Management Accounting Control and Managerial Bullying: Economic, Social, and Political Dynamics in Bangladesh RMG Sector

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Dedicated To:

Dad, Mum, and Liza

The Wind Beneath My Wings

Declaration

I do hereby solemnly affirm and declare that except where acknowledged, this thesis is the original work of mine and has not been submitted for a higher degree at any other university or institution.

Md Shoaib Ahmed

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Abstract

This study revisits the behavioural aspect of management accounting control (MAC) that has remained mostly unexplored over the last four decades. In particular, this study investigates; how managers and supervisors use accounting technologies and other management control mechanisms (MCMs) to intentionally or unintentionally bully the shop floor workers of selected privately owned RMG factories located in a high-power distance emerging economy. Drawing on Max Weber's 'social stratification' (i.e. class, status and party), this study has revealed that to maximise organisations' profit and secure their personal gains, managers and supervisors frequently use accounting technologies and other MCMs to deliberately (most of the cases) bully the subordinate workers. In so doing, managers and supervisors justified their bullying behaviours through workers' class situation, educational credential, geographic location and gender. Owners of the selected factories, on the other hand, legitimised MAC based-managerial bullying (MB) through their economic resources and social status. In fact, by involving in state politics and obtaining legislative power, they also influenced government policies (e.g. labour laws and national minimum wage) to reduce the collective bargaining of workers in a particular sector of economy. Nevertheless, owners also patronise insiders (e.g. supervisors and managers) and outsiders (e.g. members of political parties, state police, government employees, and bureaucrats) to bully the workers institutionally through intimidation, harassment, and violence. This study, therefore, argues that there is a strong connection between MAC and MB that might succeed through existence of social stratification and political patronage in a particular sector of a high-power distance emerging economy.

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Chapter 1

Introduction

1.1 The Human Cost of Cloth Making

On the evening of 24 November 2012, I was having coffee with a few of my colleagues in a nearby café, close to my house beside the main street in Uttara[1], a residential area in Dhaka, the capital of Bangladesh. Suddenly, we (i.e. my colleagues and I) saw a large number of fire engines and ambulances passing towards Ashulia, an industrial area where most of the ready-made garments (RMG) factories are located. We were concerned as to what had happened. The manager of the café immediately turned the TV on and switched to one of the news channels, but there was no breaking news. However, after twenty minutes or so, there was breaking news, with a live telecast, that a deadly fire had broken out in Tazreen Fashion, an RMG factory located in Ashulia (see the aftermath of Tazreen Fashion in image 1.1). On the TV screen, we watched the entire factory become engulfed with the blaze, and firefighters and local people were struggling to extinguish the fire. We also watched the many workers on the roof of the factory, screaming for help. According to the news channel reporter, some of the workers jumped from the roof to escape from the fiery blaze. Indeed, it was a horrendous experience to watch it, even on the live TV screen.

Six months after the deadly fire at Tazreen Fashion, Rana Plaza, a multi-storey building, collapsed in Savar, another industrial area where a large number of RMG factories are located. On the morning of 24 April 2013, as I prepared to go to the

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[1] Uttara is the main passage to enter one of the industrial areas of Bangladesh, including Ashulia, Gazipur, Savar, and Tongi. Whereas, all the major hospitals and fire stations are located in Dhaka.

Fig. 1.1 Aftermath of deadly fire at Tazreen Fashion

Photo credit: The New York Times

university[2] to take my accounting class, I saw that a large number of firefighters were moving towards Savar with their trucks and other heavy machinery. The traffic police had blocked all the roads to let the firefighters and other emergency vehicles through to engage in rescue works; hence, I had to cancel my classes and return home. Again, I watched people's screams and helplessness live on one of the news channels. The collapse of Rana Plaza (see the aftermath of Rana Plaza in image 1.2) has been considered the deadliest building collapse and structural failure in the history of modern civilisation, as it caused the death of approximately 1,137 workers and left more than 2,500 permanently injured (The Guardian, 2015b). Yet, more than 50 workers' bodies have never been found who went to work on the morning of 24

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[2] I was working as a Senior Lecturer at the Independent University, Bangladesh.

April 2013, because it has been impossible for rescuers to recover all of them from the debris (ibid).

Fig. 1.2 Aftermath of the collapse of Rana Plaza

Photo credit: Andrew Biraj (Reuters)

The collapse of Rana Plaza served as somewhat of a wake-up call to the extreme working conditions and workers' exploitation in the RMG sector of Bangladesh. Consequently, two consortia (i.e. Accord and Alliance) were formed to protect the RMG workers. For instance, the Accord (http://bangladeshaccord.org) was formed with the collaboration of 190 brands, retailers, and trade unions in May 2013 to ensure fire and building safety (e.g. inspecting fire, electrical, and structural conditions) in RMG factories. Since then, only 1,600 factories (out of the 4,500 registered) have been inspected and had major problems identified, which needed to be improved under the correction action plan (CAP). However, only 127 factories completed all the recommendations and just another 699 completed around 90 percent of the

recommendations offered by the Accord until January 2018. Similarly, the Alliance (http://www.bangladeshworkersafety.org) was formed by a group of 26 retailers from North American countries to improve RMG workers' safety by upgrading factories, educating workers, management, and forming certain institutions which could enforce safe working conditions. Nevertheless, until November 2017, the Alliance inspected 785 RMG factories and 80 percent of them had high-priority recommendations[3].

However, it appears that the working conditions of most RMG factories have remained dangerous and workers have continuously been exploited. For instance, workers have been forced to work more than 16 hours per day, sometimes seven days a week, in an extreme working environment, which is a violation of both the Convention of International Labour Organization (ILO) and the Labour Act of Bangladesh (HRW, 2015). In addition, RMG workers of Bangladesh have been receiving the second lowest minimum wage (i.e. $68 per month), despite the country being the second largest RMG exporter in the world (see the figure in 1.3) (ILO, 2015). Regardless of such control and exploitation, the Bangladesh Garments Manufacturers and Exporters Association (BGMEA) frequently violates basic human rights through political power, patronage, and violence (details are discussed in chapters 7 and 8).
