts of their actions (Brown and Dillard, 2015), resulting in mainstream accounting that is "limited and one-sided". Its claims that accounting practice is objective is a "myth" that "disguises the true nature of accounting" (Morgan, 1998, p. 477). Critical accounting scholars argue that the singular dominant ideology in accounting and accountability practice allows the powerholders (e.g., business actors) to "entrench their meanings and preferences and (wittingly or unwittingly) "universalise" their own partial positions" (Brown, 2009, p. 316). The dominance of one singular ideology and

perspective leaves little or no space for other subjective truths within the monologic frame and consequently, that confines the parameters for debates and discussions (ibid; Dillard and Vinnari, 2019). Delimiting the parameters for debates narrows down the process of democratic participation through which alternative voices can be heard (Brown, 2009).

Brown and Dillard (2015, p. 248) contend that the dominance of neoliberal ideology in monologic accounting and accountability practice is "inadequate for a profession [accounting] that purports to act in the public interest … particularly given the profound social and environmental impacts that flow from corporate practices". This research positions the traditional monologic accounting and accountability practice as hegemonic and a contributing cause of social inequalities (Kingston et al., 2020). Here, hegemony refers to "how society comes to be structured around particular power formations" (Spence, 2009, p. 209). While recognising the power formations in hegemonic order, agonistic theory argues that every hegemonic order is open to contestation through counter-hegemonic invention. A counter-hegemonic intervention aims not only to expose a "true reality" but also envisions a given situation in a new configuration (Mouffe, 2013), such that an existing formation can be disrupted and repositioned (Kingston et al., 2020).

Rather than prioritising the interests of capital markets, financial investors and business, critical accounting scholars underline the need for an alternative approach to accounting and accountability practice. A growing number of critical accounting scholars recommend more democratic approaches (Alawattage and Azure, in press; Alwattage and Fernando, 2017; Bebbington, et al., 2007; Brown, 2009; Brown and Dillard, 2015; Brown and Dillard, 2015a; Brown and Tregida, 2017; Dillard and Vinnari, 2019; Molisa et al., 2012; Tanima et al., 2020). They call for participatory forms of accounting to replace monologic accounting and take pluralism more seriously. They argue that a democratic approach should allow various actors (i.e., powerholders and marginalised) with diverse perspectives to participate in resolving issues bearing on their interests. A pluralistic environment should create space for participation by various stakeholders on contested issues (Brown, 2009). The critical accounting scholar advocates for democratic and pluralistic approaches that not only facilitate the expression of diverse views and perspectives of actors; but help to "broaden out" and "open up" debates on contested issues (Dillard and Brown, 2015, p. 62); and to

recognise that this may not provide "a solution assumed optimal for all actors" (McLean and McMillan, 2003, p. 191). In this study, I present dialogic accounting as a possible means of disrupting the ideology and values that mainstream monologic accounting and accountability represent. This approach is detailed below.

3.1.2 Dialogic Accounting

Dialogic accounting advocates pluralistic and democratic forms of accounting and accountability that considers socio-political contexts and serves multiple public interests. It assumes that human beings mutually and collectively construct accounting reality and the social world, and accounting can never be value-free or apolitical (Tinker et al., 1991). Rather, political contestation and debate should be accepted and not viewed as problematic. Dialogic accounting facilitates and creates space for stakeholders with diverse ideological orientations to discuss and debate contested issues and to (re)construct their views, perspectives and ideologies (Brown, 2009; Molisa et al., 2012). With its agonistic roots, dialogic accounting suggests participatory dialogues among stakeholders can inform and increase stakeholders' awareness of contested socio-political factors bearing on accountability practices, and thereby help recognise alternative views, especially of marginalised groups.

Dialogic accounting recognises "the power dimensions of social relations", and how power asymmetries among stakeholders affect or prevent some (i.e., marginalised people) from participating in or influencing decisions (Brown, 2009, p. 219). In its search for 'right answers', mainstream monologic accounting disregards power asymmetries among stakeholders and their diverse views when reaching a 'consensus' (Dillard and Roslender, 2011). Dialogic accounting, by contrast, promotes dialogue and participation among stakeholders holding multiple ideological perspectives. Through dialogue, it seeks to create space for alternate views and provide a "platform for normally unheard voices to be heard" (Bebbington et al., 2007, p. 366). Dialogic accounting "makes power relations transparent" and reveals the dominant voices in accounting and accountability practice (Brown, 2009, p. 318). Unlike mainstream monologic accounting, dialogic accounting refuses to privilege capital markets and shareholders' interests, rather it aims to promote "multi-voiced" accounting and accountability practices and to prioritise diverse stakeholders' interests, thereby facilitating a more pluralistic understanding of the public interest. Hence, dialogic accounting challenges

technocratic and monologic forms of mainstream accounting and accountability practice. Table 3.1 summarises the differences between monologic and dialogic accounting.

Table 3.1 Differences between monologic and dialogic accounting

	Monologic accounting	Dialogic accounting
View of accounting	Prioritizes the perspectives, goals and values of business, investors and capital markets (e.g. shareholder wealth maximization, economic growth). Broader financial, social and environmental impacts of organizational decision-making accounted for where a "business case" can be made. New public management techniques help make the public sector more "business-like".	Seeks to democratize accounting by developing pluralistic accounting systems responsive to the decision-making and accountability needs of a range of societal groups for use in organizational and civil society contexts. Diverse range of goals and values recognized including, inter alia, efficiency, economic growth, sustainable livelihoods, labour rights, fair trade, cultural identity and social justice.
Relationship of accounting to broader public interests	Accounting theory and practice portrayed as technical, neutral and apolitical. Technical standardization around business, investor and capital markets perspectives – underpinned by neoclassical economics and neoliberal logics – is asserted to also serve broader public interests.	Accounting theory and practice are inherently political and value-laden. Aims to deal openly with plurality, contestability, uncertainty and the value-laden nature of accounting appraisals. Focus on the need for broadening out/opening up forms of accounting that take divergent socio-political perspectives seriously and thereby support democratic participation and decentred governance practices.
Incomplete knowledge and uncertainty	Focus on stability of extant systems through managerialist strategies; for example, sustainability challenges framed as risk management issues (e.g. protecting profits against external "shocks", mitigating negative public reactions) to be addressed through technical methods and stakeholder management initiatives.	Contested framings, policy controversies, social justice and power key foci: questions about accounting and reporting of what, for whom, in what ways, and who gains or loses. Different forms of incomplete knowledge – risk, uncertainty, contestability and ignorance – recognized.
Styles of appraisal	Narrowly framed expert-based quantitative methods (e.g. cost–benefit analysis, probabilistic risk assessments) that close down around business framings. Costs and benefits assessed in financial terms, longer term highly discounted, models underpinned by instrumental economic logic. Distributional questions beyond impacts for shareholders and capital markets rarely addressed.	Need for cross-disciplinary expertise and new appraisal approaches. Focused on assessment methods that broaden out in terms of inputs, open up issues for critical reflection and wider debate (e.g. scenarios analysis, Q methodology, counter-accounts, external social audits). Substantive exploration of divergent socio-political framings of issues.
Governance, policy and mobilization processes	Top-down approach to governance. Mainstream accounting/business case framings sedimented through accounting education, professional socialization and institutional structures (e.g. business domination in accounting rule-making). Minimal or instrumental approach to stakeholder engagement.	Far-reaching innovation and change seen as unlikely from working solely through prevailing institutions. Consensus-oriented approaches susceptible to domination by incumbent elites. Need for concerted engagement with formal policymaking processes sitting alongside citizen engagement and mobilization.
Implications for non-shareholder constituencies	Does not admit divergent socio-political perspectives. Closes down appraisal processes by ignoring the information/accountability needs of non-shareholder constituencies. Public interest issues, when considered at all, framed in terms of neoliberal values and capital markets.	Looks for empowering designs that go beyond business case understandings of accounting and accountability. Targeted efforts to work with groups whose information and accountability needs are currently ignored, marginalized and/or not well understood. Broad-based alliance-building linking those interested in developing pluralist approaches to accounting.

Source: Brown and Dillard (2015, p. 253-254)

3.2 Towards an Agonistic Approach

Deliberative and agonistic democratic theory are both participatory approaches (Brown, 2009) but they have different theoretical bases and views of participatory processes. Deliberative democracy, influenced by the work of John Rawls and Jürgen Habermas, assumes that "it is possible to reach a consensus that would be deeper that a mere, agreement on procedures, a consensus that could qualify as moral" (Mouffe, 2000). In a deliberative approach, participants are considered to have equal space to share their perspectives, values and interests within "ideal speech" situations. However, this can gloss over or ignore important issues of power asymmetries among participants.

Deliberative democracy is criticised by scholars such as Chantal Mouffe for seeking to achieve "a fully inclusive rational consensus" (Mouffe, 2000, p. i), which can be difficult to achieve due to "cultural" and "ideological" differences and power asymmetries of participants (Molisa et al., 2012, p. 304). Thus, it can silence the voice of marginalised groups (Molisa et al., 2012; Mouffe, 2000, p. i; Tanima et al., 2020). In contrast, scholars such as Brown (2009), call for a more pluralistic but agonistic approach based on the work of Chantal Mouffe and Ernesto Laclau to democratise accounting and accountability practice. An agonistic approach questions the feasibility of often reaching a rational consensus and instead promotes a form of pluralism that addresses power asymmetries in social relations. In other words, an agonistic approach recognises that all participants in deliberations (i.e., powerholders and marginalised people) have unequal power.

Although dialogic accounting based on an agonistic democracy model advocates pluralism and recognises power differentials among actors (i.e., participants), it rejects the idea of "fully inclusive rational consensus." It argues that often there is no sole right answer (Brown, 2009). Given the different and complex social realities held by actors, their differing ideologies, and the power asymmetries between them, it is often impossible to reach an all-encompassing consensus. However, a provisional agreement or "conflictual consensus" can be reached through debate and dialogue.

Agonistic democracy creates interactive learning opportunities for actors with different ideologies, values, and perspectives, and by acknowledging the plurality of ideologies, it treats alternative views as legitimate. With its agonistic roots, dialogic accounting is:

> Based on assumptions of a plurality of legitimate perspectives, it is aimed at enabling social actors to engage in wide-ranging discussion and debate about the kinds of organizations and societies they want to help (re)create in a manner that respects their diverse perspectives (Brown, 2009, p. 337).

Dialogic accounting seeks to initiate and enable more transformative 'social change' (Brown, 2009) by engaging stakeholders (i.e., powerholders and marginalised people) holding diverse perspectives and conflicting ideologies on contested social issues and, through alternative accounting and accountability practices, helping them to articulate their demands and understand those of others.

Molisa et al. (2012) examined the challenges of applying agonistic democracy in accounting and accountability practices, particularly in the context of developing countries. They claim that agonistic models are mostly applied in developed countries and some key issues need considering before applying them in developing countries like Bangladesh. Kapoor (2008, p. 113) argues that agonistic democracy has paid insufficient attention to "the discursive barriers between elite and subaltern, and … lack of importance…to the state". Developing and developed countries have significantly different socio-political and economic contexts. In developing countries limited practices of democracy, the lack of opportunity to practice civil and political rights, weak legal and regulatory frameworks, and weak civil society organisations limit stakeholders' (particularly marginalised people) ability to participate in democratic decision processes (Goetz and Jenkins, 2005; Malena et al., 2004; McGee and Gaventa, 2011). These factors apply to this study that examines the potential of the agonistic democratic model to accounting and accountability practices within Bangladesh's RMG industry.

This study critically evaluates the existing accountability mechanisms (i.e., COCs) in Bangladesh's RMG industry with the aim of advancing more effective ways of securing

accountability to and for vulnerable workers in developing countries. To achieve this, the study evaluates the notion that multi-stakeholder accountability mechanisms bring greater democratic control on corporate power (Fougère and Solitander, 2020; Whelan, 2013). These mechanisms are often framed in terms of consensus (i.e., a deliberative approach) between stakeholders, e.g., State, multinational business, unions, and workers' rights groups (Fougère and Solitander 2020). In contrast to a consensus oriented deliberative approach, an agonistic approach to participative democracy places a central role upon "difference and conflict" (Brown, 2009, p. 318). Advocates of agonistic theory argue that "every consensus exists as a temporary result of a provisional hegemony, as a stabilization of power and that always entails some form of exclusion" (Mouffe, 1999, p. 756). To understand the contestation surrounding the multi-stakeholder accountability initiatives this study not only looks at the relations (as detailed in section 3.5) of the actors who are involved in the initiatives and contributing to the provisional hegemony, but also at those actors who are excluded or who have chosen to work within or outside as adversaries (Fougère and Solitander, 2020).

3.3 Principles of Dialogic Accounting

Critical accounting scholars (Brown, 2009; Dillard and Brown, 2012) have proposed eight principles to challenge monologic accounting and accountability practices, and to take pluralism and democratising accounting and accountability practice seriously. This study examines if and how such dialogic accountability practices could be operationalised in Bangladesh's RMG industry. The principles are summarised below:

1. Recognise multiple ideological orientations

Dialogic accounting recognises that individuals and groups with different socio-political values, views and perspectives will conceptualise accountability differently – "for different things and in different ways" (Brown, 2009, p. 324). For example, the information needs and expectations of major powerholders (e.g., factory owners) and marginalised groups (e.g., factory workers) may differ. Dialogic accounting aims to facilitate the "expression of different perspectives and to encourage individuals and groups to engage in democratic interactions across perspectival borders" and to develop accounting and accountability practices that reflect these diverse views (ibid.). This requires establishing a broad stakeholder base and

recognition of marginalised groups insufficiently influential to have a voice in the decision-making process (ibid.).

2. Avoid monetary reductionism

Dialogic accounting approaches argue that accounting and accountability practices cannot be measured against a single benchmark (i.e., monetary tools) presumed as meaningful for all stakeholders. According to Brown (2009, p. 325):

> Monetization can dehumanize and devalue non-economic values; contributing to the "commodification of everything" …For some, such efforts reduce the values actors hold as citizens to consumer preferences, and thereby privilege the neo-classical economic view of humans. All activities become socially constructed as "economic" and regarded as "tradeable" against each other. As such, narrow economic rationalism may promote social and environmental exploitation.

Dialogic accounting encourages the production of qualitative and quantitative information so that individuals and groups "can see diverse effects for themselves, and make their own judgements about monetization, incommensurability and the extent to which they are prepared to make trade-offs" (ibid.).

3. Be open about the subjective and contestable nature of calculations

Mainstream monologic accounting and accountability practices often imply "a false sense of objectivity, precision and legitimacy" (Dillard and Brown, 2012, p. 9). Dialogic accounting opposes the notion of objective accounting practice that primarily serves capital markets and shareholders' wealth maximisation; and the confinement of accounting and accountability practices to measurements following principles and standards that create reporting in an allegedly neutral apolitical manner (Brown, 2009; Molisa et al., 2012). Dialogic accounting argues that preparers of accounting information must choose what to include in their calculus, and inevitable subjective biases incline them to reproduce particular perspectives and value weightings (Brown, 2009). To redress this, dialogic accounting advocates endeavours to create participatory dialogues among groups and individuals to reveal the

subjective nature of principles, standards and assumptions on which accounting is based. By doing so, participants can challenge and reconstruct accounting and accountability practice.

4. To enable accessibility for non-experts

Dialogic accounting argues that accounting information should be provided in "multi-layered ways" to make it more accessible to non-specialists and thereby address accounting's democratic deficit (Brown, 2009, p, 325). It is often argued that stakeholders need assistance to develop the necessary skills to understand accounting information and to engage in debate with experts. Dialogic accounting advocates presenting accounting information in an understandable way, whereas mainstream monologic accounting and accountability practices often use "technical information" that creates obstacles for non-experts to engage in the political process. This further institutionalises the democratic deficit practice of accounting and accountability (ibid., p, 326). According to Brown 2009, p. 326):

> There is also a need to facilitate the development of critically reflective practitioners able to dialogue across a range of disciplinary and ideological perspectives. To this end, experts themselves need to cultivate greater self-awareness of the values and assumptions underpinning their models and to be more transparent about the disagreements they have with each other.

5. Ensure effective participatory process

Dialogic accounting seeks to create effective participatory processes that enable individuals and groups to construct their views and values, and to identify key issues according to their preferences. An engagement is deemed to be effective only when participants can engage in this manner and they can "speak and press their claims in their own voices" (Dillard and Brown, 2012, p. 10). However, there are challenges in achieving this in practice (Brown, 2009). Lessons learned in participatory contexts inside and outside of accounting reveal the need to involve stakeholders early in the engagement processes, and to develop procedural rules to create "a more even playing field" for all participants" (Brown, 2009, p. 326).

6. Be attentive to power relations

Dialogic accounting claims that pluralistic accounting and accountability must explicitly recognise and challenge power relationships, for example, by "exposing the frames dominating specific decision outcomes and the resulting distribution of economic, social, environmental, political and cultural impacts" (Dillard and Brown, 2012, p. 10). As discussed in Section 3.1.1, mainstream monologic accounting neglects complex and unequal power relationships, and fails to question its dubious claim to be objective, when it actually prioritises business and shareholders. In contrast, dialogic accounting recognises how power asymmetries can influence decisions and restrict the participation of individuals and groups. According to Brown (2009, p. 326), "attention to the power dynamics inherent in any accounting situation is vital to ensure that currently marginalized groups are included in participatory processes…and that their concerns and priorities are not defined out of technical models". By proposing participatory accounting and accountability practices, dialogic accounting can challenge the dominant ideologies (i.e., capital markets and shareholders' wealth maximisation).

7. Recognise the transformative potential of dialogic accounting

Dialogic accounting rejects the technocratic nature of monologic accounting and accountability practices. Instead, it encourages "multi-perspectival discussion, debate and reflection" (Dillard and Brown, 2012, p. 11) so stakeholders can become aware of their different or similar views during accounting and accountability practices. Dialogic accounting seeks to expose "divergent perspectives" and "unexamined positions" that can be "interrogated, evaluated, confirmed, modified or abandoned" (ibid.). Thus, it has the potential to expose stakeholders to new understandings of accounting and accountability practices not "previously encountered" and thereby assist in "fostering transformative change" (ibid.).

8. Resist new forms of monologism

Dialogic accounting cautions against forming new forms of monologism. In other words, dialogic accounting does not focus on finding "new right answers" or "preferred outcomes" (Dillard and Brown, 2012, p. 11). It assumes that conflicts within stakeholders may not be

resolved (ibid.). Consistent with agonistic democracy, dialogic accounting aims to reveal conflicts and to maintain democratic contestations. Brown (2009, p. 327) contends that:

> The objective is not necessarily to reach agreement but rather a richer appreciation of complex issues. Social change is seen to be dependent on social interaction and learning—discussing and debating one's own and other peoples' interests and values.

However, all the principles of dialogic accounting may not be relevant in the context of developing countries (Kapoor, 2008; Molisa et al., 2012). Four of the dialogic accounting principles (i.e., recognise multiple ideological orientations; ensure effective participatory process; be attentive to power relations; and recognise the potential of dialogic accounting) are aligned with the framework suggested by Fougère and Solitander (2020). The analytical framework used in this study are based on these four dialogic accounting principles in Fougère and Solitanders' (2020) paper titled "Dissent in Consensusland: An Agonistic Problematization of Multi-stakeholder Governance". Both the dialogic accounting principles and Fougère and Solitanders' (2020) framework are based on agonistic democratic theory. Like dialogic accounting scholars, Fougère and Solitander (2020) see consensus-oriented approaches to address contested social issues as problematic. They do not perceive political debates and contestation as problematic. Rather, they view conflict and contestation as "ineradicable" and they advocate creating participatory political spaces that facilitate difference and debate among stakeholders rather than aiming to achieve consensus (Fougère and Solitander, 2020, p. 686). Discussion and debate over contested issues (e.g., multi-stakeholder accountability initiatives) would help (re)construct perspectives and ideologies of the stakeholders with diverse views and address conflicts and commonalities among stakeholders (Alawattage and Azure, in press; Brown, 2009).

3.4 Theoretical Framework – Dialogic Accounting

This study seeks to advance understanding of effective ways of ensuring accountability to and for vulnerable workers. Dialogic accounting is used as the theoretical framework to examine controversies surrounding the design and operation of COCs within their socio-political context. As discussed in Section 3.1.2, dialogic accounting focuses on diverse socio-political

perspectives and engagement strategies (Alawattage and Azure, in press; Alawattage and Fernando, 2017; Brown and Dillard, 2015) to address conflicts and commonalities among stakeholders, to engage multiple viewpoints, and to address power asymmetries (Brown, 2009; Denedo et al., 2017; O'Dwyer, 2005; Thomson and Bebbington, 2014; Vinnari and Dillard, 2016). Accounting and accountability practices are unavoidably value-laden and political. By taking divergent perspectives, dialogic accounting recognises these issues and divergent interests amongst stakeholders, whilst developing methods of accountability to and for vulnerable groups (e.g., workers) that further strengthen their empowerment. As in development studies literature, dialogic studies indicate that involving diverse actors "in the research process brings forth new insights, priorities and definitions of problems and issues to be addressed in the change process" (Gaventa and Cornwall, 2006, p. 125). This resonates with many concerns expressed regarding COCs.

Dialogic theorizing has, to date, been applied in accounting research in three main ways. Firstly, as an analytical approach to investigate competing socio-political perspectives within specific contexts and their implications for accounting and accountability. Studies include: analysing competing ideologies in the accounting and labour relations domain and their implications for accounting to employees and unions (Brown, 2000); exploring debates among business actors, governments, policymakers, labour unions and environmentalists over the operationalization of social and environmental accounting (SEA) (Brown and Fraser, 2006); investigating the disputed claim of the microfinance industry that it empowers women in developing countries (Tanima et al., 2020); and analysing debates among academics and civil society groups surrounding SEA engagement (Brown and Dillard, 2013). Analysing competing socio-political perspectives enables people to critically reflect on current accounting practices and consider alternative perspectives; for example, identifying whose and which framings of accountability dominate in specific contexts. The diverging views on COCs as accountability mechanisms in Bangladesh's RMG industry laid a basis for more in-depth study of current practices associated with the operation of COCs (the Accord and Alliance), the proposed government-led initiative, RCC, and their implications for accountability to and for vulnerable workers.

Second, dialogic accounting has been proposed as a means of advancing accountability theory and practice regarding engagement (Alawattage and Azure, in press; Alwattage and Fernando, 2017; Brown and Dillard, 2015; Brown and Dillard, 2015a; Molisa et al., 2012; Tanima et al., 2020). It emphasises the importance of engaging multiple stakeholders (Bebbington et al., 2007; Alwattage and Fernando, 2017), and getting researchers and participants to collaborate to critically reflect on diverse perspectives. This engagement process, following the writings of Paulo Freire, seeks to expose and reflect on "'invisible' or 'silenced' factors that oppress specific groups, re-examining situations in light of new understandings, problematizing existing situations, re-presenting and re-narrating existing situations" (Bebbington et al., 2007, p. 364); to identify ways of improving accountability mechanisms; and to generate new knowledge, ideas and action in specific contexts (ibid). This study interviewed the business actors (factory owners/management), workers, union leaders and other stakeholders (representatives of the government, Accord and Alliance, academics, and labour experts) to better understand issues surrounding the COCs from a diverse range of viewpoints.

Third, dialogic accounting scholars have proposed new approaches to accounting and accountability practices (Bebbington et al., 2007; Brown, 2009; Brown and Dillard, 2015; Brown and Dillard, 2015a; Brown and Tregida, 2017; Molisa et al., 2012) with the potential to enable marginalised groups to be involved in developing accountability mechanisms. Dialogic scholars emphasise the importance of understanding the role of power and politics in accountability practices and the need for context-specific accountability strategies (see also Joannides, 2012, p. 256; Messner, 2009; O'Leary, 2017). Dialogic accounting can create space for dialogic engagement between parties whilst recognising power asymmetries; for example, through producing counter-accounts that give visibility to the negative impacts of neoliberal development (George et al., 2017). Developing new tools to better address the accountability needs of vulnerable groups, namely vulnerable workers, was a central aim of this research project.

For this study, the three aspects (discussed above) have been considered in three interrelated steps. Step 1 involves a critical examination of debates and controversies over specific accountability mechanisms (i.e., COCs). This is undertaken in the literature review in chapter

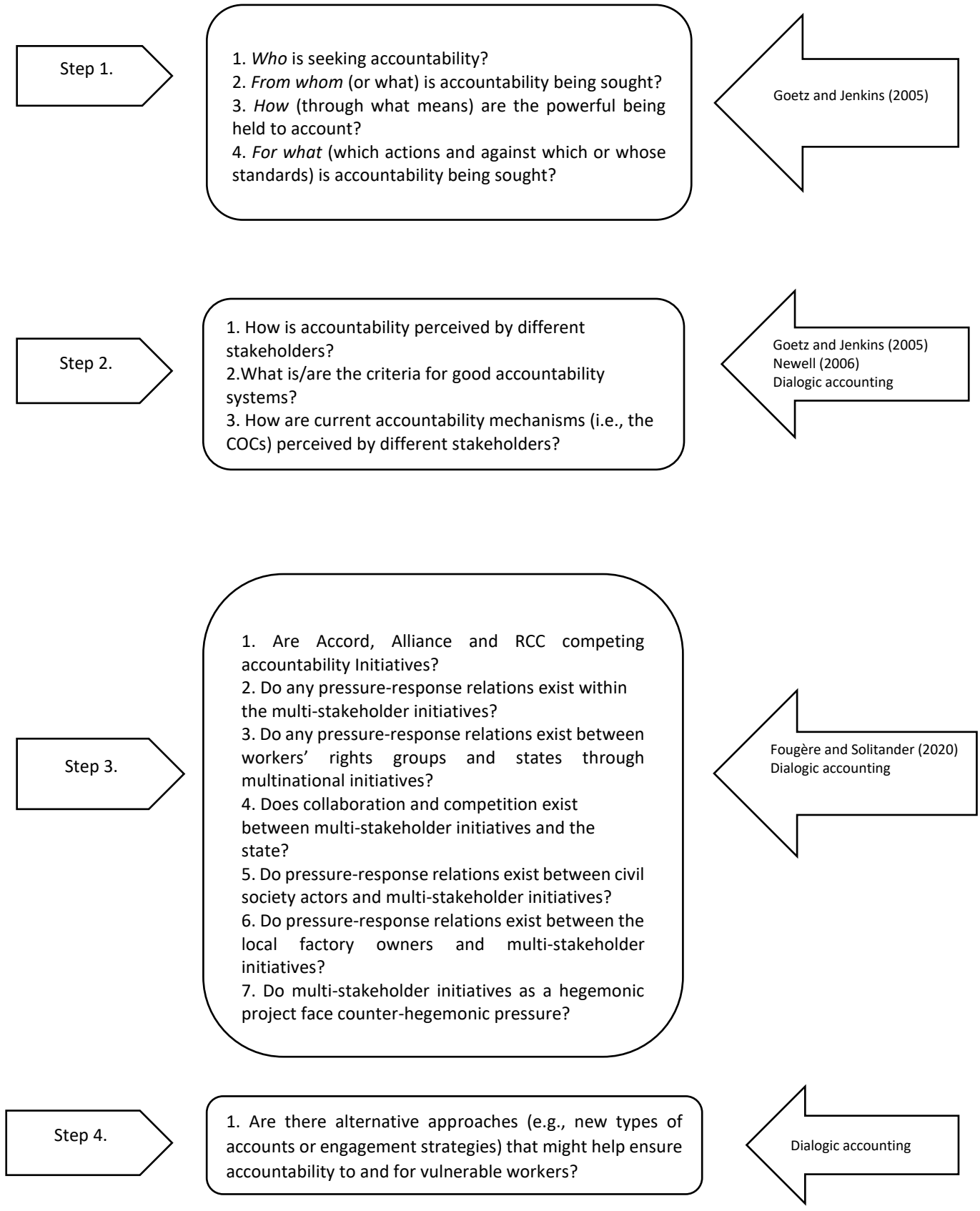
2 that discusses the diverse views regarding the effectiveness of COCs. This is examined further in step 2 through 29 participatory semi-structured interviews seeking to understand the diverse views, perspectives, tensions and controversies regarding the design and implementation of the COCs. Step 3 focuses on alternative accounting and accounting practices that reject the ideologies of monologic accounting, but consider power asymmetries, politics, and other barriers to successfully designing and operationalizing accountability mechanisms. This seeks to identify more effective ways of ensuring accountability to and for vulnerable workers.

3.5 Analytical Framework

The analytical framework in Figure 3.1 details the research questions for this study. Goetz and Jenkins' (2005, pp. 3-4) "new accountability agenda", Newell's (2006) "politics of accountability" and Brown's (2009) dialogic accounting were followed to critically evaluate the practice of accountability and specific accountability mechanisms. These identify the need to understand: *who* is seeking accountability, *from whom* (or what) accountability is being sought, *how* (through what means) powerful actors are being held to account, *for what* (which actions, and against which or whose standards) accountability is being sought, and how is accountability perceived by different stakeholder. Step 3 of the analytical framework is structured according to a recent paper based on agonistic pluralism (i.e., Fougère and Solitander, 2020). The paper helps to understand the pattern of relationship among key stakeholders surrounding the multi-stakeholder accountability initiatives. In seeking to advance understanding of how multi-stakeholder initiatives impact the advancement of worker rights and democratic participation, Fougère and Solitander (2020, p. 684) contest the "post-political" view of business-civil society-State relations promoted by many advocates of such initiatives. They demonstrate how multi-stakeholder initiatives are subject to dissensus, identifying three "ideal types" of adversarial relations: (1) competing, where a similar post-political regulatory logic (e.g., based on the idea of Habermasian-style consensus-oriented deliberation) about multi-stakeholder initiatives is reproduced; (2) pressure-response, where key stakeholders (e.g., workers' rights groups and unions) within and/or outside a multi-stakeholder initiative, exert pressure to improve the initiative while also highlighting its deficiencies through dissensus; (3) counter-hegemonic, where attempts are made to undermine multi-stakeholder initiatives and promote "radically different" projects. For

Fougère and Solitander (2020, p. 690, citing Mouffe), the first pattern reinforces a post-political vision that suggests antagonism can be eliminated, whereas the other two patterns challenge the dominant hegemony and in the third case especially, to seek to radically transform power relations. Based on these relations, this study aims to understand the competitions, contestations, debates, and tensions among key stakeholders surrounding the multi-stakeholder accountability mechanisms. The last step of the analytical framework is based on dialogic accounting. Step 4 of the analytical framework guide seeks to find alternative approaches, if any, to ensure accountability to and for the vulnerable workers of Bangladesh's RMG industry.

Figure 3.1: Analytical Framework



3.6 Conclusion

Two important claims will be examined and developed in this research. Firstly, it is claimed that agonistic democracy-based dialogic accounting theory has the potential to improve accounting and accountability practices. Several studies (Alawattage and Azure, in press; Alawattage and Fernando, 2017; Brown, 2009; Brown and Dillard, 2013; Chiapello, 2017; Dillard and Roslender, 2011; Dillard and Vinnari, 2019; Tanima et al., 2020) have indicated the dominance of singular logics (i.e., particularly business case and neoliberal perspectives) in accounting and accountability practices. They have advocated for alternative approaches that take diverse perspectives seriously to "broaden out" and "open up" dialogues and debates on what is accounted for, how and on whose terms, as well as new accountings that foster more democratic participation (Dillard and Brown, 2015, p. 62). These studies call for engaging diverse stakeholders; considering broader socio-political contexts; and challenging power asymmetries between various groups such as powerholders and marginalised groups. In this research, dialogic accounting has been the theoretical framework used to understand the contestation surrounding the implementation of accountability mechanisms (i.e., COCs) in Bangladesh's RMG industry. The study critically evaluates the multi-stakeholder accountability initiatives and aims to understand how current multi-stakeholder accountability mechanisms are perceived by various stakeholders. To achieve these ends, agonistics-based dialogic accounting theory and Goetz and Jenkins' (2005, pp. 3-4) "new accountability agenda" have provided a framework to identify *who* is seeking accountability, *from whom* (or what) accountability is being sought, *how* (through what means) powerful actors are being held to account, and *for what* (which actions, and against which or whose standards) accountability is being sought (Brown, 2009; Brown and Dillard, 2013; Brown and Dillard, 2015, 2015a; Dillard and Brown, 2012, 2015; Dillard and Vinnari, 2019; Tanima et al., 2020).

Secondly, this study examines whether voluntarist, consensus-oriented approaches towards multi-stakeholder accountability mechanisms, such as COCs based on Habermasian deliberative democracy and corporate social responsibility, lead to more democratic control over corporate power (Fougère and Solitander, 2020; Whelan, 2013). Agonistics-based dialogic accounting theory challenges this notion, i.e., it argues that overly optimistic or naïve notions of "partnership" and "consensus" gloss over conflicting ideas, experiences, and

expectations, and thereby decrease the democratic potential of stakeholder participation (Alawattage and Azure, in press; Brown, 2009; Brown and Dillard, 2015; Dillard and Vinnari, 2019). Some studies in other academic disciplines have examined the democratic potential of multi-stakeholder initiatives. Fougère and Solitander (2020, p. 683) have argued that multi-stakeholder accountability initiatives "cannot be democratic by themselves", and to understand politics and democracy, they should not be examined in terms of internal stakeholder relations alone but rather on how stakeholders interact both within and outside the initiatives to exercise "legitimate voice" in the regulation of controversial issues. However, there is limited case study research, if any, in the accounting literature that has attempted to investigate links between consensus-based multi-stakeholder initiatives and democratic potential, and their impact on accounting and accountability practices. To explore these links, this study not only examines the relations and competing perspectives of the actors (as detailed in Section 3.4 and 3.5) involved in the initiatives and contributing to the provisional hegemony COCs seek to establish, but also those actors who are excluded or who have chosen to work within or outside as adversaries.

The following chapter describes the research methodology and methods employed to collect and analyse the empirical data.

CHAPTER FOUR

Research Methodology and Methods

4.0 Introduction

As this study seeks to critically evaluate the debates and diverse perspectives of stakeholders regarding accountability practices in Bangladesh's RMG industry, a qualitative research approach was considered appropriate. According to Holloway and Gelvin (2017, p. 3), "qualitative research is a form of social inquiry that emphasises on the way people interpret and make sense of their experiences and the world in which they live". Qualitative research methods are used to explore debates, behaviour, feelings, perspectives of individuals (ibid; Denzin and Lincoln, 2008). The foundation of qualitative research lies in an interpretive approach to social reality and the description of the lived experience of human beings (Holloway and Gelvin, 2017, p. 3).

This chapter illustrates the research methods and methodological stance of the study. It outlines the qualitative research methods undertaken and the methodological justification supporting the methods employed. The chapter is organised as follows: Section 4.1 discusses the methodological approach; Section 4.2 addresses the methods of data collection and the appropriateness of the research methods, i.e., documents collection and interviews; Section 4.3 outlines the data analysis process; Section 4.4 addresses criticisms of the interpretive approach; and Section 4.5 summarises and concludes the chapter.

4.1 Research Methodology

The methodology was based on a philosophy of dialogic accounting outlined in the critical accounting literature (e.g., Bebbington et al., 2007; Brown, 2009), which deems that qualitative research is compatible with the dialogic framework, for it identifies multiple perspectives and recognises peoples' diverse views and interpretations of reality (Denzin and Lincoln 2008a). Unlike the positivist research perspective, qualitative research recognises subjectivity and does not purport to identify one correct answer (Willis, 2007).

Qualitative research emphasises the value-laden nature of inquiry and focuses on the "socially constructed nature of reality" (Denzin and Lincoln 2011, p. 8). It aims to understand "how social experience is created and given meaning" (Denzin and Lincoln 2005, p. 5). This is relevant for this study as accountability practices are viewed as socially constructed and it does not attempt to homogenise these as a unitary whole; rather, accountability practices are perceived as politically contested. The study considers views and perspectives of different stakeholders regarding the accountability practices of Bangladesh's RMG industry to address the research questions.

The flexibility of a qualitative research methodology helps researchers to investigate politically contentious issues, to recognise their complexity, and is attentive to subjectivity and power relations (Crotty, 1998). Given this research's orientation to critical accounting, qualitative research methods "facilitate study of issues in depth and details" (Patton, 2002, p. 14) and is compatible with a dialogic accounting research framework that explores how accounting operates in a socio-political context. Dialogic accounting scholars (Bebbington et al., 2007; Brown, 2009) stress that studies of accountability to and for marginalised groups should address power dynamics and the socio-political contexts in which accountability seekers and powerholders are embedded. Dialogic accounting recognises the values and interests of diverse stakeholders and endeavours to facilitate dialogue among policymakers, academics and other groups about contemporary social and political issues and their implications for accounting and accountability practices. In this study, I explore debates surrounding the content, design, and implementation of COCs in the Bangladeshi RMG industry to advance understanding of more effective ways of securing accountability to and for vulnerable workers.

Drawing on the principles and theory of dialogic accounting, Bebbington et al. (2007) developed a theoretical approach for engaging stakeholders on socio-political and environmental issues. However, to understand the practical implications of this theoretical perspective, scholars have called for its application in empirical settings. As discussed in chapter 2, prior research has paid insufficient attention to the power dynamics and politics surrounding the implementation of accountability mechanisms and the diverse views of the actors involved. Bebbington et al. (2007) recommend participatory research to identify ways

of improving accountability mechanisms; and to help generate knowledge, ideas, and action in case study contexts. Brown and Tregidga (2017) call for case studies that address the politics of accountability and incorporate the views and strategies of both dominant and marginalised groups. Hence, I undertook a case study to investigate issues pertinent to both development studies and accounting research. As discussed in the literature review (chapter 2), case-based research in developing country contexts has yielded deep and rich understandings of politically contentious issues involving a wide range of stakeholders (Lauwo et al., 2016; Sinkovics et al., 2016).

4.1.1 The Interpretive Research Paradigm

Situating research within a paradigmatic framework helps a researcher to "reflect upon the broader epistemological and philosophical consequences of their perspective" (Perren and Ram, 2004, p. 95). Crotty (1998) emphasises the importance of choosing a paradigm that contains an understanding of "what is" (ontology) and "what it means to know" (epistemology). This research employs an interpretive paradigm, whereby the knowledge of reality is a social construction by human actors, i.e., researchers do not uncover an objective social reality but instead focus on the socially constructed reality based on social practices that are interpreted (Chua, 1986). Various scholars (e.g., Ponelis, 2015; Anderson, 1998) claim a case-based approach matches the characteristic of interpretive inquiry.

Consistent with this view, this study attempts to make sense of, or interpret, phenomena in terms of meanings people bring to them (Denzin and Lincoln, 2013). According to Schwandt (2000, p. 193), in an interpretive study, "it is possible to understand the subjective meaning of action (e.g., actors' perspectives and beliefs). Chua (1986, p. 615) claims an interpretive study "does not seek to control empirical phenomena". Instead, it "takes place in real world settings and the researcher does not attempt to manipulate the phenomenon of interest" (Patton, 2002, p. 39). From an "ontological position interpretivism views social reality as consisting of the intrinsic meanings shared by members of a social group which are sustained by the action and interaction of the members" (Clark, 1997, p. 37). An interpretive paradigm seeks to understand the social world whereby "meaning is constructed by human beings as they engage in the world they are interpreting and make sense of it based on their historical and social perspective" (Creswell, 2003, p. 9). Recognition and the analysis of people's

perspectives, interpretations and knowledge are imperative in the interpretive paradigm. According to Mason (1996, p. 39), an interpretive approach is a "legitimate way to collect the data on ontological properties, to interact with people, to talk to them and to gain access to their … articulations". By taking divergent perspectives seriously, and by recognising diverse views, one can enrich people's understanding of the meanings of their actions (Chua, 1986, p. 615), and thus better evaluate the likely effectiveness of accountability mechanisms (i.e., COCs) to and for vulnerable groups (in this study, workers).

4.1.2 Case Study Research

According to Crotty (1998), a case-based approach can employ several techniques to gather and analyse empirical data in relation to research questions and objectives. It can help understand the content, design, implementation, and context of practice (Bowen, 2009). According to Ghauri and Pervez (2005), a case study is useful when 'how' or 'why' questions are being asked. By identifying *who* is seeking accountability*,* from *whom, where, how* and *for what* (see chapter 1), this study aims to understand and critically analyse accountability practices and to advance understanding of more effective ways of securing accountability to and for vulnerable workers in Bangladesh's RMG industry.

Case-based research provides a detailed, holistic description and analysis of a subject of study situated in a specific context and offers in-depth insight into real-life situations (Creswell, 2007; Merriam, 2014; Pickard, 2013; Ponelis, 2015). It can place research within a specific socio-political context and reveal diverse perspectives, tensions, contestations, and power asymmetries among various stakeholders. This is important as dialogic accounting is open to subjective interpretations of contested issues. A qualitative case study based on semi-structured interviews and document analysis was used to help understand the processes and problems therein and to engender greater understanding that can improve practice (Ponelis, 2015). Using various research methods (i.e., interviews and documents), the case study helped engagements with and to establish rapports with research participants, and provide rich descriptions that can give new insights in a unique setting (Merriam, 2014).

A single interpretive case can provide deeper and rich understandings of politically contentious issues involving a wide range of stakeholders, contextual complexities, and diverse perspectives of the actors (Stavraki, 2014). The unit of analysis for this case study was the five stakeholder groups identified (i.e., workers, labour union leaders/social movement organizations, Accord/Alliance and RCC officials, government/ILO officials, and factory management/owners). These groups along with the academics interviewed had diverse viewpoints regarding the design and implementation of the COCs. Participants from each stakeholder group were interviewed to study the controversies surrounding the COCs.

As mentioned in chapter 1, the controversies cover the content, design, and implementation of COCs. Purposive sampling provided information-rich cases and helped identify issues of central importance (Battaglia, 2011). Other sampling methods (e.g., convenience and snowball sampling) select research participants who are more readily accessible which limits the opportunity of other qualified participants to participate, whereas purposive sampling selects participants based on the study's purpose with the expectation that every interviewee will provide unique and rich information of value (Battaglia, 2011).

A frequent criticism of case-based research is its lack of representativeness and generalisability (Creswell, 2007; Hamel, 1993) given its dependency on a single or few case explorations. However, this study did not aim to produce statistical inferences – consistent with a positivist research approach, and generalisability is of little relevance as this research sought particularisation (i.e., the effectiveness of COCs in Bangladesh's RMG industry).

4.1.2a Research Site

Dhaka is the capital of, and the largest city in Bangladesh, with a population exceeding 20 million, and is the centre of business, education, and government. Circa 4500 of 6000 RMG factories in Bangladesh are in Dhaka due to the availability of raw materials, workforce, lower transportation costs and reliable power supply (Asia Foundation, 2018). Situating my research within Dhaka helped me to interview key participants of this research, namely owners and workers of the Accord/Alliance listed factories, union leaders, government officials, labour experts and academics.

4.2 Data Collection Methods

To understand and explore the diverse perspectives and interpretations of stakeholders regarding accountability practice in Bangladesh's RMG industry, several research methods were applied. The interviews and document analysis revealed the contestations, debates, controversies, and power relationships of various stakeholders regarding the design and implementation of the accountability mechanisms (i.e., COCs). The following sections detail and discuss the methods employed.

4.2.1 Interviews

Semi-structured interviews are commonly used data collection methods in case study research (Eriksson and Kovalainen, 2012) and in-depth semi-structured interviews are often recommended in exploratory research (Saunders et al., 2009) to help researchers to learn about the views, perceptions of others and provide rich empirical data (Qu and Domay, 2011). Hence this research used semi-structured interviews to understand different stakeholders' views, perspectives, and contestations, and to advance effective ways of securing accountability to and for vulnerable workers. They revealed the diverse understandings of accountability practices held by the five major groups of key actors in the accountability initiative of Bangladesh's RMG industry. In addition, academics and labour experts were interviewed. A total of 29 interviewees were selected:

Table 4.1. Number of interview participants

Workers	9
Union Leaders	5
Labour Experts/Academics	4
Accord/Alliance Officials	4
Government/ RCC Officials	2
Factory Owners	5
Total	**29**

Criteria for selecting the interview participants were:

- Workers (minimum work experience of 5 years or started working in the RMG industry before the Rana Plaza incident).
- Labour union leaders/social movement organizations who organise garment workers and were actively involved in the labour movement after the Rana Plaza incident.
- Officials from COCs' implementation bodies (i.e., Accord/Alliance officials) who were key in initiating, monitoring, and implementing the Accord and Alliance.
- Government/RCC officials directly involved in oversight and policy making of Bangladesh's RMG industry and implementing RCC.
- Factory management/owners (listed under the Accord and Alliance agreement and operating the business for the last 10 years).
- Academics who had worked with the Accord/Alliance bodies or engaged with Bangladesh's RMG industry.

Five different interview protocols were prepared. Appendix C provides the list of questions used. These were designed to address the three research questions derived from the central issues identified in the accounting and development studies literature:

1. Understanding of the contested term "accountability"
2. The impact of socio-political context in accountability practices
3. Stakeholders' specific experiences with the accountability mechanisms
4. Roles of powerholders in ensuring accountability to and for vulnerable workers.
5. Exploration of controversies surrounding the design and implementation of accountability initiatives
6. Alternatives to the current form of accountability mechanisms (i.e., Accord, Alliance and RCC).

The questions explored controversies amongst stakeholders concerning the design and operation of COCs. Given this research's dialogic and exploratory methodological approach, purposive sampling was used to identify and select interviewees experienced and knowledgeable about these issues (Patton, 2002).

Before going to Bangladesh for the fieldwork, I made a list of potential interviewees from government organisations/ RCC, Accord/Alliance, labour experts/ academics, workers, unions leaders and factory owners deemed most relevant to the research questions and likely to be accessible. Once in Bangladesh, I met most of the interviewees twice. In the first meeting, I introduced my study, provided the information sheet and consent form, and briefly explained my research and how the interview would be conducted. Upon gaining approval of the research participants, a second meeting appointment was made for other interviews. Interviews with the workers and union leaders were conducted in Bengali, however, other interviewees preferred to communicate in English language. The interviews with government officials, factory owners, academics, labour expert and union officials were conducted in their offices. Interviews with workers were conducted in cafes, public places and in their homes. On average the interviews lasted 40 minutes. Their duration depended on the participant's time, eagerness to talk, and their experience or understanding of the research issues. All interviews were audio-recorded with the permission of participants and notes were also taken.

Interviewees were not interrupted even if they veered off-topic to allow them to feel comfortable, to speak freely, and to share issues they considered important. This allowed the findings to be more reflective of the views, perceptions, and voices of interviewees. The interviews were designed to encourage two-way communication, to learn from the interviewees, and to stimulate critical reflection (Bebbington et al., 2007), consistent with a dialogic approach to interviewing (George et al., 2017). By taking divergent perspectives seriously, this study sought to recognise the values and interests of diverse stakeholders and address accountability to and for vulnerable groups. As in the development studies' literature, dialogic studies involving diverse actors have been found to bring "forth new insights, priorities and definitions of problems and issues to be addressed in the change process" (Gaventa and Cornwall, 2006, p. 125).

Consideration of ethical issues is imperative to protect interviewee's personal information, their dignity and privacy, and to avoid harm and ensure confidentiality of data (Qu and Dumay, 2011; Tracy, 2010). This research followed the ethical guidelines set out by the Human Ethics Committee (HEC) of Victoria University of Wellington. Before each interview,

interviewees were provided with information sheets which detailed the purpose and nature of this research and to gain their signed consent to use their responses in this thesis. The consent forms and information sheets were translated to Bangla and approved by the HEC of Victoria University of Wellington. I provided a commitment to keep all 'raw' interview transcripts and identification confidential and to inform participants that any personal information would only be used for this research, with access limited to myself and my supervisors. I also assured participants that the interview transcripts, summaries, and recordings would be kept securely and destroyed five years after completion of the project. These assurances allowed participants to speak more freely and contributed to the richness and comprehensiveness of the findings.

4.2.2 Documents

Also, various documents were collected. The document analysis helped to better understand the controversies and struggles among key stakeholders about accountability initiatives after the Rana Plaza incident. A review of print media (e.g., newspapers), online media, commentaries of international bodies (e.g., the Clean Clothes Campaign, Human Rights Watch, IndustriALL, International Labour Rights Forum, ILO, and International Trade Union Confederation) and policy-related documents provided insights into these issues. I constructed my archive from three types of publicly available material – textual media reports, progress reports from the Accord and Alliance and policy-related documents (i.e., Accord, Alliance and RCC). This provided a point of comparison against the findings from the interview data and a deeper understanding of the controversies surrounding the COCs. 235 documents were collected spanning periods from 2013 (when COCs were introduced) to 2020. They were analysed to gain data on the context and background information (Bowen, 2009), and the tensions, debates, and contestation amongst stakeholders regarding the multi-stakeholder accountability initiatives.

4.2.2.1 Textual Media Reports

The print media is a significant source of material on issues related to the COCs and vulnerable workers. I searched the websites of various international labour rights organisations (e.g., the Clean Clothes Campaign, Human Rights Watch, IndustriALL, International Labour Rights Forum, ILO, and International Trade Union Confederation) using the search terms

'Bangladesh', 'Accord', 'Alliance', and 'Workers Rights' and manually excluded those not meeting my inclusion criteria. Similar search procedures were followed to collect newspaper items relevant to the study. 207 textual media reports were collected and analysed.

4.2.2.2 Progress Reports

24 progress reports - quarterly and aggregate annual reports of the Accord and Alliance - were collected covering the years from 2013 to 2020. These helped to understand the claims and assertions made by the implementors of the accountability initiatives (i.e., Accord and Alliance).

4.2.2.3 Policy Related Documents

Four policy-related documents on the Accord, Alliance and RCC were found from the Accord, Alliance, Ministry of labour, and the ILO's websites. These documents from the policymakers provided an understanding of the formation of the accountability initiatives.

4.2.2.4 Documents – Narrowing of Scope and Prioritisation

After collecting the documents, I closely read each, sensitised by the literature outlined in chapter 2, to identify debates regarding the design and implementation of the accountability mechanisms. I then narrowed the scope of the study to the multi-stakeholder accountability mechanisms (i.e., Accord, Alliance and RCC).

4.3 Data Analysis

To address the research questions and objectives, the data was subsequently managed, arranged, and organised. The following two sections describe the data analysis.

4.3.1 Analysis of Interviews

Several steps were followed in analysing the interview data, namely: the transcription of interview recordings; the organisation and coding of transcript documents; and formal analysis of the data. I personally transcribed all the interviews which helped to replicate the experience of hearing the interviewee's opinions, e.g., the tone of their voice when they described the Rana Plaza incident or the workplace environment. It also helped trace the precision of their observations and nuances of an interview, e.g., the interviewee's attitude,

intentions, perspectives, and body language. In retrospect, I found the benefits of doing my own transcribing outweighed the potential efficiency and time saving gained when it is outsourced. Folders were created for each research participant and the related transcript documents were stored there.

After studying the literature on qualitative data analysis, I concluded that the most appropriate method for analysing the data collected would be thematic analysis. This method focuses on identifying, analysing, and reporting themes within empirical data. This study used the work of Braun and Clarke (2006) as a guideline to analyse the interview transcripts thematically (see figure 4.1). The first step involved familiarising myself with the interview transcripts through "repeated reading" in an "active way" (ibid., p. 87). The recordings were listened to and the transcripts read multiple times to identify their major themes and patterns. Patterns emerged after "repeated reading" of a sample of five interview transcripts. The initial list of themes and codes within those five interviews were revised and added to following a repeat process with another five interviews until all the 29 interview transcripts were analysed. The codes ("data-driven" codes) that emerged from "repeated reading" were combined with a list of possible codes around the research objectives and questions, and the theoretical constructs underpinning dialogic accounting ("theory-driven" codes).

Figure 4.1: Braun and Clarke's (2006) guidelines to analyse the interview transcripts

Phase	Description of the process
1. Familiarizing yourself with your data:	Transcribing data (if necessary), reading and re-reading the data, noting down initial ideas.
2. Generating initial codes:	Coding interesting features of the data in a systematic fashion across the entire data set, collating data relevant to each code.
3. Searching for themes:	Collating codes into potential themes, gathering all data relevant to each potential theme.
4. Reviewing themes:	Checking if the themes work in relation to the coded extracts (Level 1) and the entire data set (Level 2), generating a thematic 'map' of the analysis.
5. Defining and naming themes:	Ongoing analysis to refine the specifics of each theme, and the overall story the analysis tells, generating clear definitions and names for each theme.
6. Producing the report:	The final opportunity for analysis. Selection of vivid, compelling extract examples, final analysis of selected extracts, relating back of the analysis to the research question and literature, producing a scholarly report of the analysis.

Source: Braun and Clarke (2006)

I used NVIVO 12 to organise and display the interview data concisely. In NVIVO software, coding is "a way of fracturing or slicing the texts, of resolving data into its constituent

components" (Bazeley and Jackson, 2013, p. 74). I uploaded all the interview transcripts, and the texts were highlighted and classified into designated nodes. Some text had multiple codes and were stored in several nodes. Figure 4.2 details the "theory driven" codes and "data driven" codes developed in NVIVO.

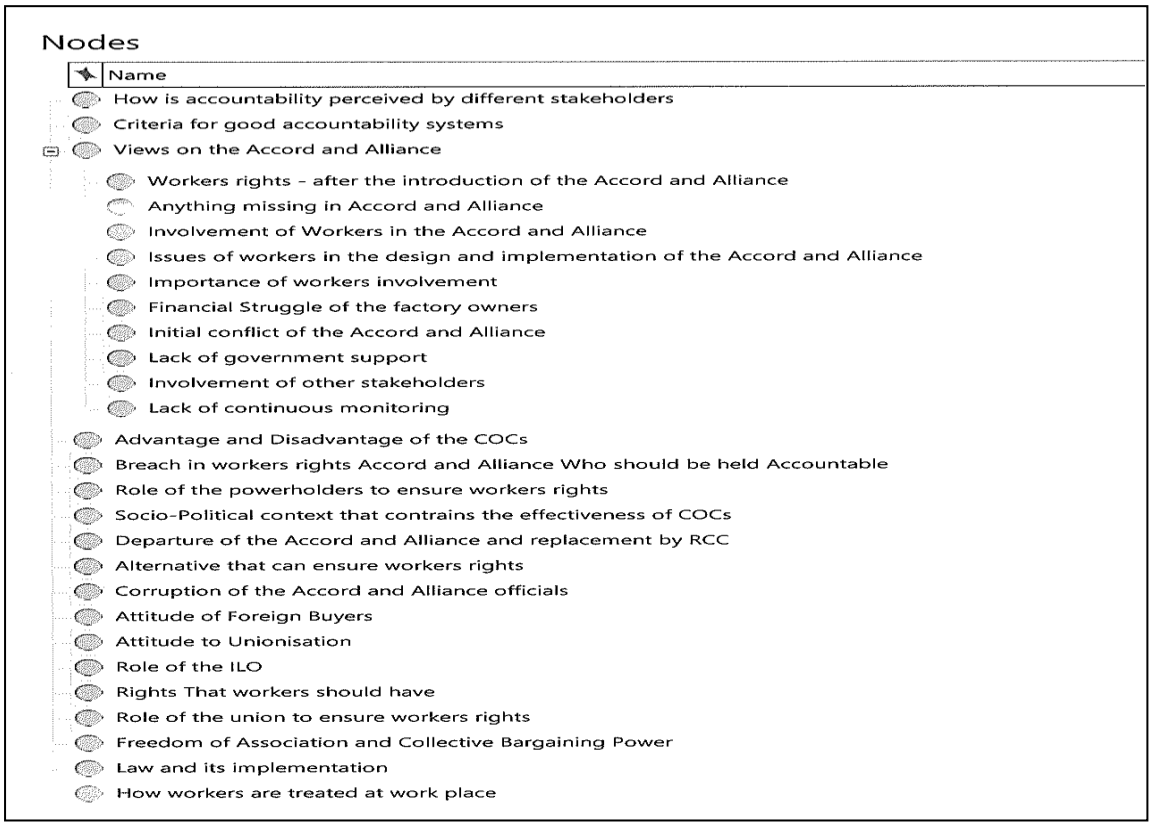


Figure 4.2: Coding data with NVIVO

NVIVO 12 proved to be an effective process of organising and interpreting interview data. The software ensured that the data is easily searchable, and it had various visualisation attributes, which helped organise, map, and link the interview data. NVIVO helped to draw a more accurate and transparent picture of the interview data and helped produce a comprehensive series of themes and findings.

The final step in the thematic data analysis process is producing a scholarly report (Braun and Clarke, 2006). This involves "selecting vivid and compelling extracts", conducting a final analysis of the selected extracts, and relating the analysis to the research questions and objectives (ibid., 87). These steps were followed when writing the empirical chapters, which

sought to portray the main observations and points in a "concise, coherent, logical, non-repetitive" way to provide an interesting account of the story that the data tells within and across themes (ibid., 93).

4.3.2 Document Analysis

As discussed in section 4.2.2, documents from various sources were collected. The findings chapters (see chapter 5 and 6) compares the analysis of these against the findings from the interviews, which helped provide a deeper understanding of the debates, tensions and controversies surrounding the implementation of the COCs.

All the documents collected were stored in their relevant document folder and were analysed using the same thematic analysis approach applied to the interview data. I did not use NVIVO software to analyse the documents. To code a webpage in NVIVO, various steps involve using Ncapture tool to capture a webpage as a PDF file; creating a memo; using Ncapture toolbox and coding a webpage using Ncapture dialogue box. I found these processes very time consuming and problematic for coding documents from numerous websites. Instead, hard copies of all the documents were printed and analysed following Braun and Clarke's (2005) guidelines on thematic analysis. Again, I subjected these to "repeated reading" in an "active way" and highlighted key points and useful paragraphs using a Microsoft Word document. The codes were reviewed several times before grouping them into similar clusters. The categorisation was done according to the research questions, then the codes were collated into potential themes, and finally, a 'scholarly report' of the analysis identifying key issues within the themes (see chapter 5 and 6) was produced.

4.4 Critics of Interpretivist Approach

This research is situated in a specific socio-political context and consideration has been given to the criticisms of the non-positivist research approach. The two common criticisms of interpretive and case-based research are: 'overly' subjective and limited generalisability of the research findings (Creswell, 2007; Hamel, 1993; Morgan and Drury, 2003). From a positivist research point of view, a researcher should undertake an objective and quantitative approach where inferential statistics and hypothesis testing are prioritised. Positivist researchers assume that reality is "unitary and objective and only be discovered through

transcending the perspective of the individual" (Morgan and Drury, 2003, p. 73). They believe a phenomenon can be only explained through "objective forms of measurement" – measuring cause-effect relationships by controlling and manipulating preselected variables (ibid.). However, the interpretive research opposes this view of "objective forms of measurement" (ibid). The interpretivist aims to understand a phenomenon or social reality by studying people's unique experiences and narrated account of people's subjectively constructed meanings. The interpretive study reflects an epistemology where phenomena have "multiple, socially defined realities" (McMurray, 1994, p. 18). Due to the complexity of a social reality, a researcher needs to utilise various methods (e.g., interviews and document analysis) to get closer to information sources, interacting with interview participants, analysing data, and drawing on one's own experiences (Morgan and Drury, 2003). The process of documenting, analysing, and interpreting information provides a basis for describing phenomena that surround the lives of human subjects. Qualitative research methods allow a researcher to access the "lived reality of individuals" and facilitate understanding of the subjective constructed meanings and perspectives of individuals (Morgan and Drury, 2003, p. 74). By understanding people's subjectively constructed meanings, views and perspectives, an interpretivist can get closer to the 'actual' subjectively created reality of phenomena.

Another criticism of the interpretive approach is the limited generalisability of the research findings. Interpretative research does not aim to make broad generalisation of the findings that can be applied to other situations or contexts. Rather, interpretative research is interested in interrogating and understanding the meanings and interpretations of human subjects. By evaluating diverse views and perspectives of various stakeholders, this study aims to advance understanding of the most effective ways of securing accountability to and for vulnerable workers in Bangladesh's RMG industry.

For the positivist, generalisability only refers to the extent to which research findings can be applied to other groups, settings, or situations (Morgan and Drury, 2003). However, the positivist ignores that there are different types of generalisation (Parker and Northcott, 2016). This study pursues "naturalistic generalization" which focuses on "practice transferability and the promotion of conversations amongst the communities that are engaged and impacted by the research" (ibid., p. 1119). Consistent with dialogic accounting this "is a democratising

approach to knowledge generation that requires researchers, their subjects and their readers to combine to induce experiential-based, tacitly accumulated knowledge about institutional, organisational and accounting contexts and processes" (ibid.).

4.5 Conclusion

The chapter detailed the research design and methodology used, has outlined the methodological approach, the research methods and techniques used to collect, organise, and analyse data, and why these were useful and relevant for this study. The research design and methodology helped to operationalise the theoretical constructs outlined in chapter 3 and to address the research questions and objectives. The next three chapters detail and discuss the empirical findings from the data analysis.

CHAPTER FIVE

Examining Stakeholders' Perspectives on the Accord and Alliance as Accountability Practices

5.0 Introduction

This chapter is the first of two analysing the interviews and documents on the Accord and Alliance, using the framework outlined in chapter 3. In particular, the chapter critically evaluates the practice of accountability and specific accountability mechanisms based on Goetz and Jenkins' (2005, pp. 3-4) "new accountability agenda", Newell's (2006) "politics of accountability" and Judy Brown's and other scholars' dialogic accounting. Section 5.1, 5.2 and 5.3 detail the questions derived from the analytical framework used to analyse the empirical data. This chapter addresses the first objective of the study and the ensuing research questions, namely:

Research Objective 1

To understand the practice of accountability and to critically evaluate specific accountability initiatives, i.e., the Accord and Alliance.

Research Question 1 – To what extent, if any, have the Alliance and Accord COCs improved the practice of corporate accountability in Bangladesh's RMG industry and have COCs enhanced corporate accountability regarding vulnerable workers?

5.1 Step 1 – New Accountability Agenda

Section 5.1 analyses the empirical data based on step 1 of the analytical framework outlined in chapter 3, which contained the following questions based on Goetz and Jenkins' (2005, pp. 3-4) "new accountability agenda": *Who* is seeking accountability? *From whom* (or what) is accountability being sought? *How* (through what means) are the powerful being held to account? And *for what* (which actions and against which or whose standards) is accountability being sought?

5.1.1 *Who* is Seeking Accountability?

Following the Rana Plaza disaster, new accountability mechanisms emerged to protect the workers in Bangladesh's RMG industry. In the face of weak regulations, inadequate monitoring in the public and private sectors, and an ineffective legal system, there was a widespread demand, particularly from Bangladeshi workers and unions to ensure the rights and safety of workers. Their demands were strongly supported by international workers' rights groups (e.g., Clean Clothes Campaign) and unions (e.g., IndustriALL). After the Rana Plaza collapse, the international workers' rights groups and unions had mobilised customers to "withdraw their purchasing power" and threated to mount negative campaigns against the multinational retailers and brands (Reinecke and Donaghey, 2015, p. 728). In 2013, two COCs – The Bangladesh Accord on Fire and Building Safety (Accord) and the Alliance for Bangladesh Worker Safety (Alliance) – were developed. Over 200 multinational retailers, brands, and importers from 20 countries in Europe, Asia and Australia, two global trade unions and eight trade unions from Bangladesh have signed the Accord (Accord, 2013). The Alliance is a US-led brands-only initiative led by corporate representatives, signed by 27 multinational retailers from North America (Alliance, 2013).

5.1.2 *From Whom* (or What) is Accountability Being Sought?

Both COCs sought to address the unhealthy work environment and weak labour rights in the apparel sector, with signatory multinational brands and retailers taking responsibility for ensuring the safety and rights of the workers producing their garments. The multinational brands and retailers agreed to terminate contracts with local factories that failed to comply with their provisions, and to make inspection reports publicly available on the Accord and Alliance websites (Reinecke and Donaghey, 2015). The Accord and Alliance can recommend the government to close unsafe RMG factories, but they cannot enforce this, though they can use market sanctions by forcing its signatory multinational buyers to sever ties with unsafe factories. From the empirical data, most workers and union leaders sought accountability mainly from three key actors: factory owners, Bangladeshi government and multinational brands and retailers.

5.1.3 *How* (Through What Means) are the Powerful Being Held to Account?

For some the Accord and Alliance are ground-breaking multi-stakeholder initiatives to address appalling workers' rights and safety, that represent a "new model" of corporate accountability (Anner et al., 2013). They are acclaimed by various international bodies. The Accord has been endorsed by the Secretary-General of the United Nations, European Union members and the ILO, whereas the Alliance is endorsed by the US government and the ILO. Accord and Alliance officials claim that the recognition and endorsement of international bodies show the world-wide acceptance of the agreements.

The key differences between the Accord and Alliance reside in legal obligations (arbitration process), involvement of workers and unions, and, as outlined in Table 5.1, in their design, governance and operation. The Accord is a legally binding agreement aimed at improving fire and safety standards in Bangladesh's RMG industry, whereas the Alliance is not legally binding. The Accord's COCs include a legally binding arbitration process enforceable in the courts of the country where a company is domiciled. The Alliance initiative is allegedly dominated by business actors, whereas the Accord is claimed to be a 'pluralist initiative' as workers and union members are involved in the decision-making process (Reinecke and Donaghey, 2015). The legal liability issue is of "great concern" for the US brands and retailers (*The New York Times*, 2013b) that were reluctant to join the Accord because they perceived it contains "excessive legal liability and risk" of taking supply chain issues to courts of law (*The Washington Post*, 2013a).

Table 5.1: Some key differences between the Accord and Alliance

	The Accord	The Alliance
Participating groups and signatories (in forming the COC):		
Brands and retailers	200 brands and retailers (mostly European)	27 North American brands and retailers
Workers' unions	Two global and eight Bangladeshi workers' unions	No representation in governing body but representation of five local unions' leaders in advisory council
Local industry representatives	None	Bangladesh Garment Manufacturing and Exporting Association (BGMEA)
Legally binding	Yes (legal action can be taken in the home country of signatory brands and retailers)	No
Decision-making body	A representative from the ILO, three members each from workers' unions and retailers	Four representatives from the retailers, three independent industry experts.

Sources: Accord (2013); Alliance (2013); Labowitz and Baumann-Pauly (2014); Reinecke and Donaghey, (2015) and Sinkovics et al. (2016).

Apart from these differences, the Accord and Alliance agreements have similar components: ensuring a safe working environment for 'all' workers in Bangladesh's RMG industry; empowering workers and ensuring their rights are observed; independent inspections and public disclosure of unsafe factories and inspection reports; commitments by the signatories, multinational brands and retailers, to finance the remediation of unsafe factories; and agreeing to terminate contracts with local factories that fail to comply with the COCs (Accord, 2013a; Alliance, 2013b).

The Alliance approach to monitoring and inspecting factories resembles pre-Rana Plaza models, where corporate-dominated processes prevailed. According to Evan (2015) it relies

on internal auditing or self-policing. In contrast, inspection and monitoring powers under the Accord are divided between representatives of multinational brands/retailers and workers' unions; workers actively participate in the Accord's decision-making processes; and alongside independent experts, a steering committee with equal members from retailers and unions conduct the inspection and monitoring processes (Accord, 2013; 2013a). Involvement of workers' unions is important as workers and their representatives know the problems inside the factories and place a high priority on workplace safety (Accord Official 1). Both the Accord and Alliance acknowledge that without empowering the workers and unions, it is not possible to ensure the safety and workers' rights. Both COCs make provision for financing factory remediation (Accord, 2013a; Alliance, 2013c). Under the Accord, signatory MNCs must make annual contributions (based on export volume from Bangladesh) up to a maximum of USD 500,000 towards safety inspections, employee training and factory remediation. The Alliance made provision for voluntary loans to factories, with their approval and disbursement solely administered by the representatives of multinational brands and retailers.

5.1.4 *For What* (Which Actions and Against Which or Whose Standards) is Accountability Being Sought?

Both the Accord and Alliance agreements contain provisions to ensure workers' rights, e.g., the freedom to refuse to work based on reasonable fears of safety, with no discrimination, forced work, pay cuts, or being fired (Evans, 2015). Both promises to empower workers and unions to protect their rights to freedom of association and collective bargaining. All factories producing for Accord and Alliance signatories must make a commitment to source materials from factories that meet and protect workers' rights and have a safe work environment. They are subject to independent inspections by international engineers and assessment firms who check whether electrical, fire and structural conditions meet Accord and Alliance guidelines and safety standards (Reinecke and Donaghey, 2015). Detailed inspection reports cover the findings, remedial processes, actions, and the remedial timeline (Evans, 2015). They are shared with the factory owners, signatory multinational brands and retailers, worker representatives, government officials and are publicly available on the Accord and Alliance websites.

5.2 Step 2 – Stakeholder Views on Accountability

Section 5.2 focuses on the first two questions of step 2 of the analytical framework, namely how is accountability perceived by different stakeholders and what are the criteria for good accountability systems? This section examines the views and perspectives of key stakeholders in Bangladesh's RMG industry regarding the term "accountability" and criteria for good accountability systems. The empirical findings reveal a wide range of viewpoints on both topics, which are discussed below.

5.2.1 How Is Accountability Perceived by Different Stakeholders?

As discussed in chapter 1, five groups were identified as key actors in the accountability initiatives of Bangladesh's RMG industry. They were workers, union leaders, Accord/Alliance officials, government officials and factory management/owners. Besides these key actors, the views and perspectives of academics and labour experts were considered relevant and impotant in relation to Bangladesh's RMG industry.

As an academic claimed, "after the Rana Plaza incident… the issue of accountability has been seen with great importance in Bangladesh's garments industry" (Academic 3). Incidents like Rana Plaza and Tazreen Plaza are often attributed to the accountability failures of stakeholders, especially factory owners, multinational brands and retailers, and the government (Sinkovics et al., 2016). A factory owner commented:

> *The Rana Plaza incident is a wake-up call for all of us… Before the Rana Plaza disaster, there was no accountability in this sector. We had a few institutions to monitor our factories but due to a lack of accountability our system did not work, and as a result, we had incidents like the Rana Plaza. The Rana Plaza had all the certification to operate. All the relevant authorities had given the Rana Plaza permission to operate* (Factory Owner 2).

Although, as discussed in chapter 2, the term accountability remains a contested concept in the accounting and development literature (Brown and Tregidga, 2017; George et al., 2017; Hickey and King, 2016), most interviewees agreed that an essential component of "accountability" is to ensure workers' rights, with the "responsibility" to discharge this

residing with the factory owners, government, local factory owners, and multinational brands and retailers. For example:

> *Accountability is a responsibility* (Accord Official 1).

> *Accountability is the duty and responsibility of all relevant stakeholders. It can be the responsibility of the owners, buyers, government and whoever is directly involved in the business. All these stakeholders need to have accountability* (Academic 3).

> *To me accountability is responsibility. From a worker's perspective, in a factory, there are rules and regulations and I am accountable to fulfil those. I am accountable to the factory owner for timely and quality production. A factory owner should also be accountable to the workers. They have certain responsibilities for the workers*. (Worker 4)

> *Accountability is a responsibility. Within the legal framework, I am responsible to bear the consequences of not adhering to the law. If I am employing a worker in Bangladesh, there are legal boundaries within which I need to operate* (Factory Owner 1).

> *There is some responsibility for everyone. From the government side, we have some responsibilities – guided by the provisions of law. In my view, accountability is the responsibility which needs to be discharged* (Government official 2).

However, the stakeholders held diverse perspectives and assumptions about what the term "accountability" entailed, which has important implications for its operationalisation and practice, and the challenges of achieving it to benefit the conditions of poor and marginalised groups in Bangladesh's RMG industry.

5.2.1.1 Workers

Nine workers interviewed believed that the factory owners should be accountable to them, and their primary responsibility is to ensure the rights and safety of their workers.

> *I think the factory owners should be completely accountable and responsible to protect the workers' rights (Worker 8)*.

> *…the factory owner is primarily responsible to ensure workers' rights. If an owner acts morally and ethically, workers' rights would be ensured (Worker 6).*

However, the workers and the union leaders, questioned whether many factory owners respected workers' rights.

> *A factory owner should also be accountable to the workers. They have certain responsibilities for the workers. Unfortunately, in most cases, the factory owners try to ignore those* (Worker 4).

> *Factory owners always try to escape their responsibilities and ignore the interests of workers* (Worker 9).

> *Our factory owners do not think about the interests of the workers* (Union Leader 2).

All the workers claimed that factory owners failed to discharge accountability measures to protect their workers' rights and safety but instead they prioritised profit-making and, given the power asymmetries between factory owners and workers, they could do so with relative impunity. Consistent with the critical accounting literature, several workers claimed that the lack of effective accountability mechanisms has enabled factory owners to ignore workers' interests; and collectively they are so powerful they can shape accountability regulations to suit their own ends (Goetz and Jenkins, 2005). Workers have difficulties in challenging this – illiteracy, poverty, and fear of losing their jobs limit their power to raise their voices against harmful working conditions. One argued that:

> *The factory owners are very powerful, and they can do whatever they want. Government and factory owners work together against us…. whenever we want to protest for our rights; we face severe action from the management and government. The hired goons of the owners and the police forces torture us physically and threaten us to stop our protest. The police arrest us, and files falsified cases against us. These things are happening regularly* (Worker 1).

Most workers believed it is impossible to hold the factory owners accountable, which leads to fatal incidents like Rana Plaza. Some workers no longer trusted factory owners:

> *Working in a garment factory is life-threatening. If you check the record, accidents in a garment factory are very common and many workers are dying. The incidents at the Tazreen, Rana Plaza, and Standard garments factories in Kashimpur and Goribana garments in Gazipur have killed many workers. In my opinion, the factory owners have failed to ensure workers' safety (*Worker 5*).*

5.2.1.2 Unions

Similarly, most union leaders claimed that factory owners have inadequately protected workers' rights, and they have used their financial power to influence government agencies. A union leader commented:

> *We cannot see any measures… to ensure workers' rights. The workers are deprived from their basic rights. The factory owner bribes the police, political parties and leaders. So, we can't expect the government to work for the workers. The government and its police force do not work for the interest of workers. It is not possible for the workers to bribe the politicians and police forces* (Union Leader 2).

The government was also severely criticised for failing to protect workers' rights. According to a union leader:

> *I don't blame the factory owners instead the government should be held accountable.… I think the government is fully responsible for not ensuring workers'*

rights. … It's the government who has supreme power over all the factories of this country. If the government is strict to ensure workers' rights, then factory owners are bound to follow. Unfortunately, we don't see any strict measures from the government to ensure workers' rights (Union Leader 3).

5.2.1.3 Factory Owners

Bangladesh's RMG industry has a long history of a poor work environment. The government and factory owners have been accused of failing to address this, and accountability initiatives to ensure workers' rights have often been ignored (Haque and Azmat, 2015; Sinkovics et al., 2006). The Rana Plaza incident was a shock for the factory owners and government, as it stimulated multinational brands and retailers to implement the Accord and Alliance, and factory owners realised they needed to respond.

After the Rana Plaza collapse and the incident of Tazreen fashion, the Accord and Alliance have been formed. Right after the Rana Plaza incident, the owners started to take immediate measures to stop these accidents…We are obliged to implement the brands' initiatives such as the Accord and Alliance (Factory Owner 3).

Four factory owners claimed that following the Accord and Alliance is an imperative for doing business with foreign brands and retailers. *"Without the clearance certificate of the Accord and Alliance*" it is impossible to trade with the major buyers (Factory Owner 4). Whether businesses comply to protect their business or from moral responsibilities is debated though. Some claim that factory owners, particularly those in Bangladesh's RMG industry, still frequently fail to protect workers' rights (Haque and Azmat, 2015; Siddiqui and Uddin, 2016; Sinkovics et al., 2016). Nevertheless, all the factory owners claimed they are accountable to their workers and they are responsible for their workers' safety and security, e.g., *"I own this factory, it's my responsibility to ensure workers' safety"* (Factory Owner 4). They believed that implementing the Accord and Alliance helped provide a safe working environment and, along with the Accord and Alliance, they play an active role in implementing the COCs.

If they (workers) *find any such breach in COCs they can directly contact the officials of the Accord and Alliance. If a worker thinks he is unsafe, he should first inform the*

factory supervisor. If the factory supervisor does not take the necessary step, he can consult higher management of a factory. If the management fails to take to action, the workers can contact the Accord and Alliance officials (Factory Owner 3).

However, all the factory owners expressed dissatisfaction with the implementation process of the Accord and Alliance. They claimed that Accord and Alliance officials often put excessive pressure on unnecessary factory remediation (*The Daily Star*, 2019a); ignore the financial impacts on factories before prescribing remediation plans (*The Financial Express*, 2017); and consequently, hundreds of factories have shut down due to their excessive compliance requirements (*The Daily Star*, 2019a). The factory owners believe that the Accord and Alliance lack accountability and can terminate ties with factories without giving any proper justification (Factory Owner 2). Hence, they have demanded initiatives to make the Accord and Alliance more accountable for their activities.

5.2.1.4 Government

Article 14 of the Bangladesh Constitution places the responsibility for protecting workers from exploitation upon the state, though the Accord and Alliance now play a role here. The Ministries of Commerce, and Labour and Employment are responsible for maintaining workers' rights, and the Bangladesh Labour Act 2006 makes factory owners responsible for executing this, otherwise they face legal consequences. However, several interviewees claimed these key actors often try to evade responsibility by passing it on to someone else. This was intimated by government officials who suggested that after the introduction of the Accord and Alliance, officials of the COCs are primarily responsible for implementing and ensuring safety standards in garment factories.

The government is not responsible to implement the Accord and Alliance. We do not have any representative in the Accord and Alliance board. The Accord and Alliance are themselves responsible to implement their COCs (Government Official 2).

5.2.1.5 Accord and Alliance

In contrast to the responses of government officials, the Accord and Alliance officials claimed that whilst they are responsible for monitoring the implementation of the COCs, the

government is crucial for successfully implementing the COCs, though the factory owners are primarily responsible for their actual implementation (Accord Official 1 and Alliance Official 2). For example, an official from the COC's standard setting body commented:

> *"We have formed the COCs, but it's the responsibility of the factory management to implement. Our work is to monitor whether the factory management is following the COCs or not"* (Alliance Official 3).

5.2.1.6 Academics and Labour Experts

Many scholars and commentators believe that the Accord and Alliance marked a turning point for increasing business accountability and labour rights in Bangladesh (Evans, 2015; Labour Expert 1). According to Sinkovics et al. (2016), these COCs have helped improve working conditions in RMG factories through, for example, installation of more safety equipment, sprinklers, and improved ventilation. Similarly, a recent newspaper report claimed the COCs have brought a marked improvement of health and safety standards (*The Daily Star*, 2017a).

However, there are debates about the effectiveness of the Accord's and Alliance's accountability mechanisms. Critics argue that both COCs inadequately monitor factory activities (Labowitz and Baumann-Pauly, 2014). One academic interviewee claimed that corruption pervades the garment industry, which leads to ineffective enforcement of rules and regulations and the ensuing lack of accountability of factory owners has brought violations of labour rights. (Academic 3). The construction of the Rana Plaza building is an example of how power and corruption affect marginalised sectors of society. Allegedly, the corporations' lack of accountability has meant they can ignore the public interest in developing countries like Bangladesh (Siddiqui and Uddin, 2016); and their financial and political power enables them to manipulate accountability institutions leading to their failure (Goetz and Jenkins, 2005). Several accounting scholars have claimed that inequitable systems of power and corruption has led to a failure to ensure workers' rights (Belal et al., 2015; Siddiqui and Uddin 2016), which tally with workers' and union leaders' claims that this grants factory owners immunity from sanctions if they violate workers' rights.

5.2.2 What is/are the Criteria for Good Accountability Systems?

Three themes emerged regarding the criteria for good accountability: adequate laws to protect workers' rights; monitoring and enforcement of the rules and regulations; and actors recognising their responsibility. The workers and unions held similar views on these criteria that diverged strongly from those of others, particularly factory owners and government officials.

5.2.2.1 Adequate Laws to Protect Workers' Rights

5.2.2.1.1 Workers and Union Leaders

All union leaders and workers believed that strict labour laws are necessary to clarify and enforce the factory owners' roles and obligations to protect workers' safety and prevent abuses by factory owners; and union leaders and workers should play an active role and work with the government to formulate labour laws. A worker commented, "*I think the government should take initiatives to enact labour law that is favourable of the workers"* (Worker 9). However, while several workers saw few flaws in the existing labour laws, they perceived their lack of enforcement was a barrier to protecting their rights and safety. For example, some workers complained that:

> *The factory owners do not even meet government rules and regulations. They pay us below the minimum wage set by the government. If the minimum wage rate is BDT 12000 they pay BDT 9000* (Worker 3).

> *The factory owners never follow the labour law and treat the workers badly. We are a regular victim of violence and harassment orchestrated by the factory management…Some favourable laws for the workers exists but there is no implementation.* (Worker 4).

Four union leaders complained that the government does not consult them before making or amending labour laws, which then transpire to cater for the interests of factory owners and prove ineffective for protecting workers' rights. Some commented:

> *The new labour law disfavours the interest of the workers. The new law protects the interest of the factory owners. I think the government needs to protect the interest of the workers. The government is not involving the independent union leaders while drafting these labour laws* (Union Leader 4).

> *The law needs to be changed in favour of the workers. Unfortunately, the current law favours the factory owners* (Union Leader 2).

> *It is very difficult to find alternatives. The current labour law does not favour the interest of the workers* (Union Leader 1).

The union leaders argued that the government should involve workers and union leaders more to grant them greater recognition, voice, and influence on formulating stricter labour laws.

5.2.2.1.2 Factory Owners and Government

The factory owners and government were indifferent to improving current labour laws. They saw no deficiencies in them and claimed that they were 'pro-workers'. For example:

> *We have our laws to regulate the industry and I think the laws are enough to protect the workers' rights* (Government Official 2).

> *We have all the rules and regulations in our country…The existing laws have all the required provisions to ensure the rights and safety of the workers in Bangladesh's garment industry* (Factory Owner 4).

The government officials claimed the current labour laws in Bangladesh match the international standards on workers' rights and safety as they have been amended to strictly follow the ILO's standards. For example, one official stated:

> *The ILO has some conventions to ensure workers' rights and safety. We are following those conventions. We are directly accountable to the ILO. The Bangladesh government has ratified 35 conventions of the ILO* (Government Official 2).

Government official 1, a representative of Bangladesh's government to the ILO claimed that:

> *The ILO is playing a catalyst role. The ILO is working with the government to ensure workers' rights in Bangladesh. The ILO is sufficiently contributing to ensure workers' rights* (Government Official 1).

However, the ILO has complained that Bangladesh's labour laws do not fully comply with the ILO's standards. In a press release, after the amendment of Bangladesh's Labour Law, the ILO commented:

> *…the amendments did address some of the ILO's specific concerns, while falling short of several important steps called for by the ILO supervisory system to bring the law into conformity with ratified international labour standards* (ILO, 2013).

The ILO has alleged that some provisions of the Labour Law regarding workers' freedom of association and collective bargaining power deviate from the ILO's core conventions and it has urged the government to fulfil "its commitments and obligations under ratified conventions" and to the ensure the rights and safety of the workers (ibid.).

5.2.2.2 Enforcement and Monitoring

5.2.2.2.1 Workers and Union Leaders

All the workers interviewed accused the government of not enforcing and monitoring the existing labour laws.

> *There is no implementation of the labour laws…The government need to monitor how workers are treated and should punish those who act against the labour law* (Worker 4).

The government is making new laws, but they don't monitor whether the factory management are implementing those or not. Proper monitoring is needed by the government and the implementation of labour law is necessary (Worker 9).

Most union leaders claimed that 'flawed labour laws' are neither enforced nor implemented by the government which is, or should be responsible, for doing this and they should do it more rigorously.

…labour law is not being implemented -there is no one to monitor the implementation of the labour law (Union Leader 3).

…it's the government who has supreme power over all the factories of this country. If the government is strict to ensure workers' rights, then factory owners are bound to follow… (Union Leader 3).

5.2.2.2.2 Government and Factory Owners

The government officials disagreed with the above views about their monitoring and implementation of the labour law. One claimed that their strict enforcement of these laws has helped maintain workers' rights.

We are working within the provision of laws and monitoring their (factory owners) activities…Our laws and constitution have given us the responsibility to protect the life of workers. In fact, we are obligated to protect the workers' rights…We are accountable to implement the provisions of laws of the country (Government Official 2).

The factory owners were also content with the role of the government. Three claimed it had taken necessary steps to amend, implement and enforce the labour laws.

…I don't think there are any barriers. The industry is getting a lot of support from the government. Within 90 days of the Rana Plaza incident, the government has passed a

new labour law. After the Rana Plaza, the government has given highest priority to ensure a safe work environment (Factory Owner 2).

5.2.2.2.3 Academics and Labour Experts

The academics and labour experts also expressed dissatisfaction with how the government has implemented the labour law.

> *Labour laws are there to ensure workers' rights. The existing laws are good enough, but the problem is with implementation. The labour laws are not implemented properly* (Academic 1).

> *Implementation of labour law is necessary in the garment industry to protect the workers* (Labour Expert 1).

The academics argued that the government should not evade its responsibility to ensure a strong monitoring and implementation system to enforce the labour law. For example, one claimed that *"…the government should be accountable to ensure workers' rights and safety"* (Academic 3).

5.2.2.3 Recognising Responsibility

5.2.2.3.1 Workers and Union leaders

The workers and union leaders identified factory owners as the main actor responsible for protecting their workers, but they needed to attend more to the interests of their workers. For example:

> *It is the responsibility of the factory owners (Union Leader 2).*

> *I think the factory management should acknowledge their responsibility towards workers and work to ensure workers' rights and safety (Worker 3).*

5.2.2.3.2 The Labour Expert and Factory Owners

The labour expert argued that the government and foreign buyers should assume more responsibility for ensuring workers' rights.

> *There are many stakeholders in the garment industry. The government, law and enforcement agencies, the Ministry of the labour and employment, foreign brands, the government of the sourcing countries, foreign final consumers….are responsible to ensure the interest of the workers* (Labour Expert 1).

The factory owners similarly claimed that it is not their sole responsibility to ensure the rights and safety of workers. One stated:

> *The foreign buyers are also responsible to ensure workers' rights. For example, the foreign buyers are very much aware of our production capacity but due to the cheap, price they give us excess orders (beyond our capacity). As a result, we have to sub-contract those orders to non-compliant factories* (Factory Owner 2).

5.2.2.3.3 Government

The government officials acknowledged their responsibilities for ensuring workers' rights and safety and, like the factory owners and labour expert, they believed that the foreign buyers and their local counterpart (i.e., factory owners) should also be held responsible. Some government officials commented:

> *There is some responsibility for everyone. From the government side, we have some responsibilities – guided by the provisions of law. We are working for the interest of workers … to ensure their safety and rights. We are committed to protecting our workers… It is the obligation on the government from the Constitution to ensure workers' rights* (Government Official 2).

> *Our ministry* (Ministry of Labour and Employment) *has taken all necessary measures to ensure workers' rights. The Ministry of Labour and Employment has initiated a*

project named "Better Work" with the assistance of ILO. The Better Work is working to ensure the workers' rights and safety (Government Official 2).

5.3 Perceptions on Current Accountability Mechanisms

This section focuses on the last question of step 2 identified in the analytical framework (see Figure 3.1): how are current multi-stakeholder accountability mechanisms (i.e., COCs) perceived by different stakeholders? It examines the views and perspectives of key stakeholders regarding the implementation of the Accord and Alliance accountability mechanisms. Analysis of the documents and interview data revealed conflicting views amongst stakeholders regarding workers' safety; the effectiveness of Accord and Alliance in this respect; the reactions of the factory owners post Accord/Alliance; and workers' freedom of association and collective bargaining rights.

5.3.1 Workplace Safety

A major reason for introducing the Accord and Alliance was to ensure a safe and secure work environment. After the Rana Plaza, key actors (e.g., factory owners; multinational brands and retailers) came under severe pressure to adopt the Accord and Alliance's commitments to do this in 'all' the RMG factories of Bangladesh. However, opinions diverged on whether the Accord and Alliance had been successful.

5.3.1.1 Workers

All the workers prioritised the need for a safe working environment. They claimed that the lack of safety measures and unplanned factory building structures are the main causes of fatal accidents. One group was content with the impact of the Accord and Alliance on workplace safety, partly because safety equipment has been installed in many factories. They acknowledged that workplaces that were very unsafe before the implementation of the Accord and Alliance had improved markedly. According to a worker:

> *The Accord and Alliance have ensured that garment factories are safe for workers. Without the involvement and strict monitoring of the Accord and Alliance, it would not have been possible* (Worker 6).

Numerous workers claimed their strict inspection and monitoring had forced factory management to install safety equipment:

> *The officials have inspected our factory and I am quite happy with their initiatives, particularly the safety measures. Earlier we did not have fire doors in our factory, after the implementation of the Accord and Alliance, the management has installed fire door, sprinklers and taken adequate safety measures…. We didn't have adequate emergency exits. The emergency staircase was so narrow that it was difficult for one worker to pass. After the implementation of Accord the staircase has been changed and now the workers can easily exit through that staircase* (Worker 2).

However, other workers believed that the Accord and Alliance had been ineffective, claiming that many factories remained unsafe and life-threatening. For example, one worker claimed:

> *"The Accord and Alliance have not been fully successful. Out of 100 maybe they can be given 50 to ensure workplace safety" (Worker 5).*

They reported the continued use of unsafe machinery, inadequate fire and safety equipment and emergency exits, a lack of training on how to use the firefighting equipment, and inadequate fire drills.

5.3.1.2 Unions

Like the workers, the union leaders' opinions about the impact of the Accord and Alliance on workers' safety varied. Three union leaders perceived they had been effective. One stated:

> *Without any doubt, I can say the Accord and Alliance are helping to ensure our workers' safety. The Accord and Alliance are working on building safety, fire safety and making factories safe for* workers (Union Leader 1).

However, two union leaders believed the Accord and Alliance were simply a greenwashing exercise by multinational brands and retailers, and the COCs had done little to increase safety.

They are trying to protect the image of foreign brands and do not think about the safety and interest of the workers (Union Leader 1).

5.3.1.3 Factory Owners

All the factory owners claimed they followed the standards of the Accord and Alliance to ensure a safe work environment, and that after the Rana Plaza incident necessary measures had been taken. One stated how doing so is an imperative for maintaining business with European and US brands and retailers.

We are obliged to implement the brands' initiatives (i.e., Accord and Alliance) – we are working for the brands. The Accord and Alliance are forcing us to follow their COCs. We have taken various measures on safety based on the Accord and Alliance COCs (Factory Owner 3).

The Accord and Alliance have shown us some good things such as the fire and safety issues, structural design of the buildings (Factory Owner 1).

However, all the factory owners were dissatisfied with the implementation process of the Accord and Alliance, which is discussed in the next chapter.

5.3.1.4 Accord and Alliance

Accord and Alliance officials believed that their measures had secured improvements in the last five years. According to an Alliance official:

The Accord and Alliance have been very effective. Our initiatives have helped to ensure a safe work environment for the workers (Alliance Official 1).

The Accord and Alliance officials claimed they had adequately addressed fire, electrical and structural concerns and now fewer factories are labelled as "death traps" (*The Guardian*, 2018), and consequently no other accident on the scale of the Rana Plaza has occurred. This is credible: accidents in the garment factories of Bangladesh have decreased significantly since 2014 (Barrett et al., 2018). The Clean Clothes Campaign, a worker rights group and a

signatory of the Accord agreement, has claimed the COCs established a credible system of inspecting factories and measures to ensure workers' safety that has replaced an "audit and ignore approach to workers' rights issues with a culture of inspect and remedy"; and the Accord has focused on resolving workers' issues, rather than the conventional auditing process of "just logging or analysing" (Clean Clothes Campaign, 2017). According to Rob Wayss, the Executive Director of Accord:

> *In the last 5 years, the Accord has delivered a robust, high quality, transparent, inclusive system, and it has made substantial progress to achieve the safety of workers in Bangladesh's most important export industry.* (Accord, 2018c).

The Alliance has also claimed that their comprehensive programs "have begun to transform an industry once repeatedly touched by tragedy" (Alliance, 2017). In a press conference, its Executive Director said:

> *I am pleased to note that the Alliance continues to achieve unprecedented progress in our efforts to improve safety within the ready-made garment industry in Bangladesh. Our factory remediation work is progressing at a rapid pace, and we remain on track to meet our stated commitments... As of today … eighty-eight percent of factory remediation is complete across all active factories. All of these advancements aren't just good for the safety and well-being of workers. They are good for business. Upgraded factories can help keep Bangladesh on the map globally as a trusted supplier, and will protect against accidents that can destroy lives, property and products, and exact a huge human and financial toll* (Alliance, 2018).

According to Rob Wayss, factory safety has significantly improved since the implementation of the Accord and Alliance. He has claimed: "I think right now, of the developing countries with a ready-made garment sector, Bangladesh is the safest" (*The Guardian*, 2018). Details of the achievements both COCs have reported are summarised in Table 5.2.

Table 5.2: Overview of the implementation progress claimed by the Accord and Alliance		
	Accord	**Alliance**
Company Signatories	**222**	**29**
Number of Factories Inspected	**2022**	**714**
Workers Covered	> 2 million	> 1.3 million
Safety Issues Remediated	85%	93%
Factories that completed all Remediation from initial inspection	**238**	**428**
Factories suspended for failure to remediate	**488**	**178**

Sources: Accord 2018; 2018b; 2019, Alliance 2018a, Barrett et al., 2018.

5.3.1.5 Government

However, the Bangladesh government has expressed dissatisfaction with the progress of the Accord and Alliance, claiming they have found irregularities in the inspection and progress reports of the Accord and Alliance. According to the government, sometimes the latter exaggerate their success regarding factory safety, and they are far behind schedule to remediate unsafe factories. The Commerce Minister of Bangladesh criticised the remediation progress of the Accord thus:

> *What progress has the Accord made here in Bangladesh? After five years they could only handover 20 out of more than 1,600 factories they have inspected so far* (*The Daily Star*, 2018).

5.3.1.6 Academics and Labour Expert

The labour expert attributed the increase of safety compliant factories to the work of the Accord and the Alliance. *"Around 2000 factories have fully complied with the standards of the Accord and Alliance*" (Labour Expert 1). Most of the academics viewed this as a positive but inadequate change for creating a safer work environment for the hundreds and thousands of Bangladeshi garment workers:

I think these initiatives are not enough. There are 6000 (plus) factories in Bangladesh and the Accord and Alliance are only monitoring around 2000 factories. These initiatives are not enough (Academic 3).

Another academic acknowledged some improvement in health and safety standards but disagreed with the scale claimed by the Accord and Alliance officials:

…due to the supervision of the Accord and Alliance, we have seen some significant changes in the garment factories of Bangladesh. The Accord and Alliance claim that they covered 95% of the factories. However, there are many small factories situated in Savar and Ashulia which cannot be considered safe. So, there is a high chance of disaster like the Rana Plaza (Academic 2).

5.3.2 Attitude of the Factory Owners – Post Accord/Alliance

Numerous workers claimed their workload had significantly increased after the introduction of the Accord and Alliance, along with more oppressive and hostile behaviour by factory management if they failed to meet production targets, which were often set excessively to offset the cost of complying with the COCs. They and the unions accused the Accord and Alliance of taking inadequate measures to stop this, but the factory owners and the Accord and Alliance officials rejected these allegations.

5.3.2.1 Factory Owners

The factory owners claimed the Accord and Alliance had placed an undue financial burden upon the RMG industry. As discussed, most conceded that they are responsible for sustaining a safe work environment, and they claimed to comply with the Accord and Alliance stipulations in this regard:

The Accord and Alliance have prescribed us to make changes in our factories. We are following the Accord and Alliance COCs… After the Rana Plaza incident, the factory owners have realized that it's their responsibility to ensure the workers' rights. For the safety of the workers and for the survival of the factory, we are following these COCs (Factory Owner 2).

However, most factory owners complained about how this had increased production costs and necessitated considerable spending on factory remediation. Factory owner 2 stated: *"We are struggling financially to make structural changes in our factories"*. Also, after the Rana Plaza incident, the government increased the minimum wage, which the factory owners claimed had further increased their production costs.

5.3.2.2 Workers and Unions

The workers and unions accused factory owners of transferring the burden of increased costs onto workers by imposing excessive workloads. A worker mentioned:

> *To cut their production cost, owners are not hiring new people and instead they are sacking workers. We are forced to meet such excessive production targets – set by my supervisor. I was given a production target three times more than my maximum production target. For example, in our production unit, there are 60 workers but to meet production targets we need around 80/90 workers. …. It is next to impossible for me. It is a complete violation of workers' rights* (Worker 3).

Some workers had reported the issue of excessive workloads to Accord officials but were dissatisfied with the outcome:

> *Recently, a complaint was placed to the Accord officials. They talked with the factory management to stop this issue of over workload* [it] …*was stopped for a few months but later management again started such practice. The Accord officials need to come regularly for inspections. They need to inspect the factory after every 10 days to see the conditions of the workers…The Accord and Alliance need to be active to stop these practices of the factory owners* (Worker 3).

An associated issue raised was the harsh and hostile attitude of management. All workers disclosed that they are regularly verbally abused, and four claimed they had been physically assaulted for failing to meet production targets or having faulty production, e.g., *"The workers are verbally abused and physically tortured if they cannot meet the production target. This a*

very regular practice in a garment factory" (Worker 1). Excessive, unrealistic targets decrease production quality, but nevertheless factory managers can retaliate harshly against the workers concerned:

> *If any faults are found the supervisors behave very badly with us. We are a regular victim of violence and harassment orchestrated by the factory management… We don't have any social status in this country* (Worker 4).

Also, workers are often threatened with dismissal for faulty production:

> *Recently we had a meeting with our factory management. They have threatened us to fire immediately if we make a fault in production. Earlier they used to give us warning for faulty production. But according to the labour law, they can't sack us like this. The factory management is very powerful, and the workers are scared to file a complaint or protest against them* (Worker 9).

The Bangladesh Labour Act 2006 stipulates that a worker cannot be dismissed without any warnings, expect for serious misconduct. An error in production does not constitute serious misconduct. The workers interviewed wanted an allocation of time to rectify their errors, especially when they had an excessive workload, but this was not forthcoming. The Labour Act also allows a worker to file a personal grievance against the employer if he/she is fired unfairly. However, the workers claimed no actions are taken against the factory management if the claim succeeds and they may face violent repercussions for filing the complaint. A worker with seven years' experience in different RMG factories complained:

> *The hired goons of the factory owners physically torture us if we protest the oppression of the management. The police forces also harass us. We want to get free from these oppressions … The violence against the workers should be stopped* (Worker 5).

Despite any desire to do so, workers cannot easily change their occupation or find a new job. In Bangladesh, families are usually large, and depend on the workers' income. Consequently,

workers are helpless and must endure harsh and cruel management practices. Nevertheless, they believed that good behaviour at work is a basic right and they sought this from their employer:

> *Management should behave nicely with the workers, provide safety... and fear-free work environment… Workers should not be abused verbally or physically. We are helpless even if the management swears at us or behave badly, we can't do anything* (Worker 1).

The workers held a common view on what rights they should have. Besides a safe and secure work environment, they demanded the end of oppression of and discrimination against workers, living wages paid on time, paid maternity leave and the right to collective bargaining. A worker expressed anger over how the government and owners failed to deliver this, and his ensuing helplessness:

> *If we demand an increase in wages or timely payment of wages, we face oppression, the factory owners' treat us badly and fire us from work. We can't talk about a safe work environment. They prioritise production, quality and quantity, but refuse to hear our demands. We don't have the right to place our demand. If we try to protest either we face physical torture by the hired goons (of the factory owners) or the police arrest us. Even the political leaders work on behalf of the owners* (Worker 5).

Maternity leave and benefits are important issues, as Bangladesh's garment industry employs thousands of young women. Several workers complained that the Accord and Alliance COCs had not helped them gain maternity leave and benefits:

> *The Accord and Alliance officials have inspected our factories several times, but nothing has been done to ensure our rights. I called an Accord official over the telephone (The Accord's complaint cell) and filed a complaint – a female worker was pregnant and facing difficulty to work. I asked the Accord official to pressurize our factory management to grant her maternity leave. The Accord official noted the name of the factory and assured me that the woman will be granted maternity*

immediately. But unfortunately, the pregnant worker did not get any assistance from the Accord official…in the Accord COCs, it is clearly written regarding paid maternity leave to leave to female workers. But the Accord officials have failed to ensure that (Worker 5).

The workers and union leaders conceded that if they filed a complaint, Accord and Alliance officials sometimes would request factory management to cease such behaviour, but they rarely took actions against the factory management, consequently, violence against workers continues.

5.3.2.3 Accord and Alliance

The Accord and Alliance officials denied these allegations. They claimed they had taken adequate measures against any factory management that imposed excessive workloads:

The Alliance has introduced a contact centre where the workers can call 24/7 to inform on any work-related issue. We get hundreds of calls …. The Alliance has created a space where the workers' can share their problems. We take immediate action and try to resolve the problem of the workers (Alliance Official 2).

If we get such complaints, we take immediate action against the factory management. Our factory-level inspectors and governing committee are also monitoring these issues on a regular basis (Accord Official 1).

The Accord and Alliance officials claimed they have involved workers in the factory inspections and hence rejected allegations of a lack of worker involvement:

Before starting an assessment of a factory, we talk with the workers (safety committee). We listen to workers' concern on safety issues. The workers are aware of the safety issues of a factory. After the final assessment, we again arrange a meeting with the safety committee and inform our findings. The owners also take part in the closing meeting (after the final assessment). We disclose our findings regarding safety issues to the owners and workers (Accord Official 1).

…the workers are directly working with the Alliance. It would not have been possible for us to implement the Alliance COCs without the involvement of the workers (Alliance Official 2).

5.3.3 Struggle of Workers' Rights to Freedom of Association and Collective Bargaining

Workers and union leaders claimed the Accord and Alliance had brought no significant improvements in workers' rights to freedom of association and collective bargaining. The union leaders blamed factory owners and the government for creating obstacles, whereas the government, factory owners and the Accord/Alliance officials claimed they had taken adequate measures to maintain these rights.

5.3.3.1 Workers and Unions

The Bangladesh Labour Act 2006 specifies that workers have the legal right to form associations and engage in collective bargaining with factory management regarding wages, safety, and other basic rights. However, the union leaders claimed that the government's lack of implementation of the law and their non-cooperation, and the unwillingness of factory owners to respect it, nullified workers exercise of this right. The union leaders claimed that factory owners prevented workers joining unions, which was corroborated by most workers, who claimed that factory managements impose severe obstructions if they tried to do so. An organising secretary of a labour union stated:

We don't have collective bargaining power and freedom of association …we are not allowed to run our union activities even when we get registration from the government …. If we don't have freedom of association, how do you think we will have collective bargaining power? After the Rana Plaza, the registration of unions has increased significantly but most of them have lost their registration or are not allowed to work. It is impossible for us to have the right to collective bargaining power if we are not allowed to organise (Union Leader 1).

We are facing obstacles in all respects. The first obstruction is from factory management. They don't want the workers to get involved in unions. The local political

leaders and hired goons of the factory owners put barriers in our activities. Even the police resist our activities…. We have our labour union committee in a factory nearby (from here)… but the factory management is not allowing the workers to join in our activities. The factory owner has shown his negative attitude towards our committee. (Union Leader 4).

This union leader claimed the government often restricts union activities, which is enforced by the police:

We face obstructions from the police. A few months ago … from the order of a factory owner, the police officer-in-charge of the Konabari closed our office … for four months. I have personally communicated with the Ministry of Labour, the Ministry of Commerce but no step was taken to reopen our office. Then we filed a written complaint to the IndustriALL head office (Geneva). IndustriALL directly communicated with the Ministry of Home and later our office was reopened (Union Leader 1).

Union leaders revealed the physical and mental repercussions they face while organising workers. A female union leader said:

I have been physically tortured by the police. The police are working on behalf of the owners and creating all forms of obstacles when we try to organise. Many cases have been filed against us and many leaders have been abducted and killed. The police force and hired goons of the factory owners are behind these incidents. We can't even stay at home. They come and threaten us at home. It is very difficult for us and our families to stay in a safe environment (Union Leader 2).

Workers who join unions face discrimination from factory management. Due to the anti-unionisation tactics of employers, many workers are scared to join unions. According to one dispirited worker:

See you were trying to form a union in the factory and now you're out, so why should we want to form a union? What we see is the government gave permission to form a

> *union in the workplace but then they do not back up their commitment* (Human Rights Watch, 2015, p. 8).

Union leaders commented:

> *If a worker holds a position in unions, he/she is either terminated by the factory owners or works under intensive supervision. The factory owners cannot stand union members and leaders…I have been to several countries and saw that workers are freely practising their rights regarding freedom of association and collective bargaining power* (Union Leader 5).

> *In the last one year, around 100 workers (from our union) were fired from work for labour union involvement* (Union Leader 1).

The union leaders claimed factory owners, to fulfil Accord and Alliance guidelines on unionisation, have helped form unions that serve the business's interests. A union leader alleged:

> *Now most unions are formed by pro-owner workers. The factory owners are helping them to form such unions … to show foreign brands that the unions are running smoothly in factories* (Union Leader 2).

A union leader questioned the effectiveness of the resultant labour/management committees claiming that: *"the factory management formed the committees with their own people"* (Union leader 4). Another union leader stated that, *"the workers don't want to be a part of the pro-owners' unions"* (Union Leader 5). All the workers corroborated this and emphasised the necessity of having independent unions to protect their rights. For example, worker (4) claimed they enable workers to challenge oppression by factory owners and he demanded removal of the obstacles restricting independent unionisation.

According to union leaders, the Bangladesh Labour Act 2006 prohibits factory owners from intervening in labour union formations, and they attributed unrest and violence in the RMG

industry to workers' inability to organise independent unions and their lack of collective bargaining power. A union leader commented:

> *Currently, the workers are blocking the roads of some part of Dhaka (Savar and Ashulia) and protesting against the new minimum wage scale. I think if the labour unions were allowed to operate in factories, the workers would not be involved in such vandalism. The workers would have placed their demands through unions. Unfortunately, most unions are not allowed to operate properly. I think the factory owners should stop seeing the activities of the unions negatively* (Union Leader 4).

Most workers and union leaders believed the Accord and Alliance had failed to protect workers' rights to freedom of association and collective bargaining:

> *The main problem of the Accord and Alliance is they hardly focus on workers' rights. They just focus on safety. Though the Accord tried to work with workers' rights, they could not work for the resistance of factory owners. The Alliance did not attempt to work on rights. You will notice that most factory owners are unhappy with the activities of the Accord* (Union Leader 1).

The union leaders recognised that the Accord initially exerted pressure on factory owners to allow labour unions, but the government's non-cooperation had rendered this unsuccessful. A union leader stated:

> *The Accord faces obstruction from the government. The government prioritises business and try to obstruct activities that disfavour factory owners. I won't tell you in detail, but I think the government's ministers, secretaries and other officials are against the Accord. The Accord is giving its 100% effort to ensure workers' rights. Unfortunately, due to the non-cooperation from the government, they have not been fully successful* (Union Leader 3).

The workers wanted government support to help them exercise their rights. A worker stated:

Labour unions should be allowed to work freely by the government. The government should directly work with the unions to ensure workers' rights and safety [and] …. *That the owners can't interfere with unions' activities. The implementation of the labour law is necessary to ensure workers' and unions' rights. The Accord, Alliance and RCC need to work together with the unions to ensure workers' rights* (Worker 4).

5.3.3.2 Factory Owners

In contrast, most factory owners denied any involvement in obstructing workers' rights to unionisation and collective bargaining. They blamed the unions for creating anarchy, vandalism and disrupting factory operations. A senior manager from an Accord listed factory, accused of firing workers seeking unionisation, claimed: *"some people have left because they didn't want to work with us. We did not force anyone to resign. People have resigned of their own choice"* (Human Rights Watch, 2015, p. 39). Atiqul Islam, a former President of BGMEA, asserted that: *"Workers are free to form unions in factories big and small"* (The Wall Street Journal, 2014). However, an owner of a small factory employing 98 workers acknowledged his workers' *limited rights'* to unionisation and collective bargaining:

The workers' right to freedom of association and collective bargaining does not exist in factories like ours. In this kind of factories, there are no unions. If the workers have any demands they place them through the senior-most worker (Factory Owner 4).

He knew this violates the Bangladesh Labour Act 2006, but he commented that it is commonplace in "small factories" not to allow unionisation.

The interviews revealed that all the factory owners had a negative stance towards unionisation. They perceived union members as troublemakers and labour associations as impediments to their business activities. For example, one claimed that the union leaders are involved in immoral activities and he questioned the need for unions:

Bangladesh has bitter experience with activities of unions. Our jute industry has collapsed for the unions. The unions do not think about the factory, they just think about their own interests…. the unions and union leaders are creating anarchy in our

factories. The union leaders are not workers instead they rely on the income of the workers…we do not need unions…in most of the factories, we have formed welfare committees, safety committees and participation committees through direct voting of the workers. These committees work as bargaining agents and representing the workers. I think the activities of these committees are enough to ensure the workers' rights (Factory Owner 2).

However, the workers and union leaders claimed that they could only discuss issues like productivity, safety and cleanliness in welfare and safety committee meetings, and that these committees are formed by the factory management who fill them with their own people disinterested in protecting the interest of the workers.

5.3.3.3 Accord and Alliance

The Accord and Alliance agreements contain provisions to ensure labour rights, e.g., the freedom to refuse to work based on reasonable fears of safety; and workers not being discriminated against by being forced to work, having their pay cut, or being fired (Accord, 2013, 2013a; Alliance, 2013). Both COCs claim to be committed to protecting workers' rights to freedom of association and collective bargaining (*The Globe and Mail*, 2017). However, it is unclear whether they do so, given the frequent reports of harassment, oppression of union organisers and members when they try to form associations or raise complaints against factory owners. All the Accord and Alliance officials denied the allegation of failing to address these issues and they claimed their interventions had brought progress:

The workers are now empowered, and they can raise voice against the oppression of the factory owners. When we get any complaint from the workers, we try to engage the factory management to resolve workers' problems. We try to work within the legal framework. If we find any violation of law or breach in the Alliance's standards – we take necessary steps (Alliance Official 1).

The Accord and Alliance have procedures for individuals or groups of workers to lodge concerns or complaints regarding violation of workers' rights and safety. Nevertheless, claims that both COCs have failed to counter retaliations against unions and to seriously address

workers' safety and rights persist, and they needed to expand their focus beyond that which currently focuses solely on fire and building safety issues (Human Rights Watch, 2017a).

5.3.3.4 Government

The Bangladesh government agreed to support the Accord and Alliance efforts and there are laws designed to protect workers. Bangladesh has ratified the ILO's conventions 87 and 98 on labour's freedom of association and right to collective bargaining, which are incorporated in the Bangladesh Labour Act, 2006, and the Bangladesh Constitution (1972) contains provisions regarding workers' rights. Article 14 specifies that the state has a fundamental responsibility to protect workers from all forms of exploitation, and Article 38 guarantees the right to form unions and associations. In the interviews, the government officials rejected the garment workers' and union leaders' claims that the government has failed to enforce these laws. They claimed that they have supported unionisation by easing the registration process of unions. To quote a government official:

> *Some countries in the world do not allow workers to form unions. But in the case of Bangladesh, the number of trade unions is increasing significantly. It is the obligation of the government from the constitution to ensure workers' rights. Can you give an example of any country which has amended the labour law two times within the last five years? No one is pressurising us to amend the labour law. We are working for the interest of workers … to ensure their safety and rights* (Government Official 2).

5.4 Overview of Key Findings

The empirical findings revealed confusion regarding who should be accountable for protecting workers' rights. According to various international human rights institutions, (e.g., United Nations Human Rights Council), foreign brands and retailers should be responsible and accountable for this throughout their supply chain. The Accord and Alliance officials placed the responsibility on factory owners. On the other hand, the government officials claimed that Accord and Alliance officials are solely responsible - yet the constitution and labour laws of Bangladesh oblige the government to maintain workers' rights. Most workers and union leaders believed that factory owners should primarily be accountable for ensuring workers' rights and safety but fail to do so, though the government and the Accord/Alliance should

also be responsible for enforcing this. Other interviewees (i.e., academics and labour expert) also cast the web of accountability wider, arguing that the government and Accord/Alliance officials should ultimately be accountable for protecting workers' rights and enforcing the factory owners' responsibility for this, which they neglect. There was no consensus among stakeholders on who should be accountable for protecting workers' rights.

Similarly, when the stakeholders were asked for their opinions on the current practice of accountability, they held different views. Workers and union leaders, and factory owners and government officials disagreed on the adequacy of current labour laws. The workers and union leaders believed they unduly favour factory owners, whereas the factory owners believed they sufficiently protect workers' rights, and they have discharged their responsibilities in this regard, and the government officials noted how the laws have been amended to address workers' concerns and to accord with the ILO's prescriptions, especially regarding workers' rights to freedom of association and collective bargaining. The government officials and factory owners were content with the current situation and claimed the enforcement and monitoring by government agencies adequately protected workers' rights. According to the factory owners, the passing of a new labour law within 90 days of the Rana Plaza incident proved the sincerity and intention of the government to secure an effective legal system to protect workers. However, the other stakeholders believed otherwise.

Workers' rights groups such as the International Trade Union Confederation (ITUC) have accused the government of restraining conformance with the ILO's conventions on freedom of association and collective bargaining, despite the Bangladesh government formally adopting them, and they have urged the government to respect the conventions (ITUC, 2013). These groups place the ultimate responsibility for protecting workers' rights to freedom of association and collective bargaining power upon the government. Similarly, the academics believed the existing laws are adequate to maintain workers' rights but are ineffectively enforced by the government and its law enforcement agency (i.e., the police).

When the stakeholders' criteria for determining good accountability were examined, all prioritised the enforcement of the law and effective monitoring. They agreed that if done

rigorously and sanctions ensue if they failed to do so, this would bolster the accountability of key actors (factory owners, foreign buyers, and the government), and make them fulfil their legal obligations. However, the workers and union leaders claimed that instead foreign buyers and their local counterparts prioritised making profits, and they should be forced to accept greater responsibility for protecting workers' rights. The academics and labour expert agreed but cast responsibility more widely to include governments home and abroad.

Stakeholders also held conflicting views on the effectiveness of the current multi-stakeholder accountability mechanisms (i.e., Accord and Alliance). 16 interviewees claimed they had helped secure a safer working environment, but others disagreed. One group of workers and union leaders were content with their safety measures, whereas another group believed they were inadequate. However, all the workers and union leaders criticised the Accord and Alliance's efforts to protect workers' rights to freedom of association and collective bargaining. They also alleged that the government and factory owners erect barriers to securing these rights. Moreover, the academics and labour expert claimed that they had not protected the safety and rights of millions of workers in small factories. However, the Accord/Alliance officials, factory owners and government officials claimed otherwise, insisting that they were working to ensure workers' rights, and they were committed to stopping excessive workloads and violence against workers. However, workers and union leaders claimed they had failed to do so, and failures to implement the Bangladesh Labour Act (2006) has left them unprotected from oppression by employers, which has not decreased.

The complaints of workers and trade union leaders tally with some external reports. Despite the Accord and Alliance initially stating that they would protect "all" workers in Bangladesh's RMG industry (Corpwatch, 2013), allegedly this claim has been overstated (Barrett et al., 2018). Over 250 global brands and retailers joined either the Accord or the Alliance, and circa 2800 factories have been inspected but, according to the NYU Stern Center for Business and Human Rights, both COCs exclude many factories lacking direct ties with foreign brands and retailers, i.e., they do subcontract work for export, or production for the local and global markets (ibid.). There are circa 3000 of these factories that employ over 2 million workers who often suffer the worst work environments and denials of labour rights. Despite the

Accord's and Alliance's promise to monitor and inspect subcontracting facilities, *The Guardian* (2014) reported little evidence for this. Another NYU report made similar observations, claiming that the Accord and Alliance prioritise factories directly transacting with the COC's member brands (Labowitz and Baumann-Pauly, 2014). Most large factories doing business with MNCs take orders beyond their capacity and subcontract work to small factories. According to the academics and labour expert, this enables them to push lower-margin work down to subcontractors that pay low wages and neglect safety. The Alliance (but not the Accord) has acknowledged its shortcomings in this regard:

> *Lack of transparency, price pressures and/or limited production capacity within individual factories foster an environment where unauthorized subcontracting continues* (Alliance, 2014).

A further issue was whether the COCs have effectively secured workers' rights. A Human Rights Watch (2015) report documents violation of workers' rights in Accord and Alliance listed factories based on interviews with 160 workers from 44 factories supplying garments to major retailers in North America, Europe, and Australia. It claims that workers' rights to association and collective bargaining have not improved; factory owners still employ anti-union tactics such as physical violence and excessive workloads on, or sacking employee organisers; filing falsified complaints to police against union leaders; physical and verbal abuse, forced overtime and denial of maternity leave continue; and workers are still forced to work late at night or on holidays to meet production targets but are denied overtime pay for doing so (IndustriALL, 2017). Human Rights Watch (2017a) has called for the factory inspection reports of the Accord and Alliance to address freedom of association and human rights violations, and workers' grievances about employer interference with unions.

The reports have also questioned the behaviour of governments and employers. Allegedly, some Western retailers have sourced garments from factories that breach the Accord/Alliance standards and Bangladesh's Labour Law (Human Rights Watch, 2015). Following the Rana Plaza disaster, the Bangladeshi government came under severe pressure for failing to address workers' rights and safety. In June 2013, the US government removed Bangladesh from its trade benefit members' list (i.e., US duty cuts) (Reuters, 2014). The

former US president Barak Obama accused Bangladesh of not "taking steps to afford internationally recognised workers' rights to workers in the country" and he suspended the Generalised System of Preferences (GSP) trade benefits for Bangladesh (Reuters, 2013). To regain these trade benefits, the US government required Bangladesh to take steps (i.e., protection of unions and stopping anti-union discrimination) to maintain workers' rights (ILRF, 2015). The European Union threatened to suspend trade benefits for similar reasons (Reuters, 2013).

In response, the Bangladesh government promised to remove all obstacles to workers' rights including safety, and freedom of association and collective bargaining; and to work with the Accord and Alliance to these ends. The Bangladesh government has frequently quoted new registrations of more than 300 unions as testimony on how workers' rights to freedom of association have increased since the Rana Plaza disaster (*Dhaka Tribune*, 2019b). However, critics allege that with "tacit" government support, factory owners still prevent workers from unionisation (*The Nation*, 2015; The Daily Star, 2019c). One-third of the newly formed 300 unions have ceased operation due to "union-busting" by the government and factory owners (Clean Clothes Campaign, 2016). Over 100 workers were sacked from a factory in Gazipur when they filed union registration papers – "Whoever raise their head suffers the most" (Human Rights Watch, 2015, p. 8). Local union leaders claim that unions were driven out of factories through intimidation tactics such as forced resignations, arbitrary dismissals, filing fabricated criminal charges against the organisers and physically assaulting them (Clean Clothes Campaign, 2016). According to Kalpona Akter, a union activist:

> *Union formation is not free here. It is in our [law] books, it is in our Constitution, that we have the right to organize and collective bargaining rights. The [International Labour Organization] Convention has been ratified by the country, but the factory owners are so reluctant toward the unions…. Whenever they join with unions, they will face threats, they get fired…and sometimes even forced to leave their community* (*The Nation*, 2019).

Business leaders have urged the government to take strong action against union members who stage protests and strikes. Factory owners in Bangladesh have significant political

influence, which has prevented holding them to account for violating workers' rights (Human Rights Watch, 2015). Thirty members of parliament own RMG factories and 50% are directly or indirectly linked with the industry (*The New York Times*, 2013a). They often resist the introduction of and weaken the enforcement of laws to strengthen labour unions (*The Guardian*, 2013), arguing that unionisation enables workers to organise protests, call strikes, and cause vandalism, which reduces production and causes financial losses (Human Rights Watch, 2017). Despite repeated allegations of violations of workers' rights, the Bangladeshi government has yet to take any action against factory owners.

Workers' rights groups have claimed that if the workers in the Rana Plaza had "more of a voice", this would have prevented hundreds of death and injuries (Human Rights Watch, 2015, p. 4). None of the five factories in the Rana Plaza had any unions and their workers were powerless to resist factory managers when they forced, threatened, and ordered them to work after deep cracks were identified in the building – the presence of the union would have helped them to collectively refuse to work in an unsafe building (Clean Clothes Campaign 2016). The ITUC has listed Bangladesh among the worst countries for workers and it claims the government's and factory owners' autocratic attitudes have made labour rights inaccessible and workers are regular victims of violence and discrimination (*The Daily Star*, 2017). The government and factory owners have disputed such reports, claiming that some union leaders spread false news of torture and harassment to tarnish the RMG industry's reputation (*The New York Times*, 2014).

The empirical evidence from documents and interviewees' perceptions revealed a lack of consensus amongst stakeholders regarding the practice of accountability in Bangladesh's RMG industry. To further understand the contestation surrounding the accountability practices, the next chapter will assess and analyse the tensions, contestation, collaboration and conflict amongst the stakeholders regarding the design and implementation of the Accord and Alliance.

CHAPTER SIX

Problematising Accountability Practices: Contestation over Design and Implementation

6.0 Introduction

This chapter analyses the interviews and documents on the Accord and Alliance using the framework outlined in chapter 3, to examine the controversies and contestations among key stakeholders over the design and implementation of these accountability initiatives undertaken after the Rana Plaza incident. This chapter addresses the following objective of the study and the ensuing research questions, namely:

Research Objective 2

To understand the contestations, debates, tensions, and adversarial relation among stakeholders regarding the practice of the accountability mechanisms.

Research Question 2 – What are the major points of contention among different stakeholder groups regarding COCs as an accountability mechanism?

6.1 Step 3 – Adversarial Relations

The analytical questions in Step 3 (see chapter 3, Figure 3.1) are addressed using the framework of Fougère and Solitander (2020) to understand the "adversarial relations", if any, among key stakeholders in the multi-stakeholder initiative. The authors identified three kinds of adversarial relations: (1) competing, where a similar 'post-political' regulatory logic (e.g., based on the idea of consensus-oriented deliberation) about multi-stakeholder initiatives is reproduced; (2) pressure-response, where key stakeholders (e.g., workers' rights groups and unions) within and/or outside a multi-stakeholder initiative, exert pressure to improve the initiative, while also highlighting its deficiencies through dissensus; (3) counter-hegemonic, where attempts are made to undermine multi-stakeholder initiatives and promote "radically different" projects. The questions posed in Step 3 of the framework were: Are Accord, Alliance and RCC competing accountability initiatives? Do pressure-response relations exist within the multi-stakeholder initiatives? Do pressure-response relations exist between workers' rights groups and states through multinational initiatives? Does collaboration and competition exist

between multi-stakeholder initiatives and the state? Do pressure-response relations exist between civil society actors and multi-stakeholder initiatives? Do pressure-response relations exist between the local factory owners and multi-stakeholder initiatives? Is there any counter-hegemonic movement against multi-stakeholder initiatives as a hegemonic project?

These questions are analysed and discussed based on the empirical findings. This chapter is structured as follows. Sections 6.2 to 6.8 analyse the adversarial relations of the key stakeholders. Figures 6.1 and 6.2 show the patterns of relationship between key stakeholders within and outside the multi-stakeholder initiatives. Then the focus moves to critically examine the empirical findings. The findings of the chapter are detailed and discussed in the next chapter, which examines the diverse perspectives and points of contentions of the key stakeholders regarding the multi-stakeholder initiatives.

6.2 Are Accord, Alliance and RCC Competing Initiatives?

This section investigates (if any) the competing and adversarial relations between the accountability mechanisms. Several accountability mechanisms emerged in Bangladesh's RMG industry after the Rana Plaza incident. As discussed in chapter 1, the Accord and Alliance were developed to address the unhealthy work environment and weak workers' rights. The Accord was formed several weeks before the Alliance and its founding members (i.e., workers' rights groups and unions) appealed to all US retailers to join it. However, most US brands and retailers declined and formed the Alliance because, according to a NYU report, they wished to avoid an "open-ended liability", for the Accord made foreign brands and retailers accountable for factory conditions and "established the potential for them to be held legally liable if they failed to uphold their obligations" (Barrett et al., 2018, p. 11). Later the Bangladeshi government launched its own accountability mechanism, the RCC, with the technical support of the ILO (RCC, 2017). Recently, the factory owners' association (i.e., BGMEA) has initiated a new accountability mechanism, i.e., RMG sustainability council (RSC). However, to date, limited information is available on how this will enhance the rights and safety of the workers.

Fougère and Solitander (2020) claim the Accord and Alliance became "competing" (ibid., p. 691) accountability mechanisms. Both focus on factory certifications, monitoring and

inspections but their design and implementation varies. The Accord is a five year legally binding agreement, whereas the Alliance, an initiative led by Walmart, Gap, and other North American brands, opposes the legality of the Accord and union involvement. It believes that supply chain issues should be the preserve of brands/retailers and Bangladeshi factory owners (Walmart, 2013). On the other hand, the Bangladeshi government no longer see the necessity of the Accord and Alliance as it claims that the RCC is adequate to ensure the rights and safety of the workers.

It became evident that debates and tensions abound on whether the Accord, Alliance, and the Bangladesh government's accountability system, the RCC, are effective accountability mechanisms. Their members and officials dispute the efficiency and effectiveness of each. Whereas Accord signatories, particularly the international workers' rights groups and unions, view the Alliance as ineffective, the Alliance claims it helps factory owners protect the rights and safety of the workers, and establishing local partnership and collaboration with factory owners is more important than legal requirements and union involvement. On the other hand, government officials question the necessity of the two multi-stakeholder initiatives and claim that the RCC can take over their functions. From the interview data, all the Bangladeshi factory owners preferred the RCC to the Accord and Alliance, and when both cease, they wanted the RCC to assume their work. Recently factory owners have sought to form the RMG sustainability council (RSC), but to date limited information is available how it might govern the garment industry of Bangladesh.

From its outset the Alliance has been criticised. Christy Hoffman, Deputy General Secretary of the UNI Global Union has criticised the role of US brands, particularly the founding member of the Alliance i.e., Walmart, for refusing to join the Accord and establishing the Alliance:

> *Walmart are bringing their discount practices to factory safety. This is not a price; this is about people's lives… Walmart has dragged Gap and a number of other brands down the wrong track. We now urge the Walmart/Gap to think again and raise its standards to those of the Accord* (Corpwatch, 2013).

When the North American retailers unveiled the Alliance in Washington, protesters (e.g., workers' rights groups) gathered outside, "chanting shame on Walmart and decrying the plan as a fake safety scheme" because it lacked union representation in its formation and decision-making and they claimed it reproduced the anti-union policies of the US retailers (*The Guardian*, 2013a). The newspaper report alleged that:

> *The trouble is, most US apparel companies – and in particular Walmart, the largest US importer of clothing from Bangladesh – were never going to sign such an agreement. Many things have changed for the better at Walmart, but the giant Arkansas-based retailer retains a deep and abiding suspicion of unions; the feelings are assuredly mutual* (*The Guardian*, 2013a).

Four international workers' rights groups and witness signatories of the Accord agreement, i.e., Clean Clothes Campaign, International Labour Rights Forum, Maquila Solidarity Network and Worker Rights Consortium have been prominent critics of the Alliance. The Clean Clothes Campaign and the Workers' Rights Consortium criticised its design and formation, and they have accused the US retailers involved of initiating a "non-accountable" approach.

> *While most apparel companies joined the binding and transparent Accord, a small group of mainly North American companies, keen to maintain a fully corporate-controlled and non-accountable approach to social responsibility, chose to set up their own programme: The Alliance for Bangladesh Worker Safety. This programme differs in many crucial aspects from the Accord, including the absence of union participation in its governance, a lack of transparency and a total absence of external enforcement* (Clean Clothes Campaign, 2018a).

> *Walmart, Gap and the corporations that have chosen to join them, are unwilling to commit to a program under which they actually have to keep the promises they make to workers and accept financial responsibility for ensuring that their factories are made safe* (*The Guardian*, 2013a).

The Clean Clothes Campaign has censured the Alliance for not involving unions in its governance and consequently having "no-one involved with an interest in making sure it is

enforced". They have labelled it a "company-developed" and "company-controlled" initiative "only accountable to themselves if they fail to deliver on their promises" (Clean Clothes Campaign, 2013a). The Worker Rights Consortium has claimed that "unenforceable commitments" the Alliance debars it from being a credible initiative to secure the rights and safety of workers (*The Economist*, 2013).

A report by the Clean Clothes Campaign, International Labour Rights Forum, Maquila Solidarity Network and Workers Rights Consortium, titled "Dangerous Delay on Worker Safety", has claimed that the Alliance overstates its impact on workers' safety for it "is giving passing grades to Bangladeshi factories yet to implement life-saving safety changes" (*The Guardian*, 2016), and its reporting lacks transparency (Clean Clothes Campaign, 2016a). The four workers' rights groups analysed 175 factories covered by the Alliance and Accord and found the Accord reported major safety issues in over half whereas the Alliance labelled most as safe (Clean Clothes Campaign, 2016a). Their concern about the Alliance's reporting led them to question "whether the Alliance is prioritizing the protection of its member brands' reputations over the protection of workers" (Clean Clothes Campaign, 2016a, p. 11). Subsequently, the Alliance's reports on factory safety have been accused of being "out of date" and providing "limited and selective information" that overstates the level of progress, e.g., they cast, "doubt over the credibility of their claims to have an extremely high completion rate for factory renovations" (Clean Clothes Campaign, 2018a).

The Alliance countered the Accord's accusation that its inspections are "too lax" (*The Economist*, 2014), claiming its standardised procedures are conducted in a "thorough, professional and independent manner" and they are accurate and transparent (Alliance, 2014a). In response, it charged the Accord with creating disharmony in the factory safety efforts:

> *The Accord indicated that they have "methodological concerns" with Alliance inspection reports, yet they have never raised these concerns with us, despite our interaction on the ground in Bangladesh and the fact that we shared our inspection protocols with the Accord many months ago—without receiving the Accord's in return* (Alliance, 2014a).

The Alliance also disagreed with the findings of the Clean Clothes Campaign (2016a) report. Jim Moriarty, executive director of the Alliance, claimed its findings are based on "inaccurate and outdated information" (*The Guardian,* 2016), and later he expressed satisfaction with the Alliance's efforts:

> *We can proudly say that working together, we have helped establish a culture of safety among Alliance-affiliated factories and across the industry* (Alliance, 2018a).

According to Jim Moriarty, the Alliance has met its objectives and should cease after 2018:

> *The Alliance will not be here after January 1 next year. We are done, we are not asking for an extension. We have finished our primary job which is the completion of remediation in the vast majority of the Alliance factories… If you look to our progress trend, it shows that there is no need for extension* (*Dhaka Tribune*, 2018a).

Thus, the Alliance has discontinued its operation after its initial tenure of five years, and it recommended the Bangladeshi government and factory owners to play a bigger role in the future (*The Guardian*, 2013a). In contrast, the Accord is facing challenges to continue its operation. In an interview with *The Guardian* (2013a), officials of an Alliance signatory claimed:

> *We can drive positive, collaborative change in the country… We want to see this country stand on its own (Kindley Walsh Lawlor, the vice president for social and environmental responsibility at Gap).*
>
> *We'd like to see the factory owners have some skin in the game* (An unnamed official at Gap).

However, the initiator of the RCC, i.e., the Bangladeshi government, sees no necessity for the Accord and Alliance. The government officials claimed that the RCC has more rigorous standards than the Accord and Alliance and, as a sovereign nation, Bangladesh should have its own system (Government Officials 1 and 2); and the RCC is more suited to the social and

economic settings of Bangladesh and is more "credible" than the other initiatives (Government Official 1).

> *Bangladesh is an independent country and we have inspection mechanisms. Our inspection mechanism matches with the country's economic and social settings. The system will improve gradually with economic development. At a critical time, the Accord and Alliance were allowed to work in Bangladesh. I think as a nation Bangladesh should have its own inspection system which would be credible and acceptable by all. If we want to develop such a system, we need to work with our own resources and logistics. From outside they cannot ensure workers' right and safety in all the factories of Bangladesh* (Government Official 1).

6.3 Do Any Pressure-Response Relations Exist Within the Multi-Stakeholder Initiatives?

Fougère and Solitander (2020) found "no consensus" among the key actors involved in the multi-stakeholder initiative, i.e., multinational brands and retailers, workers' rights groups (e.g., Clean Clothes Campaign) and local/international unions (e.g., IndustriALL). As mentioned, the international workers' rights groups and unions saw the Accord as a means for empowering workers and ensuring their rights and safety, whereas the business actors regarded it as an opportunity to reclaim their "threatened legitimacy". However, the unions and workers' rights group and business actors disagreed on how to stop violations of workers' rights.

As discussed in chapter 5, the Accord includes several international workers' rights groups, international workers' unions and their affiliated Bangladeshi unions in its decision-making and governance. They can scrutinise the work of the Accord, continuously monitor its enforcement of the standards governing workers' safety and rights, help improve accountability practices, and ensure that those responsible are held accountable. Their involvement grants voice to marginalised workers, who can register complaints during factory inspections. They have been vocal in criticising the Accord's implementation process, often accusing it of slow factory remediations and overstating their progress.

The international unions and workers' rights groups, e.g., IndustriALL and Clean Clothes Campaign, have questioned the progress of inspections and remediations. The Accord is alleged to exaggerate its success regarding factory safety, and for being behind schedule on the remediation of factories (*The Guardian*, 2018), though the Accord claim they have remediated most unsafe factories (see Table 5.2). A signatory union of the Accord has claimed that despite some progress, 50% of the Accord's listed factories lack adequate fire safety measures, and structural renovations are incomplete in 40% (IndustriALL, 2018). Clean Clothes Campaign, an international labour rights organisation, also a signatory of the Accord agreement, stated that:

> *Attempting to make the Bangladesh garment industry safe in just five years was always an ambitious proposition. It is no surprise then that the work of the Accord is by no means done: with just one year to go only around 50 factories have completed the required renovations. The signatory brands, who are ultimately responsible for renovations, are well behind schedule in ensuring implementation of vital structural, fire and electrical repairs in the majority of their supplier factories* (Clean Clothes Campaign, 2017).

Accord officials have not acknowledged overstating factory remediations, but they have conceded that they need more time to ensure the safety of the factories. In a press release they claimed:

> *The Accord recognizes the extraordinary progress that has been made over the last five years to improve fire and building safety in the Bangladeshi RMG industry... At the same time, we recognise that the remediation work has not been completed. Important steps still need to be taken to achieve full remediation and acceptable workplace safety. Life-threatening safety hazards such as inadequate fire exits, fire alarms and fire protection systems are still present in hundreds of factories, and the remediation rate remains at 85%* (Accord, 2018a).

By joining the multi-stakeholder initiatives, the workers' rights groups and unions are not merely "co-opted". They have been vocal on improving initiatives from within, and they act

as a “watchdog” of the enforcement of COCs (Fougère and Solitander, 2020, p. 694). However, despite being vocal on issues in factories, they have been relatively quiet on the business practices (i.e., pricing squeeze and sourcing squeezes) of multinational brands and retailers, which they previously alleged were the root cause of the violations of workers’ rights and safety. This does not necessarily indicate a shift in their ideological standpoints (Holdcroft, 2015), e.g., an IndstriALL representative still claimed that multinational brands and retailers should be accountable for “labour rights abuses” in garment supply chains (Holdcroft, 2015., p. 96). The different views of business actors and workers’ groups within the Accord initiative suggest that despite engaging in the same initiative, it has been difficult to achieve “a fully inclusive rational consensus” (Mouffe, 2000, p. i).

In contrast, workers and unions play no role in decision-making and the implementation process in the Alliance. Consequently, it has faced no internal dissension from workers’ rights groups and union leaders. Its corporate members, mainly US multinational brands and retailers, have been passive in commenting on the Alliance’s efforts. This has fuelled accusations that the lack of workers’ participation in Alliance’s governance has made it unaccountable, leading to insufficient action to protect workers, thereby risking hundreds and thousands of their lives: “*… the workers employed in Alliance factories have no independent way of monitoring how safe they really are at work and must continue risking their safety to make our clothes*" (Clean Clothes Campaign, 2016b).

6.4 Do Any Pressure-Response Relations Exist Between Workers’ Rights Groups and States Through Multinational Initiatives?

According to Fougère and Solitander (2020), workers’ rights groups believe the Accord gives leverage to their demands for the government to amend, implement and enforce Bangladeshi labour laws. According to an interviewee, initiatives such as the Accord and Alliance are more powerful than a state and can exert considerable pressure on the government to do this (Labour Expert 1). The empirical findings of this study revealed that workers’ rights groups within the Accord have exerted pressure on the government, but most workers claimed this has been inadequate to ensure workers’ rights. In contrast, my empirical results indicate the Alliance failed to promote such pressure on the Bangladeshi government, and because, according to the Accord’s signatory workers’ rights groups, workers’ rights groups and unions

are uninvolved in its governance, and the Alliance has not addressed workers' pressing issues, i.e., workers' rights to freedom of association and collective bargaining power (Clean Clothes Campaign, 2013b).

International workers' unions such as IndustriALL, UNI Global Union, vocal and active members of the Accord's steering committee, have exerted pressure on the Bangladeshi government via the Accord. After the Rana Plaza collapse, workers' rights group and union signatories of the Accord have emphasised the need for fundamental legislative and regulatory changes (Clean Clothes Campaign, 2013a). They have prioritised revising the Bangladesh Labour Act (2006) to incorporate stringent safety measures in RMG factories and to increase workers' rights to freedom of association and collective bargaining. After intense pressure, particularly from workers' rights groups and unions, the government of Bangladesh amended the Labour Act in 2013 (ibid.) to simplify the provisions on forming workers' unions and introduced new provisions on workplace safety such as the formation of safety committees in every factory with over 50 workers.

Nevertheless, the workers' rights groups and unions have continued to stress the need for further revisions to align the Bangladesh Labour Act with International Labour Standards and to allow full freedom of association (Clean Clothes Campaign, 2013a). Some Labour Act provisions deviate from the ILO's core conventions. For example, workers cannot form unions during a new establishment's first three years of operation; and the requirement of the support of a minimum 30% of workers to form trade unions contravenes the ILO's convention on freedom of association, negates the idea of free trade unionism, and is inconsistent with the ILO's convention 87 stating no specific number or percentage of workers are needed to form unions (*The Daily Star*, 2013). In 2016, the ILO's Committee on the Application of Standards urged the government to amend the Bangladesh Labour Act to improve freedom of association and collective bargaining, and to re-evaluate the minimum requirement of membership for union registration and make the registration of new unions easier (ibid.).

Several interviewees (i.e., workers and union leaders) claimed that oppression and violence on workers has continued after the labour law changes. They recounted how workers and union leaders were treated while exercising their rights to association and bargaining in

December 2016, when thousands of workers walked out of the factories and participated in strikes over wages. This halted production of the entire garment industry. The government accused union leaders of creating anarchy in the industry and arrested numerous union leaders and workers accusing them of crimes, including road barricades and vandalism during the strikes (*The New York Times*, 2017). The factory owners sacked many workers who joined the strike. Allegedly, the workers and labour leaders faced unfair and fabricated criminal charges (Human Rights Watch, 2017b). The Accord's workers' rights groups and unions (e.g., Clean Clothes Campaign, Workers Rights Consortium, IndustriALL and UNI Global Union). called the government's crackdown 'disgraceful' and questioned its commitment towards workers' rights, especially the fundamental right to organise. In 2017, IndustriALL and UNI Global Union wrote to the Prime Minister of Bangladesh and the Ministry of Labour protesting about the oppression on workers and union leaders (IndustriALL, 2017a); demanding the immediate release of those arrested; and the withdrawal of criminal complaints filed against the workers and union leaders. In addition, they exerted pressure on the multinational brands and retailers by publicly naming on websites those that were buyers from factories that had sacked workers, to help stop the violence and intimidation against workers and union leaders. The government responded by withdrawing the charges against the latter and releasing them on 23 February 2017 (ibid.) The workers' rights groups welcomed the government's action and attributed the outcome to the solidarity shown by the workers and unions. According to the UNI Global Union's general secretary Philip Jennings:

> *We welcome the release of the imprisoned unionists and hope we can begin to turn the page on Bangladesh's aggressive crackdown on labour. However, we must remain on guard – the message to Bangladesh is to respect labour rights* (IndustriALL, 2017a).

The workers' rights groups and unions within the Accord have successfully exerted pressure on the Bangladeshi government to reamend and reform the labour law, however, the interviewees (i.e., workers and union leaders) reported a lack of implementation of the law. They acknowledged some isolated similar efforts by groups within the Accord, but they claimed that more generally Accord members had made few serious attempts to exert

pressure on the government reform labour laws further, and to stop violations of workers' rights to freedom of association and collective bargaining.

6.5 Does Collaboration and Competition Exist Between Multi-Stakeholder Initiatives and the State?

Multi-stakeholder initiatives often involve business actors, unions, and representatives from government (Fougère and Solitander, 2020; Laasonen et al. 2012), but the Accord and Alliance excluded state actors from its decision-making bodies and the Alliance excluded workers and unions. Nevertheless, in 2013 the Bangladeshi government agreed to fully support and assist the COCs' implementation, and to close factories deemed unsafe. However, many interviewees (i.e., workers, unions, Accord/Alliance officials and academics) claimed the government had not honoured this agreement. The government's promise to co-operate waned as their discontent with the implementation of the Accord and Alliance grew, and it developed the RCC. Once the implementation of the COCs began, relations between the multi-stakeholder initiatives and Bangladeshi government changed from collaboration to competition.

As discussed in chapter 1, the Accord and Alliance were introduced for five years from 2013. The Alliance ceased operation in December 2018, but the Accord wished to operate until 2021. However, a stay from the Bangladesh High Court in October 2017 halted the Accord's request to extend its agreement, though later the government agreed to this under certain conditions (discussed later). When the Accord and Alliance cease, the government led RCC will monitor workers' rights and safety, though recently the factory owners' association (i.e., BGMEA) has launched the RMG sustainability council (RSC) and, with tacit government support, the BGMEA signed an agreement with the Accord to take over its factory safety and remediation efforts (*The Financial Express*, 2020). As noted in section 6.2, limited information is available how the RSC will pursue the Accord's safety inspections, remediation, and complaint handling.

The Bangladeshi government initially welcomed the Accord and Alliance (BBC, 2018; The Conversation, 2013) but the empirical evidence suggests that they grew resentful of their

activities, particularly regarding factory terminations, hence they initiated the RCC. The government officials questioned the necessity of the Accord and Alliance. According to one:

> *In the last five years we have taken enough measures and now we capable to monitor our factories. We are committed to protecting our workers and garment industry. We have hired the necessary workforce for the RCC. A budget has been set by the government for the activities of RCC. We are directly working with the ILO. The ILO has helped us to employ 47 engineers. In addition, the government has employed 60 engineers, 80 case handlers and we have 575 factory inspectors. Our workforce is much higher than the Accord and Alliance* (Government Official 2).

Workers and union leaders interviewed disagreed:

> *With their efficient and huge workforce, the Accord and Alliance could not fully ensure safety in all factories. I am not sure how the RCC will be able to ensure workers' rights and safety. I don't think RCC has enough expertise and efficient people. I don't think RCC is capable enough to take over the Accord and Alliance… it will take at least 10 years for the RCC to work like the Accord and Alliance* (Union Leader 1).

Although some workers claimed that the Accord and Alliance had limited success, they did not believe the RCC represented a superior alternative:

> *We are dejected that the Accord and Alliance are leaving. I won't say they have fully ensured workers' rights, but they at least …. have helped to improve the working conditions in factories. Due to the poor work environment, the Accord and Alliance have closed several factories. I don't have any idea how RCC will work but it can't be a substitute for the Accord and Alliance* (Worker 9).

The workers believed introducing the RCC would benefit factory owners and diminish gains made by the Accord and Alliance.

> *The factory owners will be very happy if the Accord and Alliance leave Bangladesh. The pressure they face from the Accord and Alliance will be wiped away. The ultimate victim will be the workers. The factory owners will do everything that will be beneficial for them and will not be concern about the workers. If they find the slightest mistake in our production, they will torture or fire us from work* (Worker 1).

> *I think if the Accord leaves everything will go back to pre-Rana Plaza situation. The workers will be worse off, and the owners will be benefitted due to the departure of the Accord and Alliance" (Worker 4).*

Similarly, an academic believed that the RCC will be an inadequate replacement:

> *We can't forget the incident of Rana Plaza. Till now the government has not taken enough action against the culprits. The government has not provided any support to the victims of the Rana Plaza accident. The government has not done anything to punish the people responsible for the Rana Plaza incidents. I am very doubtful regarding the success of the RCC. I am not sure whether the government will be able to do anything for the workers. We have seen the government taking many initiatives to ensure workers' rights but none has been successful* (Academic 3).

An Alliance official recalled resistance from the government, especially by forcing delays or not implementing decisions to close unsafe factories (Alliance Official 3). Joris Oldenziel, Deputy Director of Accord, expressed concern about the lack of government support stating that, "there is no proven record of enforcement of the law against non-compliant factories" (BBC, 2018). According to the Interfaith Center on Corporate Responsibility (ICCR) – an international association advocating for corporate social responsibility:

> *The Bangladeshi government's current position is to place excessive restraints on operations and prohibit identification of any and all new safety violations, rendering the Accord ineffective. The Accord must be allowed to operate independently and free from restrictions in order to identify and remediate safety violations of factories* (ICCR, 2019).

However, factory owners maintained the Accord and Alliance had no authority to close a factory - only the government can do this. For example, Factory owner (1) alleged that Accord and Alliance decisions can be wrong, hence government involvement is necessary, though he acknowledged obstruction by the government of Accord/Alliance decisions: "*I think the government is supporting the factories because the Accord and Alliance have not been 100 per cent correct. Their inspection process is faulty*".

On the other hand, workers and union leaders alleged that the government protects the interests of factory owners, and their interventions have impeded the Accord and Alliance from carrying out their activities:

> *The government prioritise the business and try to obstruct activities that disfavour factory owners…I think the government's ministers, secretaries and other officials are against the Accord. The Accord is giving its effort to ensure workers' rights and safety. Unfortunately, due to the non-cooperation from the government, they have not been fully successful* (Union Leader 3).

When interviewed, the government officials stated that the Accord and Alliance cannot enforce factory closures, rather these decisions lie with the government's review committee where Accord and Alliance officials are active members. One government official strongly denied the allegation of obstructing Accord and Alliance activities:

> *This is not true at all. The Accord claims that they have inspected and remediated 80% of the unsafe factories. If there is non-cooperation or obstacles from the government, how is it possible to inspect and remediate such a huge number of factories? We have fully closed 39 factories and 47 factories are partially closed. The Accord officials asked us to close 165 factories. We have a review committee under the Ministry of Labour and Ministry of Commerce to take the decision regarding factory closure. This committee is working to make the industry safe. … If the committee finds any factory unsafe, they immediately close the factory. The Accord and Alliance cannot make its own decision to close a factory* (Government Official 2).

Another government official accused the Accord and Alliance of pursuing matters not stated in the agreement, which limits their remit to workers' safety. Any involvement beyond this breaches the agreement:

> *Sometimes, the Accord and Alliance want to intervene in other issues which are not related to the safety of workers. If they try to work beyond their boundary only then we intervene. Sometimes they try to intervene in other issues, e.g., increase in minimum wages. These issues were not included in the Accord and Alliance agreement. … The Accord puts pressure on the factory owners regarding various issues which are not included in the agreement* (Government Official 1).

The influence and role of the politicians in Bangladesh's RMG industry is controversial. Many politicians of the ruling and opposition parties are involved in the garment business. Workers and union leaders claimed that consequently the government favours factory owners and neglects workers' interests, and factory owners are so powerful they can resist initiatives that disadvantage their business. An academic described the origins of their power thus:

> *You have look at the background of the factory owners... 56% of the MPs are garment factory owners. When the factory owners are MPs and part of the government you cannot expect worker friendly initiatives from the government. The issue of conflict of interest arises. These owners-cum-lawmakers put stiff resistance on any initiative that disfavours them. They put resistance on workers' rights, increase in wages safe work environment and so on. I think the government needs to work independently and the factory owners cum-politicians should not be involved in the policy-making of the garment industry* (Academic 2).

Recently, the Bangladesh government criticised the Accord and Alliance for terminating ties with many factories (Bdapparelnews.com, 2019), and blamed them for obstructing the progress of Bangladesh's garment industry. For example, the Finance Minister criticised Accord and Alliance initiatives to close hundreds of factories (*The Daily Star*, 2015):

> *The Accord and Alliance - have become an encumbrance for Bangladesh for their stringent conditions… The Accord and the Alliance are like a noose around the neck. … The rigorous inspection by the Accord and the Alliance is an attempt to stunt the progress of Bangladesh's garment sector. It is like, Bangladesh you have progressed a lot, do not progress anymore, now it's the time to pause. The pressure by the Accord and the Alliance is unfortunate. It is an attempt to deter the progress of the industry, although we had opened our doors to them.*

The Alliance officials "expressed disbelief" over the Finance Minister's comments. Ellen Tauscher, an independent chair of the Alliance, stated: "I am truly shocked that a member of the cabinet would criticise efforts aimed at ensuring safety in the garment sector" and the unpleasant comments of a Minister "raise serious and significant concerns about the commitment of the government" to ensure safety and rights of the workers (*The Daily Star*, 2015a). The Accord's signatory worker unions also rejected the claims of the Minister describing his comments as "inaccurate and irresponsible" and hindering the Accord's progress in securing a safer environment for workers (IndustriALL, 2015a). In a joint statement, IndustriALL and UNI Global Union criticised the Minister's comment:

> *Your remarks wrongly accuse the Accord of seeking to hold back Bangladesh's progress, when the reverse is true. As your government is well aware, the Accord came into being in response to the collapse of Rana Plaza, when it became evident to the world, and specifically to garment brands, that the safety of garment workers in Bangladesh could not be guaranteed. Let's not forget that prior to the Accord, self-regulation by brands and government inspections failed to prevent Bangladesh's worst-ever industrial accident* (IndustriALL, 2015a).

Despite widespread agreement amongst other stakeholders that the RCC is not yet ready to do this (Maquila Solidarity Network, 2019), e.g., a recent news report claimed it is in a "shocking level of unreadiness" (*The Guardian*, 2019), the Bangladeshi government has repeatedly claimed that the RCC is ready to take over the work of the Accord and Alliance. With technical support from the ILO, the RCC was formed by the Bangladeshi government and the factory owners' association BGMEA (RCC, 2017). During its formation, the government

announced it would inspect and monitor all garment factories when the Accord and Alliance ceased operation. The RCC started operations in 2017 by monitoring small and medium-sized garment factories not covered by the Accord and Alliance (RCC, 2017).

The government officials interviewed rejected claims about the RCC's unreadiness, maintaining that Western-led accountability initiatives cannot exist indefinitely, and the government should institute its own accountability mechanism:

> *Bangladesh is an independent country and we have inspection mechanisms [that] …. match with the country's economic and social settings. The system will improve gradually with economic development. At a critical time, the Accord and Alliance were allowed to work in Bangladesh. I think as a nation Bangladesh should have its own inspection system which would be credible and acceptable by all. If we want to develop such a system, we need to work with our own resources and logistics. From outside they cannot ensure workers' right and safety in all the factories of Bangladesh* (Government Official 1).

However, according to the workers' rights groups' report, 745 factories under the RCC's inspection programme have yet to eliminate high-risk safety hazards (Maquila Solidarity Network, 2019). In reply, the RCC claimed it has successfully remediated over 30% of the unsafe factories (RCC, 2019). However, a report titled "Bangladesh Government's Safety Inspection Agencies Not Ready to Take Over Accord's Work" – published by the four Accord's workers' rights groups and unions: Clean Clothes Campaign, International Labour Rights Forum, Maquila Solidarity Network, and Worker Rights Consortium, described the RCC's claims as a "gross overstatement" (Maquila Solidarity Network, 2019, p. 1), for no factory under the RCC has fully remediated all their high-risk safety hazards, and the RCC does not meet "the expected standard when it comes to transparency, monitoring and enforcement" (ibid, p. 2). They allege that ceasing the Accord's operation would endanger the lives of millions of workers (Maquila Solidarity Network, 2019, p. 11). To date, "not a single follow-up inspection report" of the RCC is publicly available (Clean Clothes Campaign, 2019a). The Human Right Watch (2018a) has also noted the RCC's lack of transparency in reporting unsafe factories:

> *To date, the Bangladesh government's public reporting on progress has been dismal, falling far short of the kind of transparency adopted by the Accord and Alliance, which not just claimed progress, but reported hard facts.*

The Minister of Labour and Employment has acknowledged the slow remediation progress of the RCC but blamed factory owners for this: "I have already warned the factory owners of closure if they fail to make visible progress by 31st December (2018)" (*The Daily Star*, 2018a). Nevertheless, the Commerce Minister of Bangladesh in a BBC interview stated: "the RCC is ready to take over and we are now experienced enough to do the inspections ourselves" (BBC, 2018). The executive director of the Accord, Robb Wayss has disputed this:

> *In the last 5 years, the Accord has… made substantial progress to achieve the safety of the workers in Bangladesh's most important export industry. But the work is not yet completed and the national structure, notwithstanding assertions to the contrary, is not yet prepared to credibly take over the work of the Accord* (Accord, 2018c).

Over fifty factories terminated by the Accord and Alliance as "too dangerous to continue making clothing" still operate under the RCC (*The Guardian*, 2019), and there is no evidence they have undertaken any safety remediation (Maquila Solidarity Network, 2019). These factories cannot transact with Accord and Alliance signatories, but they supply local and foreign buyers who do not need the Accord/Alliance certifications. Hence, they emphasise safety standards less (Reuters, 2019a). In a recent accident, eight people were injured during a fire in a garment factory, Anzir Apparels (*Dhaka Tribune*, 2019a), which had been terminated by the Alliance for serious safety flaws and inadequate remediation, but it is listed as an operational factory under the RCC (*The Daily Star*, 2019b). According to the Clean Clothes Campaign (2019a), this reveals how the RCC is not addressing the "glaring safety issues" identified by Alliance inspectors, and how it has allowed unsafe factories to operate and disregard safety issues.

From its inception, the Accord pledged to cease its once an acceptable and credible local agency is in place (Accord, 2018c). In October 2017, the Accord, the Bangladesh government, factory owners, multinational brands, retailers, and unions agreed to form an assessment

body, with members from each group, to assess the preparedness of the RCC before it took over the Accord's programs (Accord, 2018c). However, in early 2018, without any assessment or demonstrable evidence, the government claimed the RCC is ready to do this (*The Daily Star*, 2018a). The Accord responded by requesting the government to adhere to the agreement to assess the RCC (Accord, 2018c). Subsequently they complained about the government disregarding their call for an assessment and deciding to eject the Accord, despite the RCC's lack of preparedness (Accord, 2019b). The ILO, which provides technical support to the RCC, has advised that the RCC is "at early stages of its development and requires more time to develop the capacity to support significant numbers of additional factories" (Maquila Solidarity Network, 2019, p. 10).

Over 20 multinational brands and retailers have expressed concern over the transition from Accord to the RCC (Initiative for Compliance and Sustainability, 2018):

> *Having closely monitored the ongoing transition process from the ACCORD to the RCC…as well as the publication of several reports investigating the state of readiness of the newly founded RCC to take over ACCORD missions, we are concerned that all conditions that would allow for a smooth, safe and efficient shift from one system to the other, are not currently met. We believe that further efforts are necessary in order to absorb the work of the ACCORD into the RCC and that it is in the best interest of all parties that the RCC be provided with further opportunity and time to successfully develop.*

The Clean Clothes Campaign (2019) has claimed that replacing the Accord by the RCC will lead to inspection practices reverting to those prevailing pre-Rana Plaza. Luara Gutierrez, a Worker Rights Consortium representative, has commented: "a fully renovated, safe factory could go back to being unsafe overnight… It is scary to imagine that things could go back to business as usual" (*The Guardian*, 2018), and Human Rights Watch (2018) has claimed that the "collective brand power and legally binding nature" of the Accord has forced owners to remediate unsafe factories but the lack of enforcement of rules and regulations in Bangladesh will render the government-led RCC ineffective.

The Alliance ceased operation in December 2018. However, the Accord became involved in a legal battle over whether it could continue and under what conditions when the factory owners, with tacit government support, filed a writ petition with the High Court challenging the Accord's extension decision. After several hearings, the High Court ordered the government to refuse an extension of the Accord agreement after 2018 (*New Age*, 2019a). Workers' rights groups within the Accord criticised the government for backing the factory owners. According to the Maquila Solidarity Network (2019, p. 1):

> *The government's justification for trying to end the Accord's work depends entirely on its claim that the government is ready to assume responsibility for the factories under the Accord's purview, but our research shows a shocking level of unreadiness.*

The Accord has had support from the international communities (Clean Clothes Campaign, 2018b;2018c). A joint report by supporters of the Accord (i.e., the European Union, Canada, and the ILO) claimed no alternative accountability mechanism to replace the Accord exists and the Accord's work should continue (Clean Clothes Campaign, 2018c). The European Union's Parliament criticised the Bangladesh government for creating obstacles in Accord's extension, and passed a resolution strongly supporting the continuation of the Accord, and they threatened to withdraw preferential trade status of Bangladesh if this failed to materialise (Clean Clothes Campaign, 2018b). Similarly, there has been widespread support from the multinational brands and retailers for the "unfettered continuation of the Accord's work until the national inspection bodies are judged ready to assume that role" (Clean Clothes Campaign, 2019b). Over 190 foreign brands and retailers pledged their support for the continuation of the Accord (ibid), and some have threatened to suspend placing orders with Bangladesh firms if the government terminates the Accord (Clean Clothes Campaign, 2018c).

After the initial High Court decision, the Accord officials filed a review petition challenging the verdict in the Apex Court, i.e., the Supreme Court. After deferring several hearings, the latter instructed the government, factory owners and Accord officials to negotiate afresh on the extension of the agreement (*New Age*, 2019a). The government and BGMEA gave some terms and conditions which, if accepted, the Accord agreement would be extended (*The Daily Star*, 2019d). These were: The Accord should not enforce any further remediation work; could not

sever business ties with factories; and government and BGMEA representatives would be allowed during the inspections and monitoring of the factories (*The Daily Star*, 2019d). Initially, the Accord rejected these terms and conditions, believing they might threaten its independence (ibid.). However, after discussions and negotiations, the Accord agreed to the terms and conditions, and a memorandum of understanding (MOU) was signed between the BGMEA and the Accord, which was endorsed by the government and approved by the Supreme Court of Bangladesh on 19 May 2019 (*The Independent*, 2019).

According to the MOU, the Accord will continue operating for 281 days from 19 May 2019 and then hand over its responsibility to the RCC (Accord, 2019a). The extension was welcomed by many stakeholders involved in Bangladesh's RMG industry, but critics claim the agreement undermines the independence of the Accord. The Clean Clothes Campaign has raised severe concerns fearing that the BGMEA and the government would have undue influence on all the Accord's decisions, e.g., on terminating business ties of factories, as they are subject to the former's approval; and factory owners will exert undue pressure on the Accord's independent functioning (Clean Clothes Campaign, 2019). The International Labour Rights Forum (ILRF) has claimed the MOU would obstruct the Accord to function effectively:

> *The Accord's power to direct brands to strip business from unsafe factories has been the linchpin of its success in driving safety improvements. If BGMEA's interpretation of the MOU's terms prevails, the Accord will no longer be an independent body with the power to direct collective action by brands, hold factory owners accountable and effectively protect workers' safety (ILRF, 2019).*

Under the initial 2013 agreement, the Accord would only hand over its responsibilities to the RCC if it is ready to take over. However, under the MOU, after the 281 days extension, the Accord must hand over its responsibility to RCC, irrespective of its preparedness. There is a broad consensus among the workers, workers' rights groups, unions, and multinational brands and retailers, that the RCC is not yet ready to take over the Accord (Maquila Solidarity, 2019), and it has not demonstrated its capacity to enforce workers' rights to the same standard as the Accord. The Accord's Deputy Director for Implementation stated: "Our

assessment is that currently the RCC isn't ready to take over all of the functions and work of the Accord" (Reuters, 2019).

Trade unions in Bangladesh not members of the Accord initiative have also expressed their concerns about the new agreement and their lack of consultation about it. Their leaders claimed it would risk workers' safety "by making the factory owners responsible for maintaining standards" (ibid.), strip-off Accord's independence, and give "too much power to the factory owners" (Reuters, 2019). According to Babul Akter, the president of Bangladesh Garment and Industrial Workers Federations:

> *This deal is sure to compromise the safety and security of garment workers given that there will be no independent decision-making by the Accord* (ibid.).

6.6 Do Pressure-Response Relations Exist Between Civil Society Actors and Multi-Stakeholder Initiatives?

According to Fougère and Solitander (2020, p. 695), the Accord was not perceived as a business-dominated initiative, and international workers' rights groups and unions were "not pressuring" the Accord as they predominantly controlled it. They have been more critical of the Alliance's operation. Nevertheless, workers' rights groups (e.g., Human Right Watch), and local trade unions not involved in the Accord initiative have accused it for: focusing on safety and ignoring the workers' struggle to ensure workers' rights to freedom of association and collective bargaining; a lack of focus on empowering workers and unions; circumventing democratic institutions; and its state-like attitude in a sovereign country.

The Alliance has received severe criticism from unions and workers' rights groups for not having workers' representatives in its governing body, for being business-centric, and not involving workers and unions. The Bangladesh Center for Worker Solidarity, a local worker rights group not in the Accord, complained to the US Senate about the Alliance having "no involvement from or representation of unions or other meaningful worker-representative bodies" (US Senate, 2014), and bearing little meaningful difference to previous corporate-controlled initiatives (e.g., factory auditing) that "failed" to ensure the safety of Bangladeshi garment workers, and "left behind hundreds of dead and injured workers".

Human Rights Watch, a worker rights group not represented in either the Accord and Alliance has deemed them to be ineffective accountability mechanisms that secure the rights and improve the safety of workers. Their reports, based on workers' responses, detail violations of workers' rights in Accord and Alliance listed factories; claim workers' rights to freedom of association and collective bargaining have not improved; that factory owners still pursue anti-union tactics such as physical and mental torture on union leaders, firing organisers, imposing excessive workloads and filing fabricated complaints to police against union leaders; and they do not report violations and abuses of workers' rights or punish the perpetrators (Human Rights Watch, 2015; 2017a). Some of the union leaders interviewed accused the monitoring teams of the Accord and Alliance of overlooking similar transgressions (Union Leader 2). However, when interviewed, the Accord and Alliance officials rejected these allegations and claimed that workers have become more empowered after their interventions, and now workers were no longer afraid to challenge violations of their rights and safety.

In interviews, some union leaders claimed that foreign initiatives should not determine workers' rights and safety in a sovereign country. According to a union leader:

> *Our country has its own rules and regulations, the government is working to ensure workers' safety and rights. I think the foreign force does not have the right to intervene on issues concerning workers. Our law does not permit foreign countries to interfere in our internal matters* (Union Leader 5).

Workers and union leaders in the Accord and Alliances' terminated factories expressed similar views. Some workers' rights groups have claimed that COCs promote self-regulation in factories (Asia Monitor Resource Centre, 2014; Bdnews24.com, 2017), thereby creating a regime that bypasses the democratic institutions, the national constitution and labour laws that govern the industry, which does more harm than ensuring workers' rights and safety. They believe that foreign involvement on national issues undermine the sovereignty of countries like Bangladesh; and a national committee formed from local stakeholders should address workers' struggles (ibid.). Likewise, a union leader mentioned: "The Accord and Alliance cannot exist forever… A committee can be formed by the government officials, owners, unions and workers…" (Union Leader 5).

6.7 Do pressure-response relations exist between the local factory owners and multi-stakeholder initiatives?

An additional issue revealed in my empirical data not examined by Fougère and Solitander (2020) concerned pressure-response relations between the local factory owners and the multi-stakeholder initiatives. The Accord and Alliance created considerable pressure on factory owners to protect their workers' safety, for their signatory brands and retailers agreed to terminate business contracts with factories failing to comply with their standards. Consequently, to continue transacting with multinational brands and retailers, most factory owners have followed the Accord's and Alliance's prescriptions to remediate unsafe factories, though they have resented the implementation process. They have criticised the design and implementation process; factory termination decisions; and factory remediation funding.

The Accord and Alliance were introduced when the survival of the industry was threatened. After the Rana Plaza incident and the global outcry that ensued, the garment industry struggled to repair its reputation for not protecting its workers. Proponents of the COCs claimed the Accord and Alliance have helped the RMG industry to survive:

> *After the Rana Plaza incident, everyone thought that our garments industry will collapse. … The support from the government, foreign buyers and other parties helped our garment industry to survive. I think the Accord and Alliance agreement has helped to protect our garments industry (Academic 1).*

A factory owner acknowledged that implementing the Accord and Alliance had been necessary to retain foreign orders and appease foreign customers but complained about flaws in the inspection process:

> *To retain our business, we are obliged to follow the Accord and Alliance. The Accord and Alliance have hired inspectors who have little knowledge regarding fire and safety* (Factory Owner 3).

Other factory owners were dissatisfied with the inspection and remediation procedures. One responded thus:

Let me give an example, the Accord asked us to install fire doors so that the fire can be contained within a certain area. The Accord's inspectors have prescribed us to follow a specific standard. We imported fire doors from Turkey according to the prescribed standards. We installed that doors and the Accord officials gave safety approval. After two years, the Accord officials revisited for inspection and informed us that the fire doors were procured from an unlisted company (according to the Accord). The Accord officials threaten us to stop our production if we don't replace that fire doors. We were asked to procure these fire doors from their prescribed company. We had to scrap all the 24 doors - which we installed at a huge cost. We had to reimport new doors from a specific manufacturer as prescribed by the Accord. The Accord forces us to do whatever they want (Factory Owner 1).

He labelled the COCs imposed by the Accord and Alliance, in partnership with the multinational brands and retailers, as a colonial imposition:

They are like a colonial power running over a third world nation … forcing us to do things which is completely intolerable for us… the countries and foreign brands which are forcing us to implement these COCs did not have any such standards when they were developing ….no one asked them to follow such COCs. These foreign brands are not asking Myanmar or China to implement these COCs. The Accord and Alliance are making an uphill task for us. Whereas in China, the workers are forced to work for 11 months in a year, they don't have factories like us … the workers do not get a weekly holiday. Some workers are working for 16 to 18 hours a day. I am not aware of the existence of COCs like the Accord and Alliance in China. We are now working on the terms of Europeans and Americans (Factory Owner 1).

Another factory owner claimed the Accord and Alliance COCs are irrelevant to Bangladeshi context: *"they are forcing us to follow NFPA standards but NFPA is a foreign standard (USA – based) … the contents of the NFPA is not relevant to the context of Bangladesh"* (Factory Owner 3). There were allegations that after factories completed all remediation work, Accord's inspectors would not issue clearance certificates:

> *I was surprised when the Accord engineers visited my factories again 15 days ago and asked me to re-fix some problems, which we already did as per their recommendations. Now I will have to spend a few more crores to fix the problems. It's a burden for me* (*The Daily Star*, 2019a).

Factory owners complained that the COCs, particularly the Accord's safety requirements, were excessive and unreasonable (BBC, 2018), and have created "a nightmare from a blessing", by putting "excessive" pressure on factory remediation after a significant fall in garment prices (*The Daily Star*, 2019a; BBC, 2018). According to Mr Hatem, a factory owner:

> *The Accord has become a name of mental torture for me now. It has been putting pressure on us constantly for further remediation, sometimes when the work is near-complete…I do not think the Accord should stay here anymore. Every day, it is imposing new action plans on us. Factory owners have been spending money without asking any question as they have to do business with companies who are the Accord signatories. But it cannot go on forever* (*The Daily Star*, 2019a).

Factory owners claimed they were incurring major financial losses due to factory terminations by the Accord and Alliance (*Dhaka Tribune*, 2017), with small and medium-sized factories especially affected – their lack of finance to implement changes prescribed have forced many to close permanently. Over 1500 small and medium factories have been shut for failing to comply with their safety standards or those demanded by buyers (*The Daily Star*, 2019a). An owner of a small factory stated:

> *Many mid-level and small factories are closed for the Accord and Alliance. …. The large factories have the capacity to implement the Accord and Alliance, but the mid and small-sized factories are not capable of following their standards… If the smaller factories do not get financial assistance how is it possible to implement the Accord and Alliance? We did not get any support from the buyers, Accord and Alliance and government. For example – it needs around BDT 5 million (NZD 80000) to install just one fire door. How is it possible for smaller factories to spend such a huge amount without any financial assistance? Beside fire doors, we were asked to install*

> *sprinklers, smoke detectors, electrical appliances etc. The factories did not get any financial and technical support… We expected that the foreign buyers will help us financially because this is their piece of cake too* (Factory Owner 4).

Initially, the Accord and Alliance promised to provide funds for remediations, but factory owners denied having received any such financial assistance. A former Vice-president of Bangladesh Garment Manufacturers and Exporters Association (BGMEA) claimed:

> *I was present in the inaugural formation meeting of the Alliance in Washington. The Alliance has promised us to help financially. They promised to provide USD 100 million for factory remediation. But we (factory owners) have not got anything from them. I demanded USD 800,000 for my factory remediation but have not got anything* (Factory Owner 2).

A labour expert concurred that the Accord and Alliance neglected the financial problems of factory owners when they recommended termination of export-oriented factories:

> *Closing factories cannot be a solution. Some owners cannot afford to pay the remediation cost. The Accord and Alliance need to consider those issues. [They] … promised to fund the factories… there is a specific clause in the Accord's agreement about funding… They just can't close a factory; they need to consider the financial constraint of the owners* (Labour Expert 1).

In contrast, the Accord and Alliance have argued that strong measures are necessary to stop unsafe factories running and endangering the lives of their workers, and they are merely asking factory owners to follow existing rules and regulations:

> *We are following the Bangladesh National Building Codes (BNBC), National Fire Protection Association (NFPA) and other relevant standards to assess a factory. These standards are internationally recognised and ensure a safe working environment. It's the responsibility of the owners to follow these standards. The Alliance and Accord have not made these* (Alliance Official 2).

Despite initially promising factory remediation funding, Accord and Alliance officials stated that factory owners should bear the cost. One claimed: "*It's the responsibility of the factory management to source their funding to follow local rules and regulations"* (Alliance Official 3).

Factory owners have responded by threatening the inspection bodies with legal actions (*The New York Times*, 2014; *The Guardian*, 2014a) due to sudden termination decisions resulting in large financial losses, damaged reputations, and the loss of large orders, which can permanently drive them out of the market (*The New York Times*, 2014). Factory owners claimed the Accord and Alliance officials were more concerned about protecting their reputation and creating their well-paid jobs (as factory inspectors and engineers) than promoting workers' welfare (ibid.). In a general meeting of the BGMEA on 30 July 2017, the factory owners unanimously voiced:

> *This is the high time to stand against Accord and Alliance as the business was on the edge of ruin due to a never-ending imposition of factory safety-related conditions by the retailers' groups (New Age, 2017).*

Given their dissatisfaction, all the factory owners believed that the multi-stakeholder initiatives were no longer needed:

> *We are looking for the day when they will leave the soil of Bangladesh. In some cases, the Accord officials are asking us to do things multiple times. It is costing us a lot…the Accord officials have forced us to install smoke detectors twice* (Factory Owner 1).

> *I think we do not need the Accord and Alliance any further. We are aware of our responsibilities and the buyer's audit teams are also there to monitor our factories. The government is also taking the initiative to form RCC. The RCC will be able to prove their effectiveness and I hope they will do a good job* (Factory Owner 2).

Although the factory owners conceded that the Rana Plaza incident was a "wake-up call" and, *at that time, we did not have adequate factory inspectors but now the number of inspectors*

is adequate (Factory Owner 2). They argued that now the government has changed the labour law, introduced new regulations regarding building structures and fire protection, and has hired the necessary workforce to monitor and ensure the rights of the workers, the RCC can protect the rights and safety of the workers. They have demanded that the government should take over the Accord's operation.

When the BGMEA and the Bangladesh Knitwear Manufacturers and Exporters Association (BKMEA), the two trade bodies of factory owners, filed complaints with the Labour Ministry regarding Accord's activities, they claimed they provoke labour unrest by conducting activities beyond their jurisdiction and motivating workers to form trade unions (*Daily Sun*, 2015). According to a BGMEA Vice President:

> *We have seen instances that outsiders were provoking labour unrest with specific assignment to serve the enemies of Bangladesh's apparel industry. We do not want to let them to do it again* (*Daily Sun*, 2015).

Anisur Rahman Sinha, a former BGMEA president, encouraged factory owners to take a strong stance against the Accord's "blackmail" in the name of efficiency enhancement. According to the President of Bangladesh Chambers of Commerce: *We have done a wonderful job, but still we have to see the reckless authoritarian attitude of their initiative. We condemn them* (*The Daily Star*, 2018). The factory owners criticised the Accord for not having BGMEA representation in its decision-making body and demanded that the BGMEA and the government should approve all Accord's decisions (*Dhaka Tribune*, 2017a). They have claimed that due to the Accord's interventions, Bangladesh's RMG industry is more heavily scrutinised than its low-cost competitors like, Ethiopia, China, and Vietnam (*The Guardian*, 2019). In a seminar organised by the Centre for Policy Dialogue (CPD), it was stated (CDP, 2017):

> *We don't need the Accord anymore. The government, the RCC and BGMEA can continue working on strengthening the workplace safety and improve the labour rights. No more industrial accidents have taken place in the garment sector since the Rana Plaza building collapse because of strong inspection, remediation and*

monitoring by the experts of the European-led Accord and the North American-led Alliance (Atiqul Islam, former BGMEA president).

The Accord and Alliance officials have responded by pointing out that workers' rights and safety issues were central in both initiatives, and that all the parties, including the factory owners, government officials, unions, and the multinational retailers, agreed to the terms governing these issues (Accord, 2013; Alliance 2013). Nevertheless, the Accord/Alliance have claimed that the factory owners and government have resisted when they try to terminate factories to enact these aims (*The New York Times*, 2014).

6.8 Do Multi-Stakeholder Initiatives as a Hegemonic Project Face Counter-Hegemonic Pressure?

Both multi-stakeholder initiatives faced counter-hegemonic pressures. The actors involved were the workers, workers' rights groups and unions, factory owners and government. The competing hegemonies were firstly, workers' rights groups and unions portraying the multi-stakeholder initiatives as an opportunity to address appalling workers' rights and safety, whereas the multinational brands and retailers have perceived them as a means to regain their "threatened legitimacy" (Fougère and Solitander, 2020), especially by appeasing their customers following the Rana Plaza incident (e.g., Asia Monitor Resource Centre, 2014); secondly, the Accord's signatory workers' rights groups and unions (e.g., Clean Clothes Campaign and IndustriALL) have depicted the Alliance as a business-centric initiative, whereas the Alliance claims it worked to ensure the rights and safety of the workers; and thirdly, the Bangladeshi government, factory owners, and some workers and trade unionists see the Accord and Alliance as an interference of foreigners in a sovereign state, unlike the Alliance and Accord who portray their work as a step in helping Bangladesh to move towards better factory regulation.

As noted, due to the appalling working environment in Bangladesh's RMG factories, the Accord and Alliance were initially seen as an opportunity to improve and enforce the safety and rights of the workers. Yet they have not managed to change what the workers, workers' unions and workers' rights groups see as hegemonic, i.e., sourcing practices of multinational brands and retailers. Most workers' rights groups and unions believed these were the root

cause of violations of workers' rights and safety (e.g., Clean Clothes Campaign, 2016). As mentioned in chapter 2, the pricing and sourcing squeezes imposed by multinational brands and retailers negatively impact on workers, as factory owners transfer the resultant pressures upon the marginalised workers (Anner, 2020). Most workers' rights groups and many unions (e.g., Clean Clothes Campaign and IndustriALL) have claimed that the multinational brands' and retailers' behaviour has remained unchanged. When they source garments from Bangladesh, they still prioritise profit maximisation and ignore the rights and safety of marginalised workers (Human Rights Watch, 2018b). A report titled "Made in Poverty: The True Price of Fashion", details how foreign buyers and retailers make large profits whilst exerting pressure on the garment factories in Bangladesh to keep prices low, and how their neoliberal attitude fosters poor and unsafe work environments (Oxfam, 2019). The practices of foreign buyers – including fierce price negotiations, late orders, short lead times and last-minute changes in orders – put garment manufacturers under extreme pressure and their financial impact impedes their ability to ensure workers' safety and rights. Aggressive price negotiations by foreign buyers leads to intense competition for business, forcing factory owners to engage in a "race to the bottom on prices" (Oxfam, 2019, p. 42). The report states:

> *The buyers… often apply a practice called "underground bidding" to find the cheapest garment manufacturer. This involves buyers using the quoted prices of one factory to get another factory to lower their price. Buyers from Australia and other global garment companies will then choose the factory that commits to the fastest turnaround and the lowest price* (Oxfam, 2019, p. 42).

Foreign buyers also sometimes impose large fines if factory owners fail to meet due delivery dates. To meet the deadlines, factory owners put excessive workloads on their workers and/or subcontract the order to unregulated small factories, where the work environment is poor (Labowitz and Baumann-Pauly, 2014). Allegedly, whilst most foreign brands and retailers "make strong commitments to the safety and rights of the workers in their ethical standards", such commitments are often not visible when they source garments from developing countries like Bangladesh (Oxfam, 2019, p. 45).

The Alliance has faced opposition from most workers' rights groups and unions (within and outside the Accord), for being corporate-friendly. A strong counter-hegemonic movement led by the Accord's workers' group signatories such as Clean Clothes Campaign, UNI Global Union and IndustriALL has targeted the Alliance's design and implementation process. They have labelled the Alliance as a predominantly corporate dominated initiative that has failed to involve workers and unions in its governance, and neglects issues related to workers' rights and safety. As noted in 6.2, they claimed that the Alliance was issuing safety certification to life threatening unsafe factories (*The Guardian*, 2016). Due to these factors and its lack of legally binding recommendations to factories, they liken the Alliance to factory regulation prior to the Rana Plaza incident, which predominantly focused on voluntary factory auditing. They have depicted the Alliance's factory inspection process as mere greenwashing, primarily aimed at protecting the reputation of the US brands and retailers rather than protecting workers (Clean Clothes Campaign, 2016a). The Alliance has also faced opposition from a Bangladeshi workers' union (see section 6.6), which complained to the US senate that the Alliance was business-centric and fails to protect Bangladeshi workers (US Senate, 2014).

In contrast, the Accord has been relatively successful in sustaining support from workers' rights groups due to their involvement in its decisions, but it has faced strong opposition from the Bangladeshi government and factory owners. The factory owners' growing opposition was also related to economic factors, especially following inspections requiring remediations or even closures. The price of Bangladesh's garment products has decreased by 13% since the Rana Plaza Collapse (*The Guardian*, 2018). The factory owners claimed implementing the COCs (i.e., the Accord and Alliance) is expensive and they "questioned the push for greater compliance at a time when the prices being paid for garments exports keep falling" (BBC, 2018), hence they had insufficient funds to invest in work environment improvements, and they questioned the concern of foreign buyers for factory safety and workers' rights. As noted in section 6.7, factory owners unanimously decided to obstruct the extension of Accord's tenure (*Daily Sun*, 2015; *The Daily Star*, 2018), supported by the government. Both parties claimed a foreign initiative should not regulate the Bangladeshi RMG indefinitely for, as a government official stated: "*Bangladesh is a sovereign country and the law does not permit any alternatives other than the government's initiatives*" (Government Official 2). Having formed the RCC to try and re-establish its dominance over the industry, the government

officials asserted that Bangladesh now has its own accountability mechanism to protect its workers, and extending the Accord would lessen the Bangladeshi government's control over its RMG industry.

The Accord and Alliance reported growing resistance from the Bangladeshi government, claiming it has "grown resentful" over factory inspection methods, orders for factory closures, and it became reluctant to and resisted closing unsafe factories following inspection reports (*The New York Times*, 2014). Their reluctance to cooperate and much of this resistance started after factory terminations. Simultaneously, while garment workers and unions still demanded inspections and a safe work environment, some became dissatisfied with factory termination decisions, due to fears of losing jobs and not being paid (*Dhaka Tribune*, 2017; *The New York Times*, 2014). Consequently, the Accord faced legal challenges from the Bangladeshi workers' union, the Bangladesh National Garments Workers Employees League, when they filed a writ petitioning the High Court to decline the Accord's application for an extension (Bdnews24.com, 2017). Some unions linked this to concerns about the supranational power of international bodies over a sovereign state, and to questions about accountability such as: to whom are US and European brands and retailers accountable and how does the government allow them to exercise power in an independent country? (ibid.). A labour expert expressed sympathy with these views:

> *The Accord and Alliance have so enormous power that they can do whatever they want. The Accord and Alliance can just terminate a factory…My question is, are the Accord and Alliance accountable to anyone? The Accord and Alliance have significant influence over the garment industry. Is there any institutional process to ensure their accountability? There are many allegations against the Accord and Alliance. Bangladesh is the only country where the Accord and Alliance are working and controlling the entire industry* (Labour Expert 1).

However, the empirical evidence suggested that the motivations behind the legal challenges and the growing unwillingness to co-operate with the Accord's and Alliance's prescriptions, and the attempts to extend the Accord's tenure were primarily linked to the termination of factories and loss of employment and income.

6.9 Conclusion

This chapter has outlined the diverse and conflicting views of accountability mechanisms based on an analysis of related documents and interviewees' perceptions of the Accord and Alliance COCs. Based on the analytical framework (step 3) detailed in chapter 3 (Figure 3.1), this chapter reveals the contestations, debates, tensions, and adversarial relations amongst the actors within and outside the multi-stakeholder initiatives. By identifying these issues, the chapter has addressed the second research objectives and ensuing research questions. Below briefly summarises the empirical results with those of Fougère and Solitander (2020).

Like Fougère and Solitander (2020), this study found the relationship between the two multi-stakeholder initiatives (i.e., Accord and Alliance) was "competing". However, this study extends this analysis to another accountability mechanism resembling the previous multi-stakeholder initiatives, the RCC, which has a very different governing body consisting of factory owners' association members (i.e., BGMEA), workers' unions, the ILO, multinational brands, and the Bangladeshi government. Nevertheless, all the initiatives are based on a logic that focuses on factory certifications, monitoring and inspections. The competing relations between the initiatives are shown in Figure 6.1 (arrow 2) and Figure 6.2 (arrow 1). Signatories of the Accord, namely workers' rights groups and unions have been vocal in depicting the Alliance as an ineffective, "flawed", "non-accountable" and a "corporate-controlled" initiative that prioritises the interest of business over workers. However, other members of the Accord (i.e., multinational brands and retailers), have not raised any issues about the Alliance or have remained silent on its effectiveness. Nevertheless, the Alliance have rejected these criticisms and claimed it has successfully enhanced workers' rights and safety in the RMG factories. The Accord also perceives the government led RCC as a threat to workers' rights and safety, and if it replaces the Accord, accountability practices may revert to those prevailing pre-Rana Plaza. However, the Bangladeshi factory owners favour the RCC. Due to the strong business-government nexus, the factory owners support the government scheme. Interestingly, the Alliance did not see the government led RCC as a threat, and it concurred that protecting workers' rights and safety in the supply chains should be left to the government and local factory owners.

The pluralist governance of the Accord has enabled the workers' rights groups and unions to contest and voice concerns on issues about its implementation processes, whereas the Alliance, a corporate-led initiative, has not faced dissent from within. Thus, unlike the Alliance, groups within the Accord, especially unions and workers' rights groups, have been able to actively monitor its factory inspection and remediation processes, and their effects upon workers' safety, e.g., they have often been vocal in criticising the Accord for slow remediations and overstating progress. The pressure-response relation within the Accord is shown in arrow 1 (Figure 6.1).

Consistent with Fougère and Solitander (2020), the empirical results indicated little consensus among stakeholders in the multi-stakeholder initiatives. The workers' rights groups and unions joined and supported these to enhance the rights and safety of marginalised workers. On the other hand, the multinational brands and retailers see these as an opportunity to re-establish their threatened legitimacy after the Rana Plaza incident. However, the workers' rights groups and unions perceive the business practices (i.e., pricing and sourcing squeezes) of the multinational brands and retailers as a root cause of the violations of workers' rights, and they view the multinational brands and retailers' reluctance to change these business practices as problematic. The empirical results suggest that the contrasting perspectives of the workers' groups/unions and multinational brands/retailers within the Accord may not be resolved through engagement seeking consensus. However, in boarding on the same platform with the multinational brands and retailers, the workers' rights groups and unions have become relatively silent and failed to challenge the former's business practices. However, this does not mean the views of the workers' rights groups and unions have changed regarding this issue (Holdcroft, 2015).

According to Fougère and Solitander (2020), workers' rights groups and unions participating in the Accord saw it as a political resource to make the government enforce and improve Bangladeshi labour laws. My empirical analysis extends the findings of Fougère and Solitander (2020) by indicating how the workers' rights groups and unions within the Accord undertook this. The RMG workers and union leaders welcomed the ensuing reforms, though they claim these remain inadequate for stopping violence against workers. The pressure-response relation between the Accord and the government is shown in arrow 4 (Figure 6.1).

Consistent with Fougère and Solitander (2020), the empirical findings revealed tensions between both parties. The Accord and Alliance excluded government actors in their governance and operations, which fed the tensions, which have grown since the implementation process (i.e., factory terminations) began. The Bangladeshi government has close ties with the factory owners which has encouraged them to obstruct initiatives that disfavour the latter. As tensions between the Accord and the state intensified, the Bangladeshi government, critical of the "unilateral" approach of the Accord – a view shared with factory owners, launched its own new accountability mechanism, the RCC, to monitor the factories and purportedly protect the workers. Figure 6.1 (arrow 3) and Figure 6.2 (arrow 2) represent the relationship between the government and multi-stakeholder initiatives. The empirical results indicate how the promise of collaboration between the Bangladeshi government and the multi-stakeholder initiatives waned and transformed into competition.

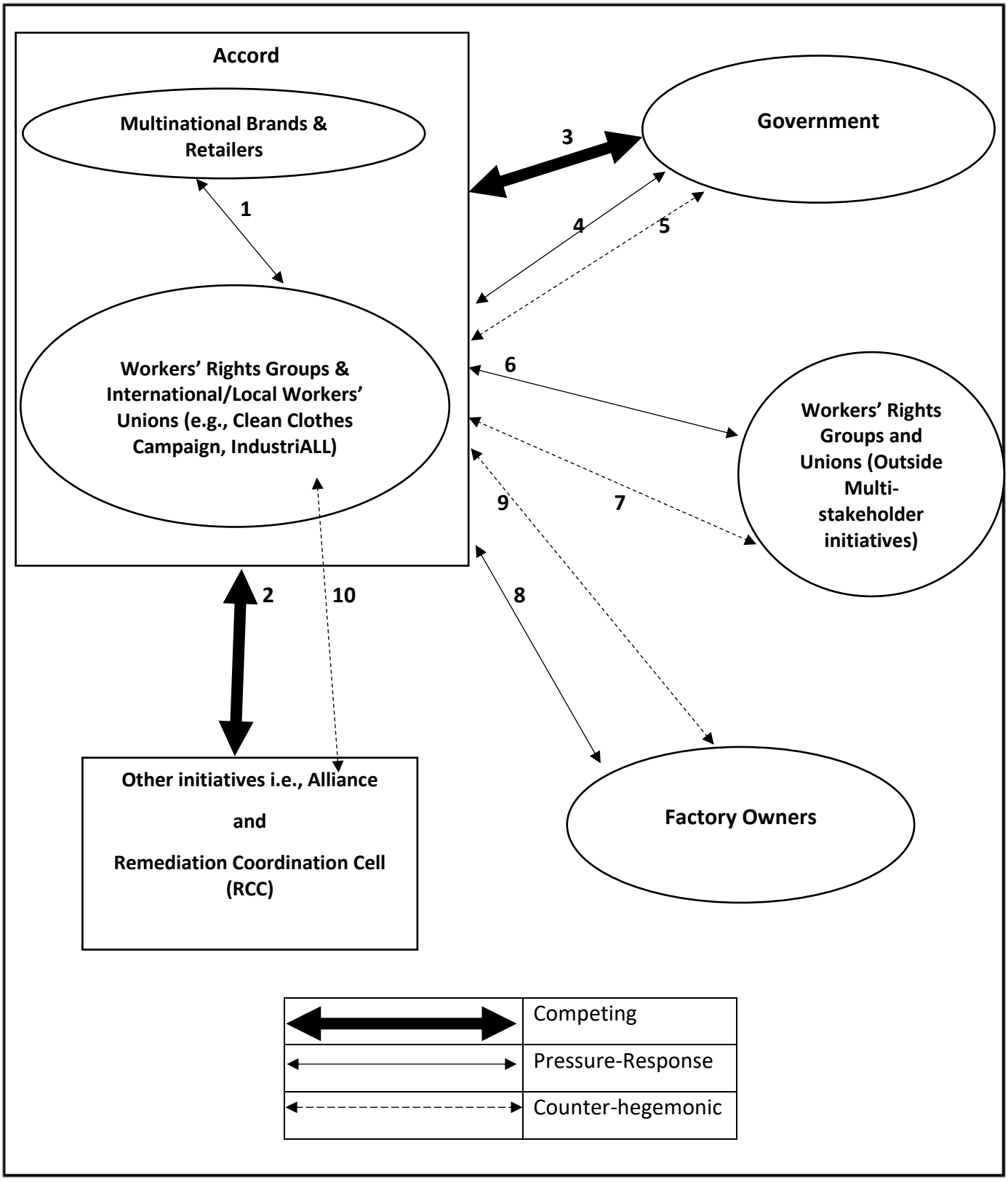
Fougère and Solitander (2020) claim that pressure from civil society actors often brings improvements in multi-stakeholder initiatives. My results indicate this has occurred, but workers' rights groups and unions (mainly outside the Accord and Alliance) perceive these initiatives as creating a democratic deficit by undermining Bangladeshi institutions that can or should regulate the RMG factories of Bangladesh. Consequently, they have created pressure on the multi-stakeholder initiatives by submitting complaints to the US Senate and publishing reports highlighting the deficiencies of the Accord and Alliance. However, the empirical findings indicated that the Accord and Alliance have shown little concern about addressing the issues raised, especially regarding workers' rights to freedom of association and collective bargaining. This pressure-response relation is shown in Figure 6.1 (arrow 6) and Figure 6.2 (arrow 5).

Fougère and Solitander (2020) did not examine the pressure-response relations between local factory owners and the multi-stakeholder initiatives. My empirical results found pressure-response relations between the two groups. The Accord and Alliance created pressure on Bangladeshi factory owners to address unsafe working environments. Despite their initial promises to co-operate with the initiatives, the relationships between the two groups turned adversarial. The factory owners have challenged the need for the initiatives, and they have instigated legal procedures to stop the operation of the Accord. Unlike the Accord, the

Alliance faced relatively less resistance from factory owners, which may give some credence to the claim of several workers, worker rights' groups and unions that the Alliance's operations often favour factory owners, and their inspection processes are less stringent than those of the Accord. The pressure-response relation of factory owners and multi-stakeholder initiatives is shown in Figure 6.1 (arrow 8) and Figure 6.2 (arrow 7).

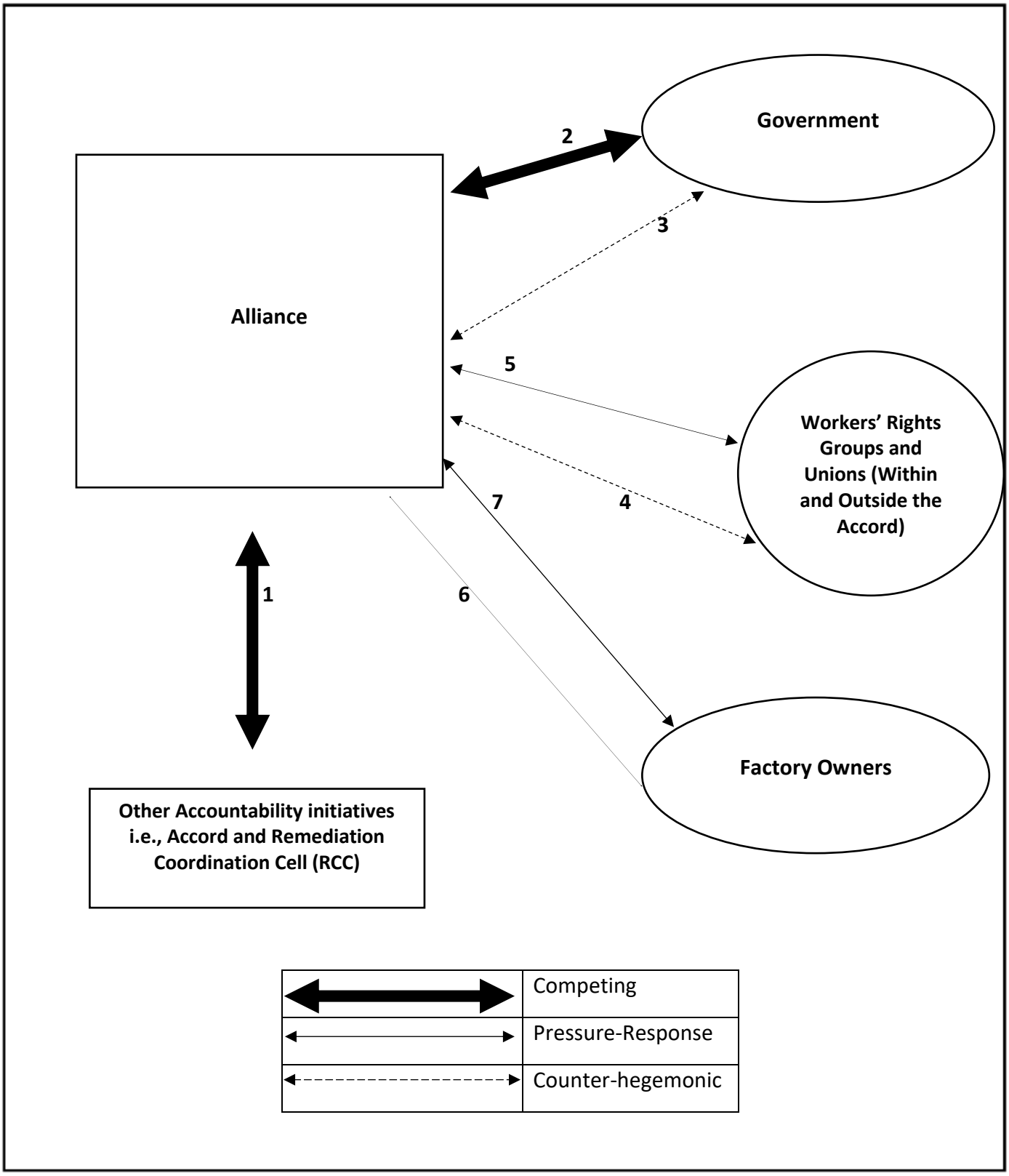
Fougère and Solitander (2020) claim that counter-hegemonic movements against the multi-stakeholder initiatives are rare but regarding the Accord and Alliance there have been some. The Bangladeshi government, supported by the local factory owners, came to no longer believe in the necessity of the initiatives and developed its own mechanism to replace the Accord and Alliance. Moreover, the Alliance has received strong opposition from workers' rights groups and unions within and outside the Accord, e.g., the Clean Clothes Campaign and IndustriALL for being "company-developed" and "company-controlled"; and they have questioned the Alliance's factory inspection, monitoring and certification processes and have accused it of issuing clearance certificates to unsafe factories. They contend that the Alliance prioritises protecting the interests of the businesses over improving workers' rights and safety. However, as mentioned, the workers' rights groups/unions and multinational brands/ retailers within the multi-stakeholder initiatives have diverse perspectives. According to (Fougère and Solitander, 2020), the Accord "does not manage to break" with what the workers' rights groups and unions see as "hegemonic", i.e., the sourcing practices of the multinational brands and retailers. My empirical findings support this conclusion: the Accord has not addressed the sourcing and profit maximisation strategies of the multinational brands and retailers which, according to the workers' rights groups and unions, are the root cause of violations to workers' rights and safety. Figure 6.1 (arrows 5, 7, 9 and 10) and Figure, 6.2 (arrows 3, 4 and 6) depict the actors involved in the counter-hegemonic movement against the multi-stakeholder initiatives. The next chapter will further discuss the empirical results from chapter 5 and 6 and provide an alternative view on how more effective ways to ensure accountability to and for the marginalised workers might be secured.

Figure 6.1: Patterns of relations – Accord



Source: Adapted from Fougère and Solitander (2020)

Figure 6.2: Patterns of relations – Alliance



Source: Adapted from Fougère and Solitander (2020)

CHAPTER SEVEN

Discussion

7.0 Introduction

The previous two chapters analysed and evaluated the diverse perspectives of the stakeholders on the implementation of COCs (i.e., the Accord and Alliance) as accountability initiatives. This chapter discusses the findings presented in chapters 5 and 6 and addresses the central objective of the study and the ensuing research question, namely:

Research Objective 3

The overarching aim is to advance understanding of effective ways of ensuring accountability to and for marginalised workers in Bangladesh's RMG industry.

Research Question 3 – What supplementary or alternative approaches might help secure better accountability to and for vulnerable workers?

This research is located within that concerned with the rights of vulnerable groups (e.g., workers and unions) and, more specifically, granting them greater voice within accounting and accountability practices. In addressing the research question, this study applies critical dialogic approaches drawing on the work of Brown (2009) and other dialogic accounting scholars "to address the challenges of speaking and being heard" and promote pluralistic and democratic forms of accounting and accountability practice by engaging stakeholders (i.e., powerholders and marginalised people) with diverse perspectives and conflicting ideologies on contested social issues (Brown and Tregidga, 2017, p. 2). Through dialogue, dialogic accounting seeks to create space for alternate views and provide a "platform for normally unheard voices to be heard" (Bebbington et al., 2007, p. 366). In this study, four dialogic accounting principles (i.e., recognise multiple ideological orientations; ensure effective participatory process; be attentive to power relations and recognise the transformative potential of dialogic accounting) are employed to reimagine accounting and accountability practices. In so doing, it seeks to challenge those allegedly motivated by neoliberal ideologies.

This chapter draws on relevant critical accounting and development literature to re-examine the empirical data in chapters 5 and 6, drawing on dialogic accounting theory to imagine new possibilities in the design and implementation of multi-stakeholder accountability initiatives to and for the marginalised workers. The chapter is organised thus: section 7.1 discusses how accountability remains 'elusive'; section 7.2 discusses the limitations of consensus-based accountability initiatives; and section 7.3 seeks to reimagine, through a dialogic accounting lens, how accountability could be transformed.

7.1 Accountability Remains 'Elusive'

The empirical evidence revealed disagreement on who should be accountable for ensuring workers' rights, and how key actors, namely the factory owners, multinational brands and retailers, and government officials often try to evade responsibility. According to some international human rights institutions (e.g., United Nations Human Rights Council), multinational brands and retailers should be responsible and accountable for protecting the rights and safety of the workers throughout their supply chain. However, the Accord and Alliance officials placed the responsibility on local factory owners. On the other hand, the government officials claimed that Accord and Alliance officials are solely responsible – yet the constitution and labour laws of Bangladesh oblige the government to maintain workers' rights. Most workers and union leaders believed that factory owners should primarily be accountable for ensuring workers' rights and safety but fail to do so, though they also believed that the government and the Accord/Alliance should also be responsible for enforcing this. Others (i.e., academics and the labour expert) cast the web of accountability wider, arguing that the government and Accord/Alliance officials should ultimately be accountable for protecting workers' rights and enforcing the factory owners' responsibility for this, which they neglect. There was no consensus among stakeholders on who should be accountable for protecting workers' rights. Thus, workers and unions perceive securing accountability to and for marginalised workers in Bangladesh's RMG industry remains "elusive", as claimed by others (e.g., Alamgir and Banerjee, 2019; Alamgir and Alakavukhlar, 2018; Belal et al., 2015, p. 55; Siddiqui et al., 2020; Siddiqui and Uddin, 2016).

The Rana Plaza incident brought 'market unfriendly' sentiments and exposed the key actors' (i.e., factory owners, multinational brands and retailers, and the government) lack of

accountability. Thus, repairing reputational damage became crucial for them. Consequently, legal reforms and accountability mechanisms, i.e., the Accord and Alliance, ensued, spurred on by Western and local pressure. The signatories of the accountability initiatives (e.g., multinational brands and retailers) claim that the Accord and Alliance has been a breakthrough for protecting the interests of the marginalised workers. However, my empirical evidence suggests otherwise. Their promises to secure accountability for workers have largely delivered technical processes that focus on factory inspections and remediation, and employ market-logics, e.g., protecting profit by appeasing customers' concerns. The number of factories remediated, and terminations of unsafe factories are predominantly used to assess the success of the Accord and Alliance but my empirical evidence suggests that repression of workers and violation of workers' rights persist.

The empirical evidence indicates that the multi-stakeholder accountability initiatives have predominantly focused on enforcing measurable and visible standards, such as factory safety and remediation. Like previous studies (e.g., Alamgir and Banerjee, 2019; Barrientos and Smith, 2007; Egels-Zandén and Merk, 2014; Frenkel, 2001), this study found evidence that whilst the initiatives have helped improve workers' health and safety standards in some factories, they can have unintended consequences rendering workers worse-off than previously (Sinkovics et al., 2016). According to some workers and local trade union leaders interviewed, some factory owners have imposed excessive workloads on workers, and forced them to work unpaid overtime to meet unrealistic daily production quotas, to recoup the increased costs of compliance, and the Accord and Alliance have not taken severe measures to stop this. These critics argue that this has rendered the Accord and Alliance as depoliticised accountability mechanisms that limit or fail to address political struggles of workers (e.g., their right to freedom of association). Thus, they have become tools for showcasing how multinational brands and retailers care about the workers' rights and safety while, in practice, they often continue business as usual, and ignore or adopt a 'technocratic approach' to compliance.

Nevertheless, some international workers' rights groups and unions within the accountability initiative (e.g., Clean Clothes Campaign and IndustriALL) have acclaimed the multi-stakeholder accountability mechanisms, particularly those of the Accord, for securing

workers' rights that transcend voluntary commitments of businesses to do so (Clean Clothes Campaign, 2013; *The New York Times*, 2013). The Accord's inclusion of workers' rights groups and unions is deemed to mark an inclusive accountability approach, as it gives workers, their unions and workers' rights groups, voice in the design and implementation of the Accord, e.g., they can influence standards set in the workplace environment (Reinecke and Donaghey, 2015). Thus, some scholars portray the Accord as a "new model of corporate accountability" (Anner et al., 2013, p. 2); which unlike the Alliance's Corporate Social Responsibility initiative (CSR), is an "industrial democracy model" that can "build governance capacities involving workers in the long run" and "foster effective problem-solving in the short run" (Donaghey and Reinecke, 2018, p. 14).

However, my study suggests that labelling the multi-stakeholder accountability initiative as a major success is overly optimistic. They were triggered by a commercial crisis rather than a moral commitment, and although they have improved adherence to "outcome standards", some respondents claimed they have failed to strengthen "process rights" due to multinational brands/retailers and their local counterparts, i.e., factory owners, paying lip service to workers' rights to freedom of association and collective bargaining; and their reporting systems being confined to factory safety and thereby neglecting violations of workers' rights.

The Accord and Alliance publicly publish reports on factory safety inspections and subsequent progress on remediations as a part of their efforts to discharge accountability, but these too have attracted controversy and contain contradictions. The Accord and Alliance have been accused of overstating the progress of factory safety and portraying a positive image of the brands and retailers regarding the protection of workers in their supply chains. However, my empirical evidence (i.e., documents and interviews) revealed claims of widespread repression of workers and violations of their rights, that were often ignored by the inspection teams of the Accord and Alliance, whose reports failed to note violence on workers, and violations of freedom of association and collective bargaining. The Accord and Alliance have placed sanctions (i.e., factory termination) on factories that fail to comply with their safety standards, but there is limited evidence of them sanctioning factories where workers' rights to freedom

of association and collective bargaining power are violated. Consequently, fundamental issues of workers' rights remain neglected by the accountability initiatives.

The multinational brands and retailers, who suffered a legitimacy crisis after the Rana Plaza incident, portray the Accord as a 'game-changer', and the Bangladeshi factory owners and government have allegedly used the implementation of the multi-stakeholder accountability initiative to demonstrate how they take workers' safety seriously, denoted by the number of factories that have remediated unsafe working facilities. However, in most subcontracting and small factories these unsatisfactory conditions remain unchanged, and the continuing struggle of their workers to exercise rights to association and collective bargaining challenges claims that the Accord and Alliance have successfully empowered workers in the industry generally.

Despite unions and workers' rights groups being represented in the Accord's governance, the suggestion is that like the Alliance, the COCs favour businesses; grants them legitimacy and shields them from public pressure; and they have enabled multinational brands and retailers to leverage collective power. Allegedly, power asymmetries between the actors involved have helped dominant powerholders to maintain the "status quo" (Barrientos and Smith, 2007, p. 717). This is reinforced by the COC's technocratic approaches that simply verify adherence to pre-defined health and safety standards rather than making reforms that challenge embedded business practices of accountability. In this context, many businesses are pragmatically willing to focus on technocratic issues to avoid having to adopt "process rights" that may threaten their power and modes of working.

As discussed in chapter 2, there are extensive debates in the literature regarding the effectiveness of the accountability initiatives (i.e., COCs). This study contributes to these debates. Consistent with the findings of the previous studies (e.g., Alamgir and Banerjee, 2019; Barrientos and Smith, 2007; Egels-Zandén and Merk, 2014; Frenkel, 2001; Siddiqui et al., 2020), the implementation of the accountability initiatives has brought some improvement in "outcome standards". However, it has had very limited impact on "process rights". This study extends the debates and contends that the consensus-based initiatives are dominated by narrow, business perspectives that fail to fully protect all the legitimate

interests of the workers. The business practice of the multinational brands and retailers remained unchanged. The increasing cost of compliance on the factory owners has been transferred to the workers by imposing excessive workloads and forcing workers to work unpaid overtime to meet unrealistic daily production quotas. The promises of the multi-stakeholder initiatives (i.e., Accord and Alliance) have been confined within technical processes of accountability that focus on factory inspections and remediation and the success of the initiatives is evaluated based on the remediation and termination of unsafe factories. However, repression of workers and violation of worker' rights persist and ensuring accountability to and for the workers remains 'elusive'.

7.2 Limitations of Consensus-based Multi-stakeholder Accountability Initiatives

The basic assumptions of multi-stakeholder accountability initiatives are reflective of work on deliberative democracy theory such as that of Habermas (Banerjee, 2018; Scherer, 2018; Whelan, 2013). This espouses that a consensus-based engagement process between stakeholders, e.g., State, multinational business, unions, and workers' rights groups, can facilitate more democratic control over corporate power (Banerjee, 2018; Fougère and Solitander, 2020; Whelan, 2013). The response of the corporations is often viewed as a "movement of the corporation in the political sphere in order to respond to … social challenges…" (Scherer and Palazzo, 2011, p. 910). In this research, I explored the political dynamics of the accountability initiatives (e.g., Accord and Alliance) in Bangladesh's RMG industry which are often proclaimed as model initiatives. In contrast, I argue that multi-stakeholder accountability initiatives can have a de-politicising impact and "reinforce the dominant neo-liberal order" (Brown and Tregidga, 2017, p. 2). This section discusses the limits and challenges of deliberative democracy based multi-stakeholder initiatives to solve social problems in developing countries like Bangladesh.

The empirical evidence revealed a more complex scenario than that presented in work that portrays multi-stakeholder initiatives such as the Accord as inclusive and enhancing "industrial democracy" (e.g., Donaghey and Reinecke, 2018; Reinecke and Donaghey, 2015; Whelan, 2013). These initiatives are often celebrated as effective because they prescribe standards on workers' health and safety, and promote the participation of civil society actors to "maximise deliberative democratic steering" (Moog et al., 2015, p. 484). Undoubtedly, the

initiatives have provided political opportunities for deliberative democracy. The Accord's inclusive governance process has created spaces for interaction between business actors (i.e., multinational brands and retailers), and workers' rights groups and unions representing diverse interests and perspectives. The business actors' participation in accountability initiatives such as the Accord have been portrayed as a "new political development" (Moog et al., 2015); and the participation of multinational brands and retailers with other stakeholders during the formation, design, implementation, and enforcement process of the initiatives, represent the "movement of corporation into the political sphere" (Scherer and Palazzo, 2011, p. 910). This is often depicted as business responding to public pressure and working to address social problems arising from business practices.

My empirical results indicated that the Accord's inclusive governance processes did support processes of interactions and deliberation, leading to improved health and safety standards in (some) factories and labour law reforms. However, despite these achievements, the accountability initiative was unable to resolve many issues (e.g., workers' right to association and bargaining) which have persisted for a long time in Bangladesh's RMG industry. They have failed to address the root cause of workers' rights violations which, according to the workers, unions, and workers' rights groups, reside in the business practices of multinational brands and retailers (i.e., their supply chain model that focuses on profit maximisation, and price and sourcing squeezes – see chapter 2).

Despite the optimism of much literature regarding the benefits of the democratic process of workers' participation in the multi-stakeholder accountability initiative's (i.e., the Accord) governance, there is limited evidence to suggest that the participation of workers' rights groups and unions have helped to achieve their key objectives. The demands of the workers' groups regarding key issues (e.g., changes in the business practices of buyers, rights to association and collective bargaining power, stopping violence on workers and higher wages) remained unaddressed. Some workers' rights groups and unions (e.g., Clean Clothes Campaign and IndustriALL) have claimed that multinational brands and retailers whose business practices violated workers' rights have shifted their previous position marked by them joining business-led or business-participative initiatives. These workers' rights favourable reception of this may be because previously workers' rights groups and unions had

failed to make business actors and the government enforce measures ensuring workers' rights and safety. Hence, (some) workers' rights groups and unions saw a need to join a platform where they could place their demands more strongly. Nevertheless, despite forming an alliance with the multinational brands and retailers, (some) workers' rights groups and unions (e.g., Clean Clothes Campaign and IndustriALL) within the Accord still regarded the business practices (i.e., price and sourcing squeezes) of multinational brands and retailers as the root cause of violations of workers' rights. However, the Accord's signatory workers' rights groups and unions have still been unable to influence these business practices.

My empirical findings suggest that consensus-based solutions offered by the multi-stakeholder initiatives may be inadequate to address the social problems they initially sought to resolve. The workers' rights groups and unions (e.g., Clean Clothes Campaign and IndustriALL), despite having less power and resources than business actors (i.e., multinational brands and retailers, local factory owners), have been able to wreak some changes. Sharing the same platform within the Accord has forged an "uneasy alliance" with the business actors. This has resulted in some concessions by the latter, who have adopted some elements of the formers' discourse (e.g., workers' safety) and agreed in governance structures (e.g., involving workers in factory monitoring and inspection) proposed by the workers' rights groups.

However, the latter's radical perspective on workers' rights and safety has become deflected by the Accord's concentration on a set of management processes that serve business interests. Hence the workers' rights groups and unions have given support to pragmatic strategies furthering corporate objectives. However, when workers' rights groups and unions participate in multi-stakeholder accountability initiatives, they can find that their fundamental demands for reforms (e.g., to the supply chain model) are ignored within the restricted space of deliberation offered by the initiatives (Moog et al., 2015). Consequently, the views, perspectives and radical objectives of less powerful groups are marginalised by the consensus based multi-stakeholder accountability initiative limiting the space of political deliberation. The less powerful stakeholders are often encouraged to adopt dominant business discourses and their views, perspectives and radical objectives are often "closed down" through the consensus (Brown and Tregidga, 2017, p. 12).

Habermas's deliberative approach may see consensus based multi-stakeholder initiatives as an arena of participatory deliberation; that is, a process of engaging diverse views and perspectives (Arenas et al., 2020; Scherer and Palazzo, 2007). However, instead of focusing on dissent and contestations, the emphasis is on reaching rational consensus through deliberative discussion. Hence it pays limited attention to analysing contestation or highlighting areas of dissensus. This problem is noted by critics of Habermas's deliberative democracy, e.g., "If deliberation does not lead to consensus, how is conflict to be dealt with? Deliberative democrats are quick to point out how conflicting parties should engage with each other, but they have less to say about how agreements short of consensus or a vague notion of workable agreement are to be reached" (Smith, 2009, p. 11).

When comparing the two initiatives, the problems arising from accountability and stakeholder participation are more evident with the Alliance than the Accord. The Alliance is more corporate controlled and, due to its lack of involvement of workers, unions and workers' rights groups, its objective to develop safety measures for workers has led many of the latter to perceive it as a means of providing legitimacy to multinational brands and retailers to operate in Bangladesh after the catastrophic Rana Plaza incident. Consequently, the Alliance faced stronger resistance and even counter-hegemonic movements, particularly from international workers' rights groups and local and international workers' unions. Workers' rights groups and unions, including those operating within the Accord, have accused the Alliance of favouring factory owners by not taking stringent measures against unsafe factories and giving safety clearance to factories yet to implement life-saving safety changes. The Alliance has not successfully remediated the number of unsafe factories as initially planned. Yet it has not attempted to extend its tenure. Rather it has contended that the issue should be left with the government and local factory owners. One might surmise that the Alliance did not take the issue of workers' rights and safety seriously but instead pursued a greenwashing agenda to shield the reputation of the US brands and retailers. Once achieved then its engagement has ceased and left to be taken up by the government whose previous efforts in this regard have been weak.

The Accord, an initiative partly driven by workers' rights groups and unions, has also faced resistance but unlike the Alliance, primarily from local factory owners, the Bangladeshi

government, and local workers' unions (outside the Accord initiative). The factory owners were discontented with implementation of the Accord, especially factory terminations. Similarly, the workers' unions (outside the Accord initiative) have opposed the Accord's factory terminations, fearing workers' job losses and them not being paid. The Bangladeshi government, which has close ties with factory owners, has also appeared reluctant to close unsafe factories and has questioned the necessity of the accountability initiatives. So, with tacit government support, the factory owners took legal action to obstruct the Accord's operations, and the government has launched its own initiative, the RCC, to replace the Accord and Alliance. However, with support from international governments and organisations, the Accord has managed to extend its tenure.

The Accord's claim to be an inclusive initiative is contradictory. Despite the involvement of international unions and workers' rights groups and their affiliated local unions, the issue of stakeholder representation has been problematic. The Accord has only involved local unions affiliated with IndustriALL, consequently, most Bangladeshi workers' unions remained outside the initiative. Additionally, the Accord has not involved two key actors, factory owners and the Bangladeshi government. These actors subsequently attempted to obstruct the initiative. On the other hand, international workers' rights groups and unions not involved in the Alliance have often portrayed it as ineffective. Consistent with Fougère and Solitander (2020), my findings suggested that the sources of resistance and the formation of opposition movements are related to which actors are involved or excluded from the initiatives.

As mentioned in the previous section, due to the involvement of workers' rights groups, unions and business actors, the Accord has been viewed as an inclusive initiative that has enhanced "industrial democracy" (Donaghey and Reinecke, 2018; Reinecke and Donaghey 2015). However, I argue that the hegemonic dominance of the business actors (e.g., multinational brands and retailers) has limited its ability to be an inclusive, pluralistic, and democratic initiative. Multi-stakeholder accountability initiatives such as the Accord tend to operate within a narrow business perspective and reproduce the logics of neoliberal hegemony cloaked under the political demand of improving workers' rights and safety. What makes the Accord functional is the collective power of buyers (within the Accord), which is systemically used to create pressure on factory owners to remediate unsafe factories.

However, according to Anner et al. (2013), if the sourcing practice of buyers lead to oppressive acts on workers, then an effective solution requires regulation addressing the buying practice of multinational brands and retailers. However, the Accord does not regulate buying practices. Rather it predominantly relies on preserving the functioning of the existing supply chain by compelling factory owners in Bangladesh to implement standards on factory safety. Thus, the power asymmetries between the multinational buyers, and Bangladeshi factory owners and workers, shift even further to the buyers' advantage. Their sourcing strategies remain unchanged and, through the Accord they, can collectively exert their sourcing power (e.g., shortened delivery times, modified order sizes, changes to product specifications at short notice, and sanctions, i.e., fines, for not meeting production deadlines). Despite the Accord's signatory workers' rights groups and unions, such as Clean Clothes Campaign and IndustriALL, demands for clear commitments from the multinational buyers to address the root cause of violation of workers' rights, the Accord's focus has predominantly been confined within managerial rationales (i.e., factory safety). The business centric focus of the Accord and its inadequacy in addressing workers' pressing issues (e.g., change in business practice of buyers, rights to association and collective bargaining power, stopping violence on workers and higher wages) call into question the acclaimed 'democratic' credentials of the Accord.

The formal objectives of the Accord are not designed on the terms of business but on those of workers' rights groups and unions that focus on broad terms (i.e., protecting the interests of the workers; ensuring workers' rights and safety; ensuring accountability to and for the workers). An interesting aspect of the Accord is its demonstration that multinational brands and retailers can be a part of an initiative devoted to concerns of workers' rights groups and unions. However, hegemonic stabilisation by the business actors remains only so long as the Accord's focus remains on technocratic issues (i.e., factory safety and remediation) and non-radical objectives, and marginalises the major and fundamental issues giving rise to workers and unions' concerns. Businesses may conform to pluralist values by engaging in multi-stakeholder accountability initiatives. However, consistent with monologism and "second generation pluralism", that promotes the idea of consensus but is "blind" to dissent and differences, this can restrict or deny space for democratic contestation (Brown, 2017, p. 39). My study suggests when the initiatives under scrutiny are implemented "within and filtered through" business-centric processes, multi-stakeholder engagement can legitimate the

hegemonic position of businesses, especially the pursuit of profit rather than social goals (Archel et al., 2011; Brown and Dillard, 2013, p. 14). The multinational brands and retailers that joined the Accord did not find the involvement of workers' rights groups and unions threatening. Rather joining the same platform helped legitimate their agenda of appeasing customers, shielding themselves from public criticism, and thereby safeguarding their profits. For example, after the implementation of the Accord and Alliance, there was a significant rise in demand for Bangladeshi garments from the European and US multinational brands and retailers and consequently Bangladesh significantly increased its export earnings (BGMEA, 2019).

The Accord has successfully kept the workers' rights groups, unions and multinational brands and retailers engaged within the initiative, and it has given a stronger impression of being governed democratically than the Alliance, which is only accountable to business. However, both initiatives have confined accountability within a set of management processes aligned with business interests. The voices, views, and radical objectives of the marginalised groups (e.g., workers, unions) are inadequately recognised, addressed, and incorporated into the implementation processes. Consensus based multi-stakeholder accountability initiatives can provide a 'false' impression that "all voices are considered" and grant legitimacy to business actors by creating an impression that the "institutional outcomes are the result of democratic dialogue" (Brown and Tregidga, 2017, p. 13). The Accord gives an impression of an inclusive approach. However, I argue that the pluralistic nature of accounting and accountability practice should be assessed on whether the views and perspectives of 'all' stakeholders (i.e., both powerholders and marginalised) are 'being heard' and whether they can exercise adversarial pressures both within and outside the initiatives. The next section aims to disrupt the *status quo* by suggesting a pluralistic approach based on agonistic democracy that might help to secure better accountability to and for vulnerable workers.

7.3 Reimaging Accountability through a Dialogic Accounting Lens

This section addresses the third research question – what supplementary or alternative approaches might secure better accountability to and for vulnerable workers in Bangladesh's RMG industry? My aim is to provide an alternative to mainstream monologic accounting and accountability practices to advance more effective forms of accountability to and for

vulnerable workers. The previous chapters revealed the inadequacy of the multi-stakeholder accountability initiatives in this respect. Engagement in the initiatives predominantly focussed on reaching a consensus akin to the application of Habermas's deliberative democracy. However, this study (see chapter 5, 6 and the previous section) and the agonistic democracy literature (e.g., Brown and Dillard, 2013) reveals its limitations, and might inform participants how these might be alleviated.

Initiatives like the Accord can provide the 'political spaces' for stakeholder engagement. In the interviews, most less powerful actors (i.e., workers and union leaders) complained they lacked opportunities for engaging in face-to-face dialogues with the powerholders (i.e., factory owners, representatives of multinational brands and retailers, government officials). The latter often refused to participate in any dialogue. By modifying its approach from consensus-based to agonistic, initiatives like the Accord can create a platform where these diverse actors (i.e., powerholders and marginalised groups) can engage in democratic debates and dialogues that contest diverse views and perspectives regarding accounting and accountability. This engagement can identify issues and evaluation criteria for holding the business actors accountable. Consistent with a dialogic ethos, this study believes the process should be ongoing and interactive and be revised and developed based on the stakeholders' experiences (Brown, 2009).

Chapter 2 revealed the dissatisfaction regarding accountability practices generally and particularly the COCs. A primary reason is that they often prioritise business interests and profit maximisation and ignore the interests of marginalised sectors of society. The empirical findings in chapters 5 and 6 documented this regarding accountability practices in Bangladesh's RMG industry. The discontent of (some) workers, workers' rights groups, and unions (within and outside the initiatives), factory owners and government officials suggest that consensus may be unattainable and some views and perspectives of (some) stakeholders may be irreconcilable. For example, even after joining the Accord and thus entering an alliance with the business actors, a representative from IndustriALL continued to perceive the supply chain model of multinational brands and retailers as the root cause of violations of workers' rights. Under a consensus-oriented approach, it is difficult to raise or have such counter-hegemonic perspectives taken seriously. However, agonistic contestations among

stakeholders with opposing views of the extent of changes required could present a condition of possibility to surface political differences – and thus an opportunity for generating critical reflection and disrupting the neoliberal consensus favouring business interests.

The Accord and Alliance officials interviewed claimed that they had undertaken a wide review of stakeholder perspectives, but it proved impossible to incorporate all their diverse views and perspectives.

> *We have set a code of conducts for workers' safety and rights. It is difficult to accept all the opinions of the workers while designing the Accord standards…Most workers had various perspectives and they have different political ideologies. So, it is very difficult to accommodate all* (Accord Official 1).

> *The workers were not involved in the design of the Alliance…But the Alliance have been designed for the benefits of the workers. Our sole objective is to work for the workers. The workers are very satisfied with the design and implementation of the Alliance. The operation of the Alliance has been very beneficial for the workers. After the Rana Plaza incident, the workers used to feel unsafe at work. The introduction of the Alliance has ensured a safe work environment for the workers* (Alliance Official 3).

This 'taken for granted' approach inclined to the *status quo,* where the neoliberal business-oriented perspective prevails, has constrained the Accord and Alliance seeing and pursuing alternative perspectives. To democratise accounting and to incorporate multiple ideological orientations, it is important to recognise the viewpoints of "the less powerful" such as the marginalised workers. Hence a dialogic approach aims to enable "expression of different perspectives and to encourage individuals and groups to engage in democratic interaction across perspectival borders" (Brown, 2009, p. 324). Exposing stakeholders to these diverse views, perspectives, and information needs is vital.

Given my results, and the potential of dialogic accounting work for reimagining and 'democratising' accounting and accountability practices (i.e., Brown, 2009, Dillard and

Vinnari, 2019; Tanima et al., 2020), the followings steps are deemed pertinent for reforming Bangladesh's RMG industry (see Figure 7.1). They are: 1. identify the diverse stakeholders and interested constituencies; 2. form responsibility networks; 3. set evaluation criteria; and 4. implement the accountability practices to meet the evaluation criteria and provide sanctions for failing to do so.

The first step in reimagining accounting and accountability practices begin with identification of key stakeholders. Applying the initial step revealed that workers, unions, multinational brands/retailers, factory owners and the government are key stakeholders in Bangladesh's RMG industry, who possess diverse views, perspectives, and ideologies. For example, the empirical results found that the workers', unions' and workers' rights groups' views on business and accountability practices varied significantly from those of the business actors, the government, and Accord/Alliance officials. The former prioritised workers' rights and safety, whereas the latter emphasised the continuation of business, achieving production targets and profit-maximisation. Nevertheless, even within these key stakeholders, there were diverse views on the multi-stakeholder accountability initiatives. For example, some of the views of less powerful actors (e.g., workers, unions) differed according to their ideological perspectives (e.g., reformative or radical). Those who saw business as part of the solution to address violations of workers' rights often advocated a reformative approach and had more confidence in voluntarist CSR initiatives, whereas those who perceived business as being 'part of the problem' and sought to address 'root causes' such as the supply chain model, tended to take an adversarial or radical approach.

By "coalescing" around concerns/issues of interest, the stakeholder groups who support and oppose the current business practices in Bangladesh's RMG industry can form "responsibility networks" (Dillard and Vinnari, 2019, p. 21), often referred to as chains of equivalence in agonistic literature (Mouffe, 2013). The views, perspectives and ideologies of these groups may not be "homogeneous or permanent". For example, workers may prioritise higher wages, stopping excessive workloads, being paid for overtime and maternity leave, stopping workplace violence, and securing a safe work environment, while the union leaders may prioritise the formation of union committees at factories and the right to exercise union activities. However, the workers, workers' rights groups and unions jointly hold the business

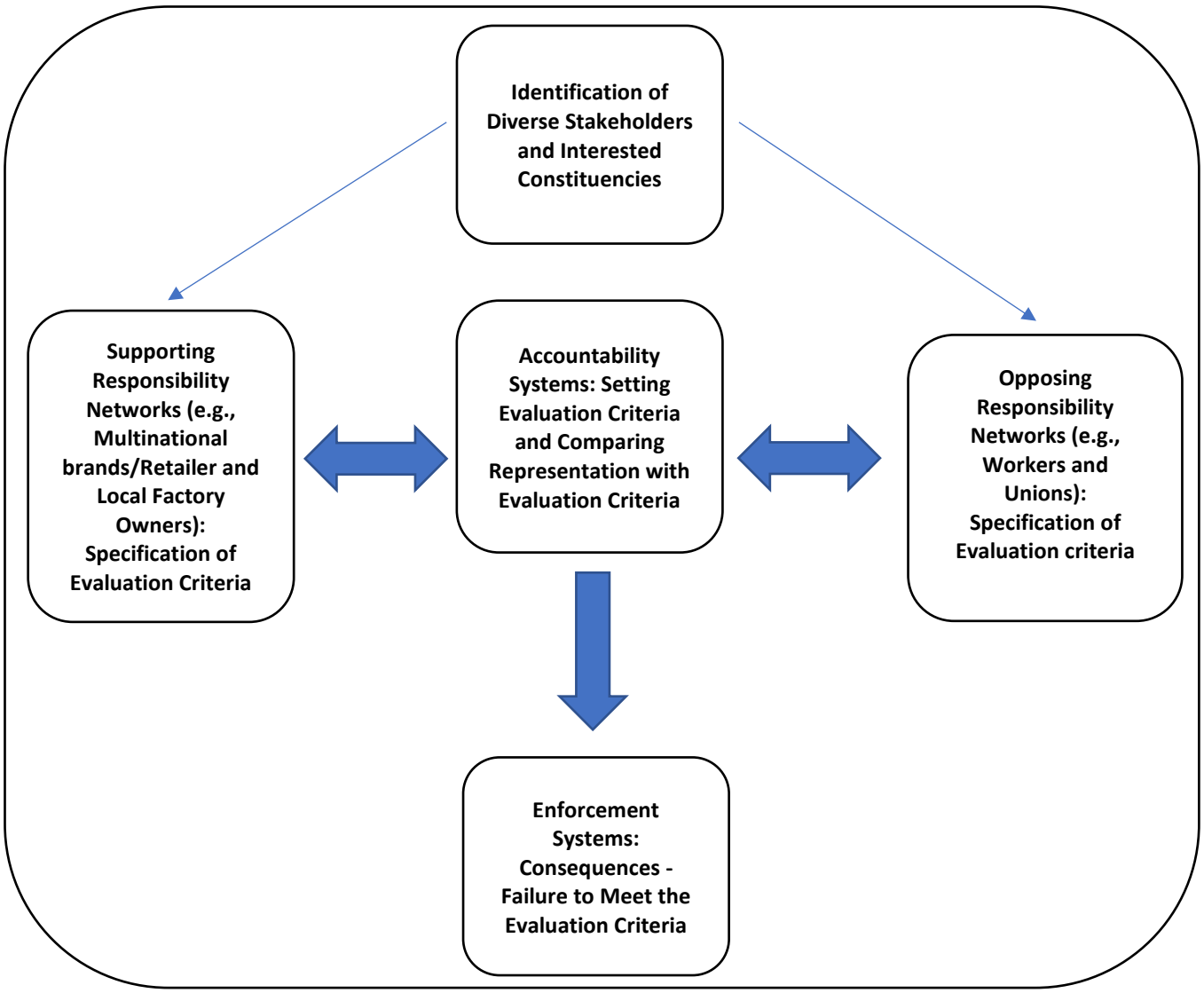
actors accountable for neglecting workers' right and safety and, despite their diverse views, perspectives, and ideological orientations, they all wish to reform current business practices. On the other hand, groups that support or remain silent regarding the business practices in Bangladesh's RMG industry, such as the factory owners, multinational brands and retailers can form opposing responsibility networks. Thus, multiple responsibility networks can be formed by the parties who support and oppose the current business practice in Bangladesh's RMG industry. Consequently, this may lay the basis for alternative views, perspectives, differences, and possibilities of reform being more clearly articulated and understood.

From the empirical findings, it was evident that all stakeholders, including the government, multinational brands/retailers, and factory owners, acknowledged the importance of accountability to and for workers. The local powerholders (e.g., factory owners, government officials) acknowledged their need to protect the interests of the workers. However, the discharging of accountability was problematic. The empirical evidence indicated that these powerholders often evaded their responsibility by passing it to someone else. For example, the government officials suggested that the Accord and Alliance officials are primarily responsible for implementing and ensuring safety standards in garment factories, while the Accord and Alliance officials believed that factory owners should be accountable for breaches of workers' rights and safety. Thus, despite acknowledging the importance of ensuring accountability, there was no consensus among these stakeholders on who should be accountable for protecting workers' rights.

However, each responsibility network can work to reach an understanding of shared interests and the need to collaborate to establish a common ground regarding issues of concern, especially regarding how accountability to and for the marginalised workers can be improved. By considering the diverse perspectives and ideologies within the groups, the responsibility network constitutes, "dialogically sets of salient concerns/issues that provide the dimensions for specifying evaluation criteria" (Dillard and Vinnari, 2019, p. 21) – the basis for accountability practice (Brown, 2009; Vinnari and Dillard, 2016). Goetz and Jenkins (2005) identified answerability (i.e., information about one's actions) as a key aspect of an effective accountability system. Here, based on the dialogic engagement, the reporting system and evaluative criteria can be developed by exposing each party to the different sets of standards

from each network. The dialogic accountability process emphasises the "recognition of the pluralistic nature of their information needs" (Dillard and Vinnari, 2019, p. 21). For example, the workers and unions, may demand information (i.e., reporting system) linked to different evaluation criteria such as hours worked, overtime paid, union memberships, disclosure of subcontracting facilities and its work environment. Similarly, the factory owners may demand reporting from unions/workers on unions' election process, unions' membership, unions' meetings, and other activities.

Figure 7.1. Reimaging Accountability



Source: Adapted from Dillard and Vinnari (2019)

Such an accountability system can provide the space to compare the actors' actions against the evaluation criteria developed by each responsibility network. Thus, there can be multiple

accountability systems constituting multiple evaluation criteria. However, an effective accountability system not only needs criteria by which account givers' (i.e., business actors) actions can be evaluated but also means for meaningful consequences (i.e., sanctions) to ensue for breaches (Fox, 2015). For example, the workers/unions may demand that multinational brands/retailers should face sanctions for not ceasing their current sourcing practices (e.g., price and product squeezes through shortened delivery times, modified order sizes, changes to product specifications at short notice), while the local factory owners should face sanctions for imposing excessive workloads on workers, failure to pay overtime, violence on workers, and restrictions on unions' activities.

On the other hand, factory owners, and their counterparts (i.e., multinational brands/retailers), may demand sanctions on workers/unions leaders for disrupting production, vandalising machinery, absenteeism, and calling a strike without prior notice. Here, the government can play an important role by incorporating the accountability criteria identified by the responsibility networks into regulations. The government's two ministries (i.e., ministry of commerce and ministry of labour) can monitor the enforcement of the accountability mechanisms proposed by the responsibility networks. Similarly, multi-stakeholder initiatives such as the Accord could incorporate the pluralistic accountability criteria (recommended by the responsibility networks) and ask its signatory members to implement these.

However, dialogic approaches do not presume that a consensus will invariably emerge. Dialogic processes may face resistance and reluctance to participate from powerholders who often want to maintain the *status quo* (Tregidga and Milne, *forthcoming*). If there is resistance or any obstructions from the powerful actors in Bangladesh's RMG industry (e.g., factory management, government, and multinational brands and retailers), the workers/unions can form alliances with other (like-minded) workers' rights groups, unions and other social activist groups to prepare counter-accounts, revealing their experiences of business-centric accountability practices. Consistent with Fougère and Solitander (2020), the use of increasing adversarial pressures and counter-hegemonic interventions both within and outside the multi-stakeholder initiatives can transform 'polite requests' for change to political demands for change. Increasing adversarial pressures and counter-hegemonic interventions would give

'more' visibility of issues (e.g., low wages, sourcing practice of multinational brands/retailers, violence and repression on workers', worker's right to freedom of association and collective bargaining) currently ignored by the powerholders. Collaborations of workers, unions and other social activist groups can exert pressure on the powerholders to fulfil their commitments to securing the rights of the workers and producing transformative change in the accountability practices. A past critical incident (i.e., the Rana Plaza collapse) shows that mounting pressure on the powerholders can stimulate change, e.g., the labour law reform in 2013.

A dialogic approach treats the process of developing accountability practices as "interactive and ongoing" (Brown, 2009; Dillard and Vinnari, 2019, p. 22). After the implementation of accountability systems, the experience of the stakeholders may precipitate and contribute to revising or improving various components. These can be on issues of conflict and dissent. As the accountability practices are evaluated, the evaluation criteria may indicate issues needing further discussion in the responsibility networks. The evaluation criteria may evolve through political processes of "compromises and accommodation" during dialogic stakeholder engagements (Dillard and Vinnari, 2019, p. 22). However, agonistic theory based dialogic accounting recognises that the coalitions in the responsibility networks, and evaluation criteria are temporary, and that fundamental conflicts stemming from multiple ideological orientations may go unresolved (Brown, 2009). Similarly, dialogic accounting recognises that there are usually power asymmetries and ideological conflicts (i.e., between powerholders and marginalised groups) among stakeholders. These may also go unresolved, but participatory dialogue may facilitate constructive engagement processes between stakeholders.

A dialogic approach aims to surface conflict, preserve democratic contestation, and enable ongoing questioning and reflection, even if a solution is not at hand. It seeks to facilitate the emergence of alternative accounting and accountability practices based on democratic engagement rather than building a "false consensus" (Brown, 2019, p. 323). Dialogic accounting does not valorise consensus, instead, "what is valorised are the requisite democratic institutions that support the right of each participant to articulate a position to be heard" (Dillard and Yuthas, 2013, p. 119). This contrasts with current consensus-based

approaches that promote “one-size-fits-all” accountability practices (Fox, 2015, p. 346) and can marginalise the views, perspectives, and interests of the less powerful actors, thereby leaving the political struggle of the workers and unions unaddressed. This study advocates that through dialogic processes the workers and other actors can better protect their interests and actively take part in decisions that impact upon them.

7.4 Conclusion

This chapter highlighted the limitations of the consensus-based multi-stakeholder accountability initiatives. By analysing the empirical findings, this study concurs that consensus-based accounting and accountability practices focused on a single narrative, i.e., business perspectives, and marginalises the interests of less powerful actors (i.e., workers) (Brown and Dillard, 2015). Drawing on the works on dialogic accounting scholars, this chapter provides an alternative to monologic accounting and accountability practices to advance more effective forms of accountability to and for vulnerable workers.

CHAPTER EIGHT

Conclusion

8.0 Introduction

This chapter begins by reviewing the research questions posed in chapter 1 and provides summarised answers in the light of the empirical findings presented and discussed in chapters 5 to 7. Then the chapter discusses the contributions to theory and practice, followed by the limitations of this research, suggestions for future research and finally, it provides closing comments.

8.1 Addressing the Research Questions

The overarching objective of this study has been to critically examine the multi-stakeholder accountability initiatives (i.e., Accord and Alliance) to advance understanding of effective ways of securing accountability to and for marginalised workers in Bangladesh's RMG industry. An important component has been to critically analyse the contestations, debates, tensions, and adversarial relations among stakeholders regarding the practice of accountability. The following sections address the three main research questions pursued in this study.

8.1.1 Addressing Research Question 1: To what extent, if any, have the Alliance and Accord COCs improved the practice of corporate accountability in Bangladesh's RMG industry and have COCs enhanced corporate accountability regarding vulnerable workers?

The empirical findings revealed that there is no consensus among stakeholders as to who should be held accountable to secure the rights and safety of the marginalised workers. Following the Rana Plaza disaster, new accountability mechanisms (i.e., COCs – Accord and Alliance) emerged to protect the workers in Bangladesh's RMG industry. However, conflicting perspectives emerged among stakeholders regarding the practice of the accountability mechanisms. The empirical findings revealed confusion regarding who should be accountable for protecting workers' rights. Various international human rights institutions (e.g., United Nations Human Rights Council) suggest multinational brands and retailers should be responsible and accountable for this throughout their supply chain. However, the Accord and

Alliance placed the responsibility on factory owners. While the government officials claimed that Accord and Alliance officials are solely responsible, Bangladesh's constitution and labour laws oblige the government to maintain workers' rights. Most workers and union leaders believed that factory owners should primarily be accountable for securing workers' rights and safety, though the government and the Accord/Alliance should be responsible for enforcing this. Others (i.e., academics and labour expert) also cast the web of accountability wider, arguing that the government and Accord/Alliance officials should ultimately be accountable for protecting workers' rights and enforcing the factory owners' responsibility for this, which they neglect. There was no consensus among stakeholders on who should be accountable for protecting workers' rights.

The empirical evidence indicated that the accountability initiatives have predominantly focused on enforcing measurable and visible standards, such as factory safety and remediation. This study found evidence that this helped to improve workers' "outcome standards" (e.g., regarding workers' health and safety) in some factories. However, they can have unintended consequences rendering workers worse-off than previously. According to some workers and local trade union leaders interviewed, some factory owners have imposed excessive workloads on workers, and forced them to work unpaid overtime to meet unrealistic daily production quotas, to recoup the increased costs of compliance, and the Accord and Alliance have not taken severe measures to stop this. The accountability initiatives have had little impact on workers' "process rights" (e.g., workers' right to freedom of association and collective bargaining power). Allegedly multinational brands/retailers and their local counterparts, i.e., factory owners, have paid lip service to workers' rights to freedom of association and collective bargaining; and the COCs' regulatory systems have been confined to factory remediation and termination, and have thereby neglected violations of workers' rights. Thus, the Accord and Alliance became tools for showcasing how multinational brands and retailers appear to care about the workers' rights and safety while, in practice, they often continue business as usual, and ignore or adopt a 'technocratic approach' to compliance.

8.1.2 Addressing Research Question 2: What are the major points of contention among different stakeholder groups regarding COCs as an accountability mechanism?

The empirical evidence revealed the contestations, debates, tensions, and adversarial relations amongst the actors within and beyond the accountability initiatives. Both accountability initiatives faced counter-hegemonic pressures by various actors, namely workers, workers' rights groups and unions, factory owners and the government. The competing hegemonies were several. Firstly, workers' rights groups and unions portrayed the initiatives as an opportunity to address appalling workers' rights and safety, whereas the multinational brands and retailers perceived them as a means to regain their "threatened legitimacy" (Fougère and Solitander, 2020, p. 695), especially by appeasing their customers following the legitimacy crisis after the Rana Plaza incident. Secondly, the Accord's signatory workers' rights groups and unions (e.g., Clean Clothes Campaign and IndustriALL), and some local unions portrayed the Alliance as a business-centric initiative, whereas the Alliance claimed it worked to ensure the rights and safety of the workers. Thirdly, the Bangladeshi government, factory owners, and some workers and trade unionists saw the Accord and Alliance as an interference of foreigners in a sovereign state, unlike the Alliance and Accord who portrayed their work as a step in helping Bangladesh to move towards better factory regulation.

The Accord and Alliance were initially seen as an opportunity to improve and enforce the safety and rights of the workers. However, neither managed to change what the workers, workers' unions and workers' rights groups saw as "hegemonic", i.e., the sourcing practices of the multinational brands and retailers, which most workers' rights groups and unions such as Clean Clothes Campaign and IndustriALL believed were the root cause of violations of workers' rights and safety (e.g., Clean Clothes Campaign, 2016). These groups claimed that the business actors' behaviour remained unchanged. They still prioritise profit maximisation and ignore the rights and safety of marginalised workers.

Since its inception, the Alliance faced criticism for being a solely a corporate-led initiative. It did not involve the workers' rights groups and unions in its governance. The Accord's signatory workers' rights groups and unions, and other groups (i.e., workers' rights groups/

unions outside the Accord) have been vocal in portraying the Alliance as an ineffective, "flawed", "non-accountable" and a "corporate-controlled" initiative that prioritises the interests of business over workers. However, the Alliance rejected these criticisms and claimed it has successfully enhanced workers' rights and safety in the RMG factories. On the other hand, in contrast to the Alliance, the Accord did not face strong resistance due to the involvement of some workers' rights groups and unions (e.g., Clean Clothes Campaign, IndustriALL). However, despite participating in the initiatives, the workers' rights groups and unions perceived that the Accord also has failed to address the root cause of the violations of workers' rights.

Both initiatives met resistance from the factory owners and Bangladeshi government. The factory owners' growing opposition was related to economic factors, especially following inspections requiring remediations or even closures. The strong government-factory owners' nexus has encouraged the former to obstruct initiatives that disfavour the latter. Similarly, the workers and unions outside the Accord initiative stressed the need for inspections and a safe work environment but were dissatisfied with the decision processes around factory termination, fearing job losses and not being paid.

8.1.3 Addressing Research Question 3: What supplementary or alternative approaches might help secure better accountability to and for vulnerable workers?

While the first two questions aim to expose the current perspectives and practices, the third question looks to the potential of alternative forms of accounting and accountability practices. Due to the limitations of the consensus-based accounting and accountability practice, this study examined the potential of agonistic theory based dialogic accounting and accountability practices to improve matters.

This study concurs that the consensus-based accounting and accountability practices focused on a single narrative, influenced by positivism and capitalist market perspectives (Brown and Dillard, 2015) depoliticises accounting and accountability practice by predominantly focusing on a singular narrative, i.e., a business perspective (ibid; Kingston et al., 2020). To challenge neoliberal ideologies and promote increased democratic participation of stakeholders (i.e.,

both powerholders and marginalised) in accounting and accountability practice, this research has drawn upon agonistic political theory based dialogic accounting, as it creates space for stakeholders with diverse ideological orientations to debate contested issues and to (re)construct their views, perspectives, and ideologies (Brown, 2009). With its agonistic roots, dialogic accounting purports that these participatory dialogues can inform and increase stakeholders' awareness of contested socio-political factors bearing on accountability practices, and to foster recognition of alternative views, especially of marginalised groups. Using a dialogic approach, the research followed (detailed in section 7.3) to reimagine accounting and accountability practice in Bangladesh's RMG industry. They were: 1. identification of diverse stakeholders and interested constituencies; 2. formation of supporting and opposing responsibility networks; 3. setting evaluation criteria through democratic debates and dialogue among the networks; and 4. implementation of the accountability practices to meet the evaluation criteria and the sanctions for failing to do so.

8.2 Contributions to Theory and Practice

This study seeks to contribute to both theory and practice. Beginning with the theoretical contributions, it makes two main contributions to the accounting literature. First, it advances understanding of the democratic engagement of stakeholders in accounting and accountability practice (Alawattage and Azure, in press; Alwattage and Fernando, 2017; Bebbington, et al., 2007; Brown, 2009, 2017; Brown and Dillard, 2015; Brown and Dillard, 2015a; Brown and Tregida, 2017; Dillard and Vinnari, 2019; Tanima et al., 2020) by applying agonistic pluralism based dialogic accounting theory as an analytical framework. Secondly, its empirical findings provide further insights on the opportunities and challenges of alternative accounting and accountability practices in neoliberal settings (Apostol, 2015; Brown and Tregidga, 2017; Denedo et al., 2017; Dillard and Vinnari, 2019; Tanima et al., 2020).

This study is situated within the critical theories embracing dialogic accounting (e.g., Alawattage and Azure, in press; Alawattage and Fernando, 2017; Brown, 2009; Dillard and Brown, 2012; Brown and Tregida, 2017; Dillard and Roslender, 2011; Tanima et al., 2020). It adds to recent researches that emphasise its possibilities for critiquing neoliberalism and supporting democratic developments in accounting and accountability practices (Alawattage and Azure, in press; Alawattage and Fernando, 2017; Tanima et al., 2020). It extends these

previous works by applying dialogic accounting to the accountability mechanisms of COCs, namely Accord and Alliance, within the context of a developing country. Until recently (e.g., Kingston et al., in press; Tanima et al., 2020), most dialogic accounting studies have been conceptual, whereas this study provides empirical evidence that may support the benefits of a dialogic approach to stakeholder engagement in accounting and accountability practices. In so doing the study has exposed the limitations of business centric initiatives that allegedly marginalised the concerns of less powerful actors (e.g., workers). My study revealed the opposition of (some) actors regarding hegemonic business practices and accountability, and counter-hegemonic views on multi-stakeholder accountability initiatives (i.e., Accord and Alliance). By identifying the discourses between powerholders and marginalised groups concerning accountability practices, this study surfaces these political contestations and examines a potential means of advancing more effective accountability. Consistent with the objectives of this study, dialogic accounting promotes pluralism, multiple ideological perspectives, effective participatory processes, and recognises power asymmetries in accounting and accountability. Thus, it offered a framework for addressing the conflicts, controversies, and contestations among various stakeholders surrounding the implementation of the COCs and alternative means to improve accountability to and for marginalised workers.

An intended contribution was to extend dialogic accounting debates on Habermas's consensus-based accountability mechanism. This research has challenged whether consensus-based initiatives invariably increase the democratic engagement of stakeholders in accounting and accountability processes. This research advances understanding of consensus-based accounting and accountability practices in several contexts: engagement of stakeholders, and the design and implementation process of multi-stakeholder accountability initiatives. This study revealed the marginalisation of views and perspectives of less powerful actors, power asymmetries among the stakeholders (i.e., powerholders vs marginalised) and the ability of the business to maintain the *status quo*. By conducting an in-depth case study research, this study shows how consensus-based accountability initiatives are implemented, while also exposing their limitations and controversies. A few studies have directly engaged stakeholders' perspectives in accounting and accountability practices. By engaging a diverse set of stakeholders, this study attempts to surface the political contestation among various

stakeholders surrounding the implementation of the accountability initiatives. In doing so, this study contributes to accounting literature, where limited case study research, if any, that has attempted to investigate links between consensus-based accountability initiatives and democratic potential, and their impact on accounting and accountability practices. To explore these links, this study not only examines the relations and competing perspectives of the actors involved in the initiatives and contributing to the provisional hegemony COCs seek to establish, but also those actors who are excluded or who have chosen to work within or outside as adversaries. In recognising the need to develop alternate accounting and accounting practices that consider diverse views, ideologies and perspectives, this study has investigated how stakeholders articulate their accountability needs. By drawing on the work of dialogic accounting theory, this study provides an empirical illustration of how democratic accounting and accountability practice can be implicated in a contested setting, i.e., Bangladesh's RMG industry. This study suggests a shift from consensus-based to agonistic based accounting and accountability practices that considers dissent, conflict, and contestation.

The contribution to practice is made by interrogating the dominant business perspectives in accounting and accountability practice and highlighting their limitations in addressing the stakeholder perspectives, particularly those of vulnerable groups (i.e., workers). This research critiques the current accounting and accountability practice in Bangladesh's RMG and argues that powerholders should be accountable to less powerful actors. The study challenges the current accounting and accountability practices that are allegedly framed on the business centric values and assumptions. Although the responsibility of developing more socially just accounting and accountability practices is not solely the responsibility of the business actors, arguably the business actors need to be more accountable to stakeholders and wider society for their social impacts.

The agonistic theory based dialogic accounting offers contributions to practice by providing a framework to advance accounting and accounting practices. Section 7.3 offered suggestions using the work of critical accounting scholars (Brown, 2009; Dillard and Vinnari, 2019) on how accounting and accountability practices can be improved in Bangladesh's RMG industry and how this differs from current practices. The findings in chapters 5 and 6 and proposed

methods of engagement reveal the limitations of consensus-based accountability initiatives. By employing dialogic accounting principles, this study reinforces the need for dialogic engagement among the diverse stakeholder in Bangladesh's RMG industry – workers, local/international workers' rights groups, government, unions, factor owners, and multinational brands/retailers. Through the involvement of these key stakeholders in designing, implementation and decision-making process, the accounting and accountability practices in Bangladesh's RMG industry can be democratised.

8.3 Limitations of the Study

There were several limitations to this study. Criticisms can be raised for: 1. being 'overly' subjective and 2. limited generalisability of the findings.

Firstly, this study is positioned within the interpretivist and critical research paradigms. These paradigms do not perceive subjectivity as a limitation. The interpretivist and critical research paradigms provide a basis to understand the "phenomena that surrounds the life of human subjects" and "social reality through people's narrated accounts of their subjectively constructed processes and meanings" (Morgan and Drury, 2003, p. 74). Consistent with interpretivist and critical scholars (e.g., Merriam, 2014; Pickard, 2013; Ponelis, 2015), this study argues that interpretive research should be evaluated according to its own specific goals and criteria due to irreconcilable philosophical differences with other world views such as positivism.

Secondly, positivist-focused generalisability is not the aim of this research. Generalisability is of little relevance as this research sought particularisation (i.e., the effectiveness of COCs in Bangladesh's RMG industry). This research aims to understand a phenomenon or social reality by studying people's unique experiences and narrated account of people's subjectively constructed meanings. By understanding people's subjectively constructed meanings, views and perspectives, this research aims for a deep rather than a 'general' understanding. By evaluating diverse views and perspectives of various stakeholders, this study aims to advance understanding of the most effective ways of securing accountability to and for vulnerable workers in Bangladesh's RMG industry. Furthermore, the philosophical underpinnings of dialogic accounting theory stress the need for investigating and understanding the

particularity of diverse social settings (Bebbington et al., 2007; Brown, 2009). This study suggests the need to understand the pluralistic nature of accounting and accountability practice and encourages dialogic form of accounting and accountability practice as opposed to mainstream monologic perspectives. Moreover, positivist-focused generalisability ignores that there are different types of generalisation (Parker and Northcott, 2016). This study pursues "naturalistic generalisation" which focuses on "practice transferability and the promotion of conversations amongst the communities that are engaged and impacted by the research" (ibid., p. 1119). Consistent with dialogic accounting this "is a democratising approach to knowledge generation that requires researchers, their subjects and their readers to combine to induce experiential-based, tacitly accumulated knowledge about institutional, organisational and accounting contexts and processes" (ibid.).

Another limitation is that the interviews were conducted prior to the publication of one of the key papers for this study (i.e., Fougère and Solitander, 2020). Due to time limitations, funding constraints and the Covid-19 pandemic, it was not possible to conduct a second round of fieldwork after the publication of Fougère and Solitanders' (2020) paper. Hence, it was not possible to explore some of the issues in detail with the interviewees which Fougère and Solitander (2020) enunciated. For example, issues related to counter-hegemonic pressures against the multi-stakeholder accountability initiatives (i.e., Accord and Alliance) were not discussed in depth with all the interviewees. Despite this, I tried to obtain more information on the implementation of the accountability initiatives in Bangladesh's RMG industry by analysing various documents and interviewing key stakeholders.

8.4 Future Research

This study opens up avenues for future research on dialogic accounting and accountability practices, particularly in the developing country context. Future researchers could extend the findings of this study and discussion on how to develop pluralistic and democratic accounting and accountability practices that prioritise the interests of 'all' stakeholders (i.e., powerholders and marginalised).

This thesis responds to the call for case studies that analyse the politics of accountability, investigating the views and strategies of both dominant and marginalised groups (Brown and

Tregidga, 2017). It attempts to understand the practice of accountability in Bangladesh's RMG industry where accounting and accountability are allegedly framed to serve the interests of the powerholders (e.g., business actors). More detailed critical accounting research is needed to explore the democratic engagement potential of accountability mechanisms. Future research could examine democratic engagement among stakeholders, evaluating COCs' effectiveness, challenges and implications for accounting and accountability practices. This study brought social movement organisations (e.g., workers' rights groups and unions) into the dialogic accounting discussion and argued that they can be promoters and facilitators of the dialogic process. However, more in-depth research is needed to explore and understand their roles and engagement strategies in accounting and accounting practice, particularly in the context of developing countries. Similarly, the role of other stakeholders (e.g., business actors) can be investigated.

Prior research on dialogic accounting has paid limited attention to the context of developing countries. Similarly, there is very limited case study research in dialogic accounting. This study addresses this gap by undertaking a case study research in the context of a developing country. Future research can apply dialogic accounting theory to evaluate accounting initiatives in different settings (e.g., footwear industry, land conflicts), detailing how design and implementation processes may differ between contexts.

As mentioned in chapter 3, one of the objectives of dialogic accounting is to develop pluralistic accounting and accountability practices where hegemonic positions (i.e., business centric) of dominant actors can be disrupted and contested. Future researchers can undertake comparative case studies of more hegemonic practices of powerholders for an in-depth understanding of how the views and perspectives of the less powerful actors are marginalised in accounting and accountability practice. This will help to portray the limitations of mainstream monologic accounting and accountability practice and further strengthen the demand of alternate accounting practice. Future research could extend this research's empirical findings by investigating how alternative accounting practice can be further conceptualised, developed, and institutionalised to ensure accountability to and for the less powerful groups.

By recognising the power asymmetries between the stakeholders, this study emphasises the importance of marginalised groups (e.g., workers) to collaborate with social movement organisations (e.g., workers' rights groups) to create counter-hegemonic interventions and develop accountability practice that serve the interests of 'all' stakeholders. Case study research could be undertaken to examine how conciliatory and adversarial engagement strategies contribute to democratising accounting and accountability practice. Another issue for future research could be identifying the challenges and complexities in democratising accounting and accountability practice. For example, there can be difficulties in mapping diverse interests and perspectives of broad stakeholder groups in accounting and accountability practice. Research could identify the requirements of system that can accommodate the views, perspectives, and interests of broad stakeholder groups.

8.5 Closing Comments

The ultimate objective of this study is to advance understanding of the most effective ways of securing accountability to and for marginalised workers. This study seeks to contribute to the ongoing debates regarding the effectiveness of consensus-based multi-stakeholder accountability initiatives and contends that agonistic democracy-based dialogic accounting and accountability practice has the potential to improve accounting and accountability practices in the context of Bangladesh's RMG industry. By broadening out and opening up dialogues and debates among stakeholders, dialogic accounting has the potential to transform the current practices. I hope the findings of this study may challenge the current business dominated accounting and accountability practices and contribute to ensuring accountability to and for the marginalised workers of Bangladesh's RMG industry.

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Appendix A: Invitation to Participate in Research

INVITATION TO PARTICIPATE IN RESEARCH (INTERVIEW)

Dear…

My name is Maqbool Kader Quraishi and I am a Doctoral student in accounting at Victoria University of Wellington, New Zealand. I am conducting a study titled "The Politics and Struggle of Accountability: A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry". This research project is part of the work towards my PhD thesis.

The research seeks to critically examine two accountability mechanisms that were introduced after the Rana Plaza disaster – the Accord and Alliance codes of conduct (COCs) – to advance understanding of the most effective ways of securing accountability to and for vulnerable workers in Bangladesh's Ready-Made Garment industry.

As part of my research, I am conducting interviews to address the values and interests of a diverse range of stakeholders involved in, and affected by, accountability mechanisms. Your participation will help to identify and better understand diverse perspectives surrounding the design and operation of the Accord and Alliance COCs. The findings will advance understanding of the challenges in implementing effective accountability mechanisms and possible strategies to overcome them. The interview will take approximately one hour. Your answers to all questions will be kept strictly confidential (see attached Information Sheet).

If you are willing to participate in my research, please reply to this email and I can arrange an interview at a time of your convenience. If you have any questions, please do not hesitate to contact me. Thank you for taking the time to read this email. I look forward to hearing from you.

Yours sincerely,
Maqbool Kader Quraishi
PhD student in the School of Accounting & Commercial Law
Victoria University of Wellington, New Zealand

Appendix A: Invitation to participate in research (Translated in Bengali)

গবেষণাতে অংশগ্রহণের জন্য আমন্ত্রণ

প্রিয়…

আমার নাম মকবুল কাদের কোরাইশী নিউজিল্যান্ডের Victoria University of Wellington তে পিএইচডি অধ্যায়নরত। আমি "The Politics and Struggle of Accountability: A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry" শীর্ষক একটি গবেষণা পরিচালনা করছি। এই গবেষণা প্রকল্প আমার থিসিসের কাজের অংশ।

বাংলাদেশ এর রেডি-মেড গার্মেন্টস ইন্ডাস্ট্রিতে শ্রমিকদের জন্য জবাবদিহিতা নিশ্চিত করার সবচেয়ে কার্যকর উপায়গুলি বুঝতে এই গবেষণাটি পরিচালনা করছি। বিশেষ করে আমি অ্যাকর্ড এবং এলায়েন্স উপর আপনাদের মতামত জানতে আগ্রহী।

আমার গবেষণার অংশ হিসাবে, আমি জবাবদিহিতা পদ্ধতিতে জড়িত, এবং প্রভাবিত বিভিন্ন ধরণের স্টেকহোল্ডারদের অভিমত এবং মূল্যায়ন জানতে এই সাক্ষাত্কার পরিচালনা করছি। আপনার অংশগ্রহণ অ্যাকর্ড এবং এলায়েন্স এর বাস্তবায়ন এবং পরিচালনা সম্পর্কে বিভিন্ন দৃষ্টিভঙ্গি জানতে এবং সনাক্ত করতে সহায়তা করবে। এই গবেষণা, শ্রমিকদের অধিকার আদায়ে প্রতিবন্ধকতা গুলো বুজতে সহায়তা করবে। এই গবেষণার ফলাফল, শ্রমিকদের অধিকার সংরক্ষণ এবং নিশ্চিত করতে কাজ করবে। সাক্ষাৎকারটি সর্বোচ এক ঘন্টা বা অধিক স্থায়ী হতে পারে এবং এটি সম্পূর্ণ অনানুষ্ঠানিক। আপনার সমস্ত উত্তর কঠোরভাবে গোপন রাখা হবে (সংযুক্ত তথ্য পত্রকটি দেখুন)।

যদি আপনি আমার গবেষণায় অংশ নিতে ইচ্ছুক হন তবে দয়া করে এই ইমেলের উত্তর দিন এবং আপনার সুবিধাজনক সূচি উনুযায়ী আমি একটি সাক্ষাত্কারের সময় নির্ধারণ করবো। যদি আপনার আরও কোনও প্রশ্ন থাকে দয়া করে আমার সাথে যোগাযোগ করতে দ্বিধা করবেন না। এই ইমেলটি পড়ার সময় দেওয়ার জন্য আপনাকে ধন্যবাদ। আশা করি আমি খুব দ্রুত আপনার কাছ থেকে উত্তর পাবো।

আপনার বিশ্বস্ত

মকবুল কাদের কোরাইশী

Appendix B: Information sheet for all interviewees, except workers.

(This form will be used for all interviewees, excluding workers)

The Politics and Struggle of Accountability:

A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

INFORMATION SHEET (INTERVIEW)

Thank you for your interest in this project. Please read this information before deciding whether or not to take part. If you decide to participate, thank you. If you decide not to take part, thank you for considering my request.

Who am I?

My name is Maqbool Kader Quraishi and I am a Doctoral student in the School of Accounting and Commercial Law at Victoria University of Wellington, New Zealand. I am also a lecturer at the Independent University, Bangladesh and I am currently on study leave. This research project is part of the work towards my PhD thesis.

What is the aim of the project?

This project seeks to advance understanding of the most effective ways of securing accountability to and for vulnerable workers in Bangladesh's ready-made garment (RMG) industry. As part of the research, I am conducting interviews to understand the views on the existing accountability mechanisms implemented in Bangladesh's (RMG) industry. This research has been approved by the Victoria University of Wellington Human Ethics Committee, application ID: 0000026642.

How can you help?

Accountability is often viewed as the obligation of an individual or organisation to account for its actions and decisions, accept responsibility for them and incur punishment for misconduct. However, we face challenges in understanding how accountability is viewed and practiced by different actors. In recent times accountability mechanisms such as the Accord and Alliance Codes of Conduct (COCs) have been proposed and developed in Bangladesh's Ready-Made Garment (RMG) industry. However, there are ongoing debates regarding the effectiveness of these COCs. This research seeks to critically examine the operation of the Accord and Alliance Codes to advance understanding of the most effective ways of ensuring accountability to and for marginalised workers in Bangladesh. As an important actor in Bangladesh's (RMG) industry, your viewpoints about the existing accountability mechanisms will help improve understanding of the accountability initiatives. If you agree to take part, I will interview you at your workplace or any other place that is convenient for you. The interview will take around one hour. I will record the interview with your permission. You will have the opportunity to review the summary of the interview and can provide feedback and suggest corrections within 2 weeks of receiving the summary. You can stop the interview at any time, without giving a reason. You can withdraw from the study by contacting me within four weeks after the interview. If you withdraw, the information you provided will be destroyed or returned to you.

What will happen to the information you give?

This research is confidential. This means that only my supervisors and I will be aware of your identity and your name will not be disclosed in any reports, presentations, or public documentation. Moreover, any information that would identify you will not be used in the reports. I will refer interview participants by their role (e.g., government official A, Accord/Alliance Official B, Factory Owners C) in the reports and not by participant's name. Only my supervisors and I will read the notes from or transcript of the interview. The interview transcripts, summaries and any recordings will be kept securely and destroyed five years after completion of the project.

What will the project produce?

The information from my research will be used in the following:

- PhD thesis which will be available in the University Library
- Dissemination at academic or professional conferences
- Publication in academic or professional journals

If you accept this invitation, what are your rights as a research participant?

You do not have to accept this invitation if you do not want to.

If you do decide to participate, you have the right to:

- be accompanied by a family member/support person;
- ask for a translator;
- choose not to answer any question;
- ask for the recorder to be turned off at any time during the interview;
- withdraw from the study four weeks after the interview;
- ask any questions about the study at any time;
- provide feedback and suggest corrections within 2 weeks of receiving the summary;
- ask for a summary of the findings of the project by emailing the researcher.

If you have any questions, please feel free to contact:

Student:

Name: Maqbool Kader Quraishi

Email: maqbool.quraishi@vuw.ac.nz

Supervisors:

Names: Judy Brown & Trevor Hopper

Emails: Judy.brown@vuw.ac.nz;

Trevor.hopper@vuw.ac.nz

School of Accounting and Commercial Law

Human Ethics Committee information

If you have any concerns about the ethical conduct of the research you may contact the Victoria University HEC Convener. Email hec@vuw.ac.nz or telephone +64-4-463 5480.

Appendix B: Information sheet for all interviewees, except workers (Translated in Bengali)

(এই ফর্মটি পোশাক শ্রমিক ব্যতীত সবার জন্য ব্যবহার করা হবে)

The Politics and Struggle of Accountability:

A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

তথ্য পত্র

এই প্রকল্পে আপনার আগ্রহের জন্য আপনাকে ধন্যবাদ। অংশ নিতে বা না করার সিদ্ধান্ত নেওয়ার আগে দয়া করে এই তথ্যটি পড়ুন। আপনি অংশগ্রহণ করতে ইচ্ছুক হলে, আপনাকে ধন্যবাদ। যদি আপনি অংশ নিতে না চান, আমার অনুরোধ বিবেচনা করার জন্য আপনাকে ধন্যবাদ।

আমি কে?

আমার নাম মকবুল কাদের কোরাইশী নিউজিল্যান্ডের Victoria University of Wellington তে পিএইচডি অধ্যায়নরত। আমি Independent University, Bangladesh এর একজন প্রভাষক, এবং বর্তমানে আমি অধ্যয়ন ছুটিতে রয়েছি। এই গবেষণা প্রকল্প আমার পিএইচডি থিসিসের কাজের অংশ।

প্রকল্পের উদ্দেশ্য কি?

এই প্রকল্পটি বাংলাদেশ এর তৈরি পোশাক (আরএমজি) শিল্পে শ্রমিকদের জবাবদিহিতা নিশ্চিত করার সবচেয়ে কার্যকর উপায় এবং এ বিষয়ে অগ্রগতি জানতে করতে চায়। গবেষণার অংশ হিসাবে, আমি বাংলাদেশের পোশাক শিল্পে বাস্তবায়িত বিদ্যমান দায়বদ্ধতা ব্যবস্থার (অ্যাকর্ড এবং এলায়েন্স) উপর দৃষ্টিভঙ্গি বুঝতে সাক্ষাৎকার গ্রহণ করছি। এই গবেষণাটি Victoria University of Wellington Human Ethics Committee, দ্বারা অনুমোদিত হয়েছে, আবেদন ID: 0000026642।

কিভাবে সাহায্য করতে পারেন?

জবাবদিহিতা এবং দায়বদ্ধতা খুব গুরুত্বপূর্ণ বিষয় আমাদের পোশাক শিল্পের জন্য ।দায়বদ্ধতা বা জবাবদিহি হলো প্রতিটি ব্যক্তি বা প্রতিষ্ঠান তার কাজের দায়-দায়িত্ব গ্রহন ও তৎসংক্রান্ত প্রশ্নাদির জবাব দিতে প্রস্তুত থাকা। জবাবদিহিতা হচ্ছে সম্পাদিত কর্ম সম্পর্কে একজন ব্যক্তির বা প্রতিষ্ঠানের ব্যাখ্যাদানের বাধ্যবাধকতা। জবাবদিহিতা বলতে বোঝায় দায়বদ্ধতার প্রতিশ্রুতি ও দায়-দয়িত্বের স্বীকারোক্তি। একজন ব্যক্তি বা প্রতিষ্ঠান তার দায়িত্ব সঠিক

ও প্রত্যাশিতভাবে পালন করছে কিনা তা প্রমাণ বা প্রদর্শনের জন্য যথোপযুক্ত কর্তৃপক্ষ এবং জনগণের কাছে দায়ী ।সাম্প্রতিক সময়ে বাংলদেশের পোশাক শিল্পে দায়বদ্ধতা এবং জবাবদিহিতা নিচ্ছিত করার স্বার্থে অ্যাকর্ড এবং এলায়েন্স নামক দুটি প্রকল্প বাস্তবায়ন করা হয়েছে । কিন্তু এর কার্যকারিতা সম্পর্কিত চলমান ব্যাপক বিতর্ক আছে ।বাংলদেশের পোশাক শিল্পে শ্রমিকদের জন্য জবাবদিহিতা নিশ্চিত করার সবচেয়ে কার্যকর উপায়গুলি বুঝতে এই গবেষণাটি পরিচালনা করছি । বিশেষ করে আমি অ্যাকর্ড এবং এলায়েন্স উপর আপনাদের মতামত জানতে আগ্রহী। বাংলদেশ পোশাক শিল্পের একজন গুরুত্বপূর্ণ অংশ হিসেবে অ্যাকর্ড এবং এলায়েন্স ওপর আপনার মতামত জানা অত্যন্ত জরুরি । বিদ্যমান দায়বদ্ধতা ব্যবস্থার বিষয়ে আপনার দৃষ্টিভঙ্গিটি জানা খুব গুরুত্বপূর্ণ বলে আমি মনে করি এবং ভবিষ্যতে জবাবদিহিতা ও দায়বদ্ধতা ব্যবস্থা উন্নত করতে সাহায্য করবে বলে আমি আশা করি । যদি আপনি অংশ নিতে সম্মত হোন, আমি আপনার কর্মক্ষেত্রে বা আপনার জন্য সুবিধাজনক যে অন্য কোন স্থানে আপনার সাক্ষাৎকার গ্রহণ করবো। সাক্ষাৎকারটি সর্বোচ এক ঘন্টা বা অধিক স্থায়ী হতে পারে এবং এটি সম্পূর্ণ অনানুষ্ঠানিক। আমি আপনার অনুমতি নিয়ে সাক্ষাত্কারটি রেকর্ড করবো এনং পরে অনুলিপি করবো। সাক্ষাৎকারের সংক্ষিপ্তসার পর্যালোচনা করার সুযোগ আপনার কাছে থাকবে এবং প্রতিক্রিয়া প্রদান এবং সারসংক্ষেপ প্রাপ্তির 2 সপ্তাহের মধ্যে সংশোধনী প্রস্তাব করতে পারেন। আপনি কোনও কারণ ছাড়াই যেকোনো সময় সাক্ষাৎকারটি বন্ধ করতে পারেন। সাক্ষাৎকারের পর চার সপ্তাহের মধ্যে আপনি আমার সাথে যোগাযোগ করে এই গবেষণার কাজ থেকে নিজেকে থেকে প্রত্যাহার করতে পারেন। আপনি যদি প্রত্যাহার করেন তবে আপনার দেওয়া তথ্য ধ্বংস করা হবে বা আপনার কাছে ফেরত পাঠানো হবে।

আপনার দেওয়া তথ্য কি হবে?

এই গবেষণা গোপনীয়। এর মানে হল যে শুধুমাত্র আমার সুপারভাইজার এবং আমি আপনার পরিচয় সম্পর্কে জানবো থাকব এবং আপনার নাম কোন রিপোর্ট, উপস্থাপনা, বা পাবলিক ডকুমেন্টেশনগুলিতে প্রকাশ করা হবে না। তাছাড়া, যে কোনও তথ্য যা আপনাকে সনাক্ত করবে তা প্রতিবেদনগুলিতে ব্যবহার করা হবে না। সাক্ষাত্কার অংশগ্রহণকারীদের কোনো নাম কোথায় উল্লেখ থাকবে না। শুধুমাত্র আমার সুপারভাইজার এবং আমি সাক্ষাৎকারের নোট বা প্রতিলিপি পড়তে পারবো। সাক্ষাৎকারের প্রতিলিপি, সারসংক্ষেপ এবং রেকর্ডিং নিরাপদে রাখা হবে এবং প্রকল্পের সমাপ্তির পাঁচ বছর পর ধ্বংস করা হবে।

প্রকল্প কি উত্পাদন করবে?

আমার গবেষণা থেকে তথ্য নিম্নলিখিত কাজে ব্যবহার করা হবে:

- পিএইচডি থিসিস যা বিশ্ববিদ্যালয় গ্রন্থাগারে পাওয়া যাবে
- একাডেমিক বা পেশাগত সম্মেলন এ প্রচার
- একাডেমিক বা পেশাদার প্রকাশনা

আপনি যদি এই আমন্ত্রণটি গ্রহণ করেন, তাহলে আপনার গবেষণা অংশগ্রহণকারী হিসাবে কী অধিকার আছে?

- আপনি না চাইলে এই আমন্ত্রণটি আপনাকে গ্রহণ করতে হবে না
- আপনি যদি অংশ নেওয়ার সিদ্ধান্ত নেন তবে আপনার নিম্নেবর্ণিত এই অধিকারগুলো রয়েছে:
- আপনার সাথে পরিবারের সদস্য বা সহায়তাকারী ব্যক্তির আনতে পারবেন;
- আপনি অনুবাদকের সহায়তা নিতে পারবেন;

- আপনি যে কোনো প্রশ্নের উত্তর দাও থেকে বিরত থাকতে পারেন;
- সাক্ষাৎকারের সময় আপনি যেকোনো সময় রেকর্ডার বন্ধ করতে বলতে পারেন;
- সাক্ষাৎকারের পর চার সপ্তাহের মধ্যে এই গবেষণার কাজ থেকে নিজেকে থেকে প্রত্যাহার করতে পারেন।;
- যেকোনো সময় এই গবেষণার বিষয়ে কোন প্রশ্ন জিজ্ঞাসা করতে পারেন;
- প্রতিক্রিয়া প্রদান এবং সারসংক্ষেপ প্রাপ্তির দুই সপ্তাহের মধ্যে সংশোধনের প্রস্তাব করতে পারেন;
- গবেষককে ইমেল করার মাধ্যমে প্রকল্পটির ফলাফলের সংক্ষিপ্তসারের জন্য জিজ্ঞাসা করতে পারেন।

ছাত্র:

নাম: মাকবুল কাদের কোরাইশী

ই-মেইল: Maqbool.quraishi@vuw.ac.nz

সুপারভাইজার:

নাম: জুডি ব্রাউন ও ট্রেভর হপার

ইমেল: Judy.brown @vuw.ac.nz

Trevor.hopper@vuw.ac.nz

মানবাধিকার কমিটি তথ্য

যদি আপনার গবেষণার নৈতিক আচরণ সম্পর্কে কোন উদ্বেগ থাকে তবে আপনি Victoria University HEC Convener এর সাথে যোগাযোগ করতে পারেন। ইমেল hec@vuw.ac.nz অথবা টেলিফোন + 64-4-463 5480

Appendix B: Information sheet for workers

(This form will be used for workers)

The Politics and Struggle of Accountability: A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

INFORMATION SHEET (INTERVIEW)

Thank you for your interest in this project. Please read this information before deciding whether or not to take part. If you decide to participate, thank you. If you decide not to take part, thank you for considering my request.

Who am I?

My name is Maqbool Kader Quraishi and I am a Doctoral student in the School of Accounting and Commercial Law at Victoria University of Wellington, New Zealand. I am also a lecturer at the Independent University, Bangladesh and I am currently on study leave. This research project is part of the work towards my PhD thesis.

What is the aim of the project?

This project seeks to advance understanding of the most effective ways of securing accountability to and for vulnerable workers in Bangladesh's ready-made garment (RMG) industry. As part of the research, I am conducting interviews to understand the views on the existing accountability mechanisms implemented in Bangladesh's (RMG) industry. This research has been approved by the Victoria University of Wellington Human Ethics Committee, application ID: 0000026642.

How can you help?

Accountability is often viewed as the obligation of an individual or organisation to account for its actions and decisions, accept responsibility for them and incur punishment for misconduct. However, we face challenges in understanding how accountability is viewed and practiced by different actors. In recent times accountability mechanisms such as the Accord and Alliance Codes of Conduct (COCs) have been proposed and developed in Bangladesh's Ready-Made Garment (RMG) industry. However, there are ongoing debates regarding the effectiveness of these COCs. This research seeks to critically examine the operation of the Accord and Alliance Codes to advance understanding of the most effective ways of securing accountability to and for marginalised workers in Bangladesh. As a worker in Bangladesh's (RMG) industry, your viewpoints about the existing accountability mechanisms will help improve understanding of the accountability initiatives. If you agree to take part, I will interview you at a café shop or any other place that is convenient for you. The interview will take around one hour. I will record the interview with your permission and write it up later. You will have the opportunity to review the summary of the interview and can provide feedback and suggest corrections within 2 weeks of receiving the summary. You can stop the interview at any time, without giving a reason. You can withdraw from the study by contacting me within four weeks after the interview. If you withdraw, the information you provided will be destroyed or returned to you.

What will happen to the information you give?

This research is confidential. This means that only my supervisors and I will be aware of your identity and your name will not be disclosed in any reports, presentations, or public documentation. Moreover, any information that would identify you will not be used in the reports. I will refer interview participants by their role (e.g., Worker A, B) in the reports and not by participant's name. Only my supervisors and I will read the notes from or transcript of the interview. The interview transcripts, summaries and any recordings will be kept securely and destroyed five years after completion of the project.

What will the project produce?

- The information from my research will be used in the following:

- PhD thesis which will be available in the University Library
- Dissemination at academic or professional conferences
- Publication in academic or professional journals

If you accept this invitation, what are your rights as a research participant?

You do not have to accept this invitation if you do not want to.

If you do decide to participate, you have the right to:

- be accompanied by a family member/support person;
- ask for a translator;
- choose not to answer any question;
- ask for the recorder to be turned off at any time during the interview;
- withdraw from the study four weeks after the interview;
- ask any questions about the study at any time;
- provide feedback and suggest corrections within 2 weeks of receiving the summary;
- ask for a summary of the findings of the project by emailing the researcher.

If you have any questions, please feel free to contact:

Student:

Name: Maqbool Kader Quraishi

Email: maqbool.quraishi@vuw.ac.nz

Supervisors:

Names: Judy Brown & Trevor Hopper

Emails: Judy.brown@vuw.ac.nz;

Trevor.hopper@vuw.ac.nz

Human Ethics Committee information

If you have any concerns about the ethical conduct of the research you may contact the Victoria University HEC Convener. Email hec@vuw.ac.nz or telephone +64-4-463 5480.

Appendix B: Information sheet for workers (Translated in Bengali)

(এই তথ্য পত্র পোশাক শ্রমিকদের জন্য ব্যবহার করা হবে)

The Politics and Struggle of Accountability:

A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

তথ্য পত্র

এই প্রকল্পে আপনার আগ্রহের জন্য আপনাকে ধন্যবাদ। অংশ নিতে বা না করার সিদ্ধান্ত নেওয়ার আগে দয়া করে এই তথ্যটি পড়ুন। আপনি অংশগ্রহণ করতে ইচ্ছুক হলে, আপনাকে ধন্যবাদ। যদি আপনি অংশ নিতে না চান, আমার অনুরোধ বিবেচনা করার জন্য আপনাকে ধন্যবাদ।

আমি কে?

আমার নাম মকবুল কাদের কোরাইশী নিউজিল্যান্ডের Victoria University of Wellington তে পিএইচডি অধ্যায়নরত । আমি Independent University, Bangladesh এর একজন প্রভাষক, এবং বর্তমানে আমি অধ্যয়ন ছুটিতে রয়েছি। এই গবেষণা প্রকল্প আমার পিএইচডি থিসিসের কাজের অংশ।

প্রকল্পের উদ্দেশ্য কি?

এই প্রকল্পটি বাংলাদেশ এর তৈরি পোশাক (আরএমজি) শিল্পে শ্রমিকদের জবাবদিহিতা নিশ্চিত করার সবচেয়ে কার্যকর উপায় এবং এ বিষয়ে অগ্রগতি জানতে করতে চায়। গবেষণার অংশ হিসাবে, আমি বাংলাদেশের পোশাক শিল্পে বাস্তবায়িত বিদ্যমান দায়বদ্ধতা ব্যবস্থার (অ্যাকর্ড এবং এলায়েন্স) উপর দৃষ্টিভঙ্গি বুঝতে সাক্ষাৎকার গ্রহণ করছি। এই গবেষণাটি Victoria University of Wellington Human Ethics Committee, দ্বারা অনুমোদিত হয়েছে, আবেদন ID: 0000026642।

কিভাবে সাহায্য করতে পারেন?

জবাবদিহিতা এবং দায়বদ্ধতা খুব গুরুত্বপূর্ণ বিষয় আমাদের পোশাক শিল্পের জন্য ।দায়বদ্ধতা বা জবাবদিহি হলো প্রতিটি ব্যক্তি বা প্রতিষ্ঠান তার কাজের দায়-দায়িত্ব গ্রহন ও তৎসংক্রান্ত প্রশ্নাদির জবাব দিতে প্রস্তুত থাকা। জবাবদিহিতা হচ্ছে সম্পাদিত কর্ম সম্পর্কে একজন ব্যক্তির বা প্রতিষ্ঠানের ব্যাখ্যাদানের বাধ্যবাধকতা। জবাবদিহিতা বলতে বোঝায় দায়বদ্ধতার প্রতিশ্রুতি ও দায়-দয়িত্বের স্বীকারোক্তি। একজন ব্যক্তি বা প্রতিষ্ঠান তার দায়িত্ব সঠিক ও প্রত্যাশিতভাবে পালন করছে কিনা তা প্রমাণ বা প্রদর্শনের জন্য যথোপযুক্ত কর্তৃপক্ষ এবং জনগণের কাছে দায়ী ।সাম্প্রতিক সময়ে বাংলদেশের পোশাক শিল্পে দায়বদ্ধতা এবং জবাবদিহিতা নিশ্চিত করার স্বার্থে অ্যাকর্ড এবং এলায়েন্স নামক দুটি প্রকল্প বাস্তবায়ন করা হয়েছে । কিন্তু এর কার্যকারিতা সম্পর্কিত চলমান ব্যাপক বিতর্ক আছে ।বাংলদেশের পোশাক শিল্পে শ্রমিকদের জন্য জবাবদিহিতা নিশ্চিত করার সবচেয়ে কার্যকর উপায়গুলি বুঝতে এই গবেষণাটি পরিচালনা করছি । বিশেষ করে আমি অ্যাকর্ড এবং এলায়েন্স উপর আপনাদের

মতামত জানতে আগ্রহী। বাংলদেশ পোশাক শিল্পের একজন গুরুত্বপূর্ণ অংশ হিসেবে অ্যাকর্ড এবং এলায়েন্স ওপর আপনার মতামত জানা অত্যন্ত জরুরি । বিদ্যমান দায়বদ্ধতা ব্যবস্থার বিষয়ে আপনার দৃষ্টিভঙ্গিটি জানা খুব গুরুত্বপূর্ণ বলে আমি মনে করি এবং ভবিষ্যতে জবাবদিহিতা ও দায়বদ্ধতা ব্যবস্থা উন্নত করতে সাহায্য করবে বলে আমি আশা করি । যদি আপনি অংশ নিতে সম্মত হোন, আমি আপনার কর্মক্ষেত্রে বা আপনার জন্য সুবিধাজনক যে অন্য কোন স্থানে আপনার সাক্ষাৎকার গ্রহণ করবো । সাক্ষাৎকারটি সর্বোচ এক ঘন্টা বা অধিক স্থায়ী হতে পারে এবং এটি সম্পূর্ণ অনানুষ্ঠানিক। আমি আপনার অনুমতি নিয়ে সাক্ষাত্কারটি রেকর্ড করবো এনং পরে অনুলিপি করবো । সাক্ষাৎকারের সংক্ষিপ্তসার পর্যালোচনা করার সুযোগ আপনার কাছে থাকবে এবং প্রতিক্রিয়া প্রদান এবং সারসংক্ষেপ প্রাপ্তির 2 সপ্তাহের মধ্যে সংশোধনী প্রস্তাব করতে পারেন। আপনি কোনও কারণ ছাড়াই যেকোনো সময় সাক্ষাৎকারটি বন্ধ করতে পারেন। সাক্ষাৎকারের পর চার সপ্তাহের মধ্যে আপনি আমার সাথে যোগাযোগ করে এই গবেষণার কাজ থেকে নিজেকে থেকে প্রত্যাহার করতে পারেন। আপনি যদি প্রত্যাহার করেন তবে আপনার দেওয়া তথ্য ধ্বংস করা হবে বা আপনার কাছে ফেরত পাঠানো হবে।

আপনার দেওয়া তথ্য কি হবে?

এই গবেষণা গোপনীয়। এর মানে হল যে শুধুমাত্র আমার সুপারভাইজার এবং আমি আপনার পরিচয় সম্পর্কে জানবো থাকব এবং আপনার নাম কোন রিপোর্ট, উপস্থাপনা, বা পাবলিক ডকুমেন্টেশনগুলিতে প্রকাশ করা হবে না। তাছাড়া, যে কোনও তথ্য যা আপনাকে সনাক্ত করবে তা প্রতিবেদনগুলিতে ব্যবহার করা হবে না। সাক্ষাত্কার অংশগ্রহণকারীদের কোনো নাম কোথায় উল্লেখ থাকবে না। শুধুমাত্র আমার সুপারভাইজার এবং আমি সাক্ষাৎকারের নোট বা প্রতিলিপি পড়তে পারবো । সাক্ষাৎকারের প্রতিলিপি, সারসংক্ষেপ এবং রেকর্ডিং নিরাপদে রাখা হবে এবং প্রকল্পের সমাপ্তির পাঁচ বছর পর ধ্বংস করা হবে।

প্রকল্প কি উত্পাদন করবে?

আমার গবেষণা থেকে তথ্য নিম্নলিখিত কাজে ব্যবহার করা হবে:

- পিএইচডি থিসিস যা বিশ্ববিদ্যালয় গ্রন্থাগারে পাওয়া যাবে
- একাডেমিক বা পেশাগত সম্মেলন এ প্রচার
- একাডেমিক বা পেশাদার প্রকাশনা

আপনি যদি এই আমন্ত্রণটি গ্রহণ করেন, তাহলে আপনার গবেষণা অংশগ্রহণকারী হিসাবে কী অধিকার আছে?

- আপনি না চাইলে এই আমন্ত্রণটি আপনাকে গ্রহণ করতে হবে না
- আপনি যদি অংশ নেওয়ার সিদ্ধান্ত নেন তবে আপনার নিম্নেবর্ণিত এই অধিকারগুলো রয়েছে:
- আপনার সাথে পরিবারের সদস্য বা সহায়তাকারী ব্যক্তির আনতে পারবেন;
- আপনি অনুবাদকের সহায়তা নিতে পারবেন;
- আপনি যে কোনো প্রশ্নের উত্তর দাও থেকে বিরত থাকতে পারেন;
- সাক্ষাৎকারের সময় আপনি যেকোনো সময় রেকর্ডার বন্ধ করতে বলতে পারেন;
- সাক্ষাৎকারের পর চার সপ্তাহের মধ্যে এই গবেষণার কাজ থেকে নিজেকে থেকে প্রত্যাহার করতে পারেন।;
- যেকোনো সময় এই গবেষণার বিষয়ে কোন প্রশ্ন জিজ্ঞাসা করতে পারেন;
- প্রতিক্রিয়া প্রদান এবং সারসংক্ষেপ প্রাপ্তির দুই সপ্তাহের মধ্যে সংশোধনের প্রস্তাব করতে পারেন;
- গবেষককে ইমেল করার মাধ্যমে প্রকল্পটির ফলাফলের সংক্ষিপ্তসারের জন্য জিজ্ঞাসা করতে পারেন ।

যদি আপনি অস্বস্তিকর, বিরক্ত বা সাক্ষাত্কার যে কোনও সময় উদ্বিগ্ন বোধ করেন দয়া করে জানাবেন। আমি অবিলম্বে সাক্ষাত্কার বন্ধ করবো । আপনি চাইলে আমি সাক্ষাত্কার বাতিল করতে

পারি। সাক্ষাৎকারের সময় বা পরে আপনি যদি উদ্বিগ্ন বোধ করেন, তাহলে আপনি নিম্নে বর্ণিত প্রতিষ্ঠান এর সহায়তা নিতে পারেন

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Appendix C: Interview Questions

The Politics and Struggle of Accountability: A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

INDICATIVE QUESTIONS (Semi-structured interviews)

Researcher: Maqbool Kader Quraishi – School of Accounting and Commercial Law, Victoria University of Wellington.

A. Workers

1. What do you think when you hear the term "accountability"?
2. After the Rana Plaza incident, two COCs (i.e., the Accord and Alliance agreements) were introduced into Bangladesh's ready-made garment industry with the aim of ensuring workers' rights. Do you think these COCs have been effective as accountability mechanisms? Why or why not?
3. In your view, what constitutes workers' rights?
4. Do you think the Accord and Alliance have helped to ensure workers' rights?
5. Was there anything missing from the COCs that you expected? If yes, what?
6. If any situation arises where workers' rights are not protected or a breach of the COCs occurs, who do you think should be held accountable? And how?
7. Do you recall any incident involving a violation of workers' rights? If yes, what measures were taken? Do you think these measures were sufficient?
8. Do you think the current role of powerholders (e.g., factory owners, the government) is sufficient to ensure workers' rights? If not, what needs to be done?
9. Are there any particular aspects of the socio-political context (e.g., locally or globally) that you consider enhance or constrain the effectiveness of COCs? Do you have any specific experiences in mind? If yes, can you tell me about one?

10. The Alliance agreement will expire in 2018 and the Accord agreement ends in 2021. These agreements will be replaced by the Remediation Co-ordination Cell (RCC) led by the government. How do you view this replacement?
11. Are there any other alternatives that you believe can ensure the rights of workers?

B. Labour Union Leaders/Social Movement Organisations

1. After the Rana Plaza incident, two COCs (i.e., the Accord and Alliance agreements) were introduced into Bangladesh's ready-made garment industry with the aim of ensuring workers' rights. Do you think these Codes have been effective as accountability mechanisms? Why or why not?
2. In your view, what rights do or should workers in Bangladesh's RMG industry have?
3. What responsibility do labour unions have to secure the rights of workers? Can you give an example of an initiative that your organisation has taken to improve workers' rights?
4. What difficulties, if any, does your organisation face in securing workers' rights?
5. Do you remember any incident involving a violation of workers' freedom of association and collective bargaining power? If yes, what measures were taken? Was your union satisfied with the result?
6. Do you think the current actions of powerholders (e.g., factory owners, the government) are effective in ensuring workers' rights in Bangladesh's RMG industry? If not, why not and what needs to be done?
7. Are there any particular aspects of the socio-political context (e.g., locally or globally) that you consider enhance or constrain the effectiveness of COCs? Do you have any specific experiences in mind? If yes, can you tell me about one?
8. The Alliance agreement will expire in 2018 and the Accord agreement ends in 2021. These agreements will be replaced by the Remediation Co-ordination Cell (RCC) led by the government. How do you view this replacement?
9. Are there any other alternatives that you believe would help to ensure the rights of workers in Bangladesh's RMG industry?

C. Accord/Alliance and RCC officials

1. What do you understand by the term “accountability”?
2. Can you please outline whether, and how, workers are involved in the design and implementation of COCs?
3. What is the purpose and how useful or important do you believe workers’ engagement is in the COCs?
4. What are the main issues workers have in relation to the design and implementation of COCs?
5. Are these issues negotiated and addressed?
6. Are there any individuals or groups that you believe should have been engaged, but that were not, during the design and implementation of COCs? If yes, can you please explain why they were excluded?
7. Are there any activities or mechanisms that you believe could enhance the engagement of the excluded groups/individuals?
8. In your view, how effective are the Accord and Alliance in ensuring workers’ rights?
9. Do you regard the current COCs as effective accountability mechanisms?
10. If any situation arises where workers’ rights are not protected or a breach of the COCs occurs, who do you think should be held accountable? And how?
11. Do you recall any violations of workers’ rights or breaches of the COCs? If yes, what was the role of the Accord/Alliance oversight body? Do you think the measures taken under the COCs were sufficient to address the violation or breach?
12. Academic studies have reported conflicting conclusions regarding the effectiveness of COCs. What advantage and disadvantages do you see in COCs?
13. Are there any particular aspects of the socio-political context (e.g., locally or globally) that you consider enhance or constrain the effectiveness of COCs? Do you have any specific experiences in mind? If yes, can you tell me about one?
14. The Alliance agreement will expire in 2018 and the Accord agreement ends in 2021. These agreements will be replaced by the Remediation Co-ordination Cell (RCC) led by the government. How do you view this replacement?

D. Government/ILO Officials

1. What do you think when you hear the term “accountability”?
2. Do you regard current COCs as a sufficient accountability mechanism?
3. Do you perceive any issues with corporate-led accountability initiatives?
4. If there is any breach of the COCs, who do you think should be held accountable? And how?
5. What role does the government and/or the ILO have in addressing any breaches of the COCs? Do you recall any violation of the COCs? If yes, what measures were taken? Do you think such measures were sufficient?
6. Academic studies have reported conflicting conclusions regarding the effectiveness of COCs. What advantage and disadvantages do you see in COCs?
7. The Alliance agreement will expire in 2018 and the Accord agreement ends in 2021. These agreements will be replaced by the Remediation Co-ordination Cell (RCC) led by the government. How do you view this replacement?
8. Do you think the role of the ILO is sufficient to ensure the rights of workers?
9. Are there any other alternatives that you believe would help to ensure the rights of workers in Bangladesh’s RMG industry?

E. Factory Management/Owners

1. What do you think when you hear the term “accountability”?
2. Do you regard current COCs (i.e., Accord and Alliance) as effective accountability mechanisms?
3. Do you perceive any issues with corporate-led accountability initiatives?
4. If there is any breach of the COCs, what is the role of factory management/owners? Do you recall any such incident? If yes, what measures were taken? Do you think such measures were sufficient?
5. The academic literature has conflicting views regarding the effectiveness of COCs. What advantage and disadvantages do you see in COCs?
6. Are you satisfied with the design and implementation process of the Accord and Alliance? If not, why?

7. Do you think the role of factory management/owners is sufficient to ensure workers' rights? Can you give an example of any initiatives which your organisation has taken to ensure workers' rights?
8. The Alliance agreement will expire in 2018 and the Accord agreement ends in 2021. These agreements will be replaced by the Remediation Co-ordination Cell (RCC) led by the government. How do you view this replacement?
9. Are there any aspects of the socio-political context that you consider constrains the effectiveness of COCs? Do you have any specific experiences in mind? If yes, can you tell me about one?
10. Are there any other alternatives that you believe would help to ensure the rights of workers in Bangladesh's RMG industry?

Appendix C: Interview Questions (Translated in Bengali)

The Politics and Struggle of Accountability:

A Case Study of Bangladesh's Ready-Made Garment (RMG) Industry

গবেষক: মকবুল কাদের কোরাইশী, স্কুল অব একাউন্টিং অ্যান্ড কমার্শিয়াল ল', Victoria University of Wellington

উল্লেখযোগ্য প্রশ্ন

শ্রমিক

- আপনি যখন "দায়বদ্ধতা" ও "জবাবদিহিতা" শব্দটি শুনতে পান তখন আপনি কী মনে করেন?
- রানা প্লাজার ঘটনার পরে শ্রমিকদের অধিকার নিশ্চিত করার লক্ষ্যে অ্যাকর্ড এবং এলায়েন্স নামক দুটি প্রকল্প বা দায়বদ্ধতা ব্যবস্থাবাংলাদেশের তৈরি পোশাক শিল্পে প্রবর্তিত হয়েছে । আপনি কি মনে করেন যে এই দুটি প্রকল্প বা দায়বদ্ধতা ব্যবস্থা কার্যকরী? কেন অথবা কেন নয়?
- আপনার দৃষ্টিভঙ্গিতে শ্রমিকদের অধিকার কী?
- আপনি কি মনে করেন অ্যাকর্ড ও এলায়েন্স শ্রমিকদের অধিকার নিশ্চিত করতে সাহায্য করেছে?
- আপনি যে উদ্যোগগুলি প্রত্যাশা করেছিলেন সেগুলি থেকে কিছু অনুপস্থিত ছিল? যদি হ্যাঁ, কি?
- এমন কোনো ঘটনা ঘটে যেখানে শ্রমিকদের অধিকার সংরক্ষিত করা না হয়, আপনি কাকে দায়ী বলে গণ্য করবেন এনং কিভাবে? অ্যাকর্ড এবং এলায়েন্স এর নিয়মাবলীর বর্তয় হলে কাকে দায়ী করবেন?
- শ্রমিকদের অধিকার লঙ্ঘন হয়েছে এমন কোনো ঘটনা কি আপনার মনে পরে ? যদি হ্যাঁ, কি ব্যবস্থা নেওয়া হয়? আপনি এই ব্যবস্থা যথেষ্ট ছিল বলে মনে করেন?
- আপনি কি মনে করেন ক্ষমতাধরদের বর্তমান ভূমিকা (উদাঃ কারখানা মালিক) শ্রমিকদের অধিকার নিশ্চিত করার জন্য যথেষ্ট? যদি না হয়, কি করা প্রয়োজন?
- সামাজিক-রাজনৈতিক ব্যবস্থাপনার (যেমন স্থানীয়ভাবে বা বিশ্বব্যাপী) কোন বিশেষ দিক রয়েছে যা আপনি অ্যাকর্ড এবং এলায়েন্স এর কার্যকারিতা বাড়াতে বা প্রতিবন্ধকতা হিসাবে বিবেচনা করছেন? আপনার মনে কোন নির্দিষ্ট অভিজ্ঞতা আছে? যদি হ্যাঁ, আপনি কি আমাকে এটি সম্পর্কে বলতে পারেন?
- এলায়েন্স এর মেয়াদ ২০১৮ শেষ সালে হবে এবং অ্যাকর্ড ২০২১ সালে শেষ হবে। এই চুক্তিগুলি সরকার কর্তৃক পরিচালিত রেমিডিয়েশন কোঅর্ডিনেশন সেল (আরসিসি) দ্বারা প্রতিস্থাপিত হবে। আপনি এই প্রতিস্থাপন দেখছেন কিভাবে?
- শ্রমিকদের অধিকার নিশ্চিত করতে অন্য কোন বিকল্প আছে কি?

শ্রম ইউনিয়ন নেতা/ সামাজিক আন্দোলন সংস্থা

- রানা প্লাজার ঘটনার পরে শ্রমিকদের অধিকার নিশ্চিত করার লক্ষ্যে অ্যাকর্ড এবং এলায়েন্স নামক দুটি প্রকল্প বা দায়বদ্ধতা ব্যবস্থাবাংলাদেশের তৈরি পোশাক শিল্পে প্রবর্তিত হয়েছে । আপনি কি মনে করেন যে এই দুটি প্রকল্প বা দায়বদ্ধতা ব্যবস্থা কার্যকরী? কেন অথবা কেন নয়?
- আপনার দৃষ্টিভঙ্গিতে, বাংলাদেশের তৈরি পোশাক শিল্পের শ্রমিকদের কোন কোন অধিকার থাকা উচিত??
- শ্রম ইউনিয়নের কি কি পদক্ষেপ শ্রমিকদের অধিকার সুরক্ষিত করতে হবে? আপনার প্রতিষ্ঠানের কর্মীদের অধিকার উন্নত করার জন্য কি কি উদ্যোগ নেওয়া হয়েছে ?
- শ্রমিকদের অধিকার সুরক্ষার ক্ষেত্রে আপনার প্রতিষ্ঠান কোন সমস্যার মুখোমুখি হয়?
- শ্রমিকদের সমিতি করার স্বাধীনতা ও সম্মিলিত দর কষাকষির ক্ষমতা লঙ্ঘনের সাথে জড়িত কোনও ঘটনা কি আপনার মনে আছে? যদি হ্যাঁ, কি ব্যবস্থা নেওয়া হয়? আপনার ইউনিয়ন ফলাফল নিয়ে সন্তুষ্ট ছিল ?
- আপনি কি মনে করেন ক্ষমতাধরদের বর্তমান ভূমিকা (উদাঃ কারখানা মালিক) শ্রমিকদের অধিকার নিশ্চিত করার জন্য যথেষ্ট? যদি না হয়, কি করা প্রয়োজন?
- সামাজিক-রাজনৈতিক ব্যবস্থাপনার প(যেমন স্থানীয়ভাবে বা বিশ্বব্যাপী) কোন বিশেষ দিক রয়েছে যা আপনি অ্যাকর্ড এবং এলায়েন্স এর কার্যকারিতা বাড়াতে বা প্রতিবন্ধকতা হিসাবে বিবেচনা করছেন? আপনার মনে কোন নির্দিষ্ট অভিজ্ঞতা আছে? যদি হ্যাঁ, আপনি কি আমাকে এটি সম্পর্কে বলতে পারেন?
- এলায়েন্স এর মেয়াদ ২০১৮ শেষ সালে হবে এবং অ্যাকর্ড ২০২১ সালে শেষ হবে। এই চুক্তিগুলি সরকার কর্তৃক পরিচালিত রেমিডিয়েশন কোঅর্ডিনেশন সেল (আরসিসি) দ্বারা প্রতিস্থাপিত হবে। আপনি এই প্রতিস্থাপন দেখছেন কিভাবে?
- শ্রমিকদের অধিকার নিশ্চিত করতে অন্য কোন বিকল্প আছে কি?

অ্যাকর্ড এবং এলায়েন্স কর্মকর্তারা

- দায়বদ্ধতা" ও "জবাবদিহিতা" শব্দ দ্বারা আপনি কী বোঝেন?
- অ্যাকর্ড এবং এলায়েন্স এর বাস্তবায়ন এবং প্রয়োগের সাথে শ্রমিকরা কি ভাবে জড়িত আছেন?
- অ্যাকর্ড এবং এলায়েন্স এ শ্রমিকদের সম্পৃক্ততা কতটা প্রয়োজন বা গুরুত্বপূর্ণ?
- অ্যাকর্ড এবং এলায়েন্স এর বাস্তবায়ন এবং প্রয়োগে শ্রমিকদের প্রধান সমস্যা কী?
- এই বিষয়গুলি কি আলোচনা করা হয় এবং তা সমাধান করা হয়?
- এমন কোনও ব্যক্তি বা গোষ্ঠী রয়েছে যাদের অ্যাকর্ড এবং এলায়েন্স এ থাকা উচিত ছিল কিন্তু তাদের রাখা হয়নি? যদি হ্যাঁ, তাদের কেন রাখা হয়নি?
- এমন কোনও কর্মকাণ্ড বা প্রক্রিয়া রয়েছে যা আপনি বিশ্বাস করেন যে বাদ পড়া গোষ্ঠী / ব্যক্তিদের সম্পৃক্ত করতে পারে অ্যাকর্ড এবং এলায়েন্স এ?
- আপনার দৃষ্টিতে, শ্রমিকদের অধিকার নিশ্চিতকরণে অ্যাকর্ড ও এলায়েন্স কত টা কার্যকর?
- আপনি কি অ্যাকর্ড এবং এলায়েন্স কে কার্যকর দায়বদ্ধতার বা জবাবদিহিতার যথাযথ ব্যবস্থা বা প্রক্রিয়া হিসাবে মনে করেন?
- যদি শ্রমিকের অধিকার সুরক্ষিত না হয় বা অ্যাকর্ড এবং এলায়েন্স এর লঙ্ঘন ঘটে , আপনার মতে কে দায়বদ্ধ ? এবং কিভাবে?
- আপনার কি শ্রমিকদের অধিকারের লঙ্ঘনের কোনো ঘটনা মনে পরে? যদি হ্যাঁ তবে অ্যাকর্ড / এলায়েন্স তদারকি সংস্থার ভূমিকা কী ছিল? আপনি কি মনে করেন যে অ্যাকর্ড / এলায়েন্স এর অধীনে গৃহীত ব্যবস্থাগুলি যথেষ্ট ছিল?

- প্রতিষ্ঠানিক গবেষণাতে অ্যাকর্ড এবং এলায়েন্স এর মতো দায়বদ্ধতা ব্যবস্থাপনা নিয়ে ব্যাপক আলোচনা এবং সমালোচনা আছে ।আপনি অ্যাকর্ড এবং এলায়েন্স এর কোন কোন সুবিধা এবং অসুবিধাগুলি দেখছেন?
- এলায়েন্স এর মেয়াদ ২০১৮ শেষ সালে হবে এবং অ্যাকর্ড ২০২১ সালে শেষ হবে। এই চুক্তিগুলি সরকার কর্তৃক পরিচালিত রেমিডিয়েশন কোঅর্ডিনেশন সেল (আরসিসি) দ্বারা প্রতিস্থাপিত হবে। আপনি এই প্রতিস্থাপন দেখছেন কিভাবে?
- শ্রমিকদের অধিকার নিশ্চিত করতে অন্য কোন বিকল্প আছে কি?

সরকারী কর্মকর্তারা

- দায়বদ্ধতা" ও "জবাবদিহিতা" শব্দ দ্বারা আপনি কী বোঝেন?
- আপনি কি অ্যাকর্ড এবং এলায়েন্স কে যথেষ্ট জবাবদিহিতা প্রক্রিয়া হিসাবে বিবেচনা করেন?
- আপনি কর্পোরেট নেতৃত্বাধীন জবাবদিহিতা উদ্যোগের সঙ্গে কোন সমস্যা অনুভব করেন?
- যদি অ্যাকর্ড এবং এলায়েন্স এর কোন লঙ্ঘন হয়, তাহলে আপনার মনে হয় কে দায়ী? এবং কিভাবে?
- অ্যাকর্ড এবং এলায়েন্স এর কোন লঙ্ঘন হলে সরকার কী ভূমিকা পালন করে? আপনার কি এরকম কোনো লঙ্ঘনের ঘটনা মনে পরে? যদি হ্যাঁ, সরকারের ভূমিকা কী ছিল? আপনি কি মনে করেন যে গৃহীত ব্যবস্থাগুলি যথেষ্ট ছিল?
- প্রতিষ্ঠানিক গবেষণাতে অ্যাকর্ড এবং এলায়েন্স এর মতো দায়বদ্ধতা ব্যবস্থাপনা নিয়ে ব্যাপক আলোচনা এবং সমালোচনা আছে ।আপনি অ্যাকর্ড এবং এলায়েন্স এর কোন কোন সুবিধা এবং অসুবিধাগুলি দেখছেন?
- এলায়েন্স এর মেয়াদ ২০১৮ শেষ সালে হবে এবং অ্যাকর্ড ২০২১ সালে শেষ হবে। এই চুক্তিগুলি সরকার কর্তৃক পরিচালিত রেমিডিয়েশন কোঅর্ডিনেশন সেল (আরসিসি) দ্বারা প্রতিস্থাপিত হবে। আপনি এই প্রতিস্থাপন দেখছেন কিভাবে?
- শ্রমিকদের অধিকার নিশ্চিত করতে অন্য কোন বিকল্প আছে কি?

ফ্যাক্টরী ম্যানেজমেন্ট / মালিক

- দায়বদ্ধতা" ও "জবাবদিহিতা" শব্দ দ্বারা আপনি কী বোঝেন?
- আপনি কি অ্যাকর্ড এবং এলায়েন্স কে যথেষ্ট জবাবদিহিতা প্রক্রিয়া হিসাবে বিবেচনা করেন?
- আপনি কর্পোরেট নেতৃত্বাধীন জবাবদিহিতা উদ্যোগের সঙ্গে কোন সমস্যা অনুভব করেন?
- অ্যাকর্ড এবং এলায়েন্স এর কোন লঙ্ঘন হলে কারখানা মালিকরা কী ভূমিকা পালন করে? আপনার কি এরকম কোনো লঙ্ঘনের ঘটনা মনে পরে? যদি হ্যাঁ, আপনার ভূমিকা কী ছিল? আপনি কি মনে করেন যে গৃহীত ব্যবস্থাগুলি যথেষ্ট ছিল?
- প্রতিষ্ঠানিক গবেষণাতে অ্যাকর্ড এবং এলায়েন্স এর মতো দায়বদ্ধতা ব্যবস্থাপনা নিয়ে ব্যাপক আলোচনা এবং সমালোচনা আছে ।আপনি অ্যাকর্ড এবং এলায়েন্স এর কোন কোন সুবিধা এবং অসুবিধাগুলি দেখছেন?
- অ্যাকর্ড এবং এলায়েন্স এর বাস্তবায়ন প্রক্রিয়া নিয়ে আপনি সন্তুষ্ট? না হলে কেন?
- আপনি কি মনে করেন শ্রমিকদের অধিকার নিশ্চিত করার জন্য কারখানা মালিকদের ভূমিকা যথেষ্ট? কর্মীদের অধিকার নিশ্চিত করার জন্য আপনার সংগঠন যা পদক্ষেপ গ্রহণ করেছে তার কোন উদাহরণ আপনি দিতে পারেন?
- এলায়েন্স এর মেয়াদ ২০১৮ শেষ সালে হবে এবং অ্যাকর্ড ২০২১ সালে শেষ হবে। এই চুক্তিগুলি সরকার কর্তৃক পরিচালিত রেমিডিয়েশন কোঅর্ডিনেশন সেল (আরসিসি) দ্বারা প্রতিস্থাপিত হবে। আপনি এই প্রতিস্থাপন দেখছেন কিভাবে?

- সামাজিক-রাজনৈতিক ব্যবস্থাপনার প(যেমন স্থানীয়ভাবে বা বিশ্বব্যাপী) কোন বিশেষ দিক রয়েছে যা আপনি অ্যাকর্ড এবং এলায়েন্স এর কার্যকারিতা বাড়াতে বা প্রতিবন্ধকতা হিসাবে বিবেচনা করছেন? আপনার মনে কোন নির্দিষ্ট অভিজ্ঞতা আছে? যদি হ্যাঁ, আপনি কি আমাকে এটি সম্পর্কে বলতে পারেন?
- শ্রমিকদের অধিকার নিশ্চিত করতে অন্য কোন বিকল্প আছে কি?

Appendix D: List of Collected Documents

List of Collected Documents

Policy Related Reports	4
Progress Reports (Accord & Alliance)	24
Textual Media Reports: Clean Clothes Campaign	32
Human Rights Watch	16
IndustriALL	14
Others (e.g., international NGOs, Workers' Rights Groups)	27
Online Media	46
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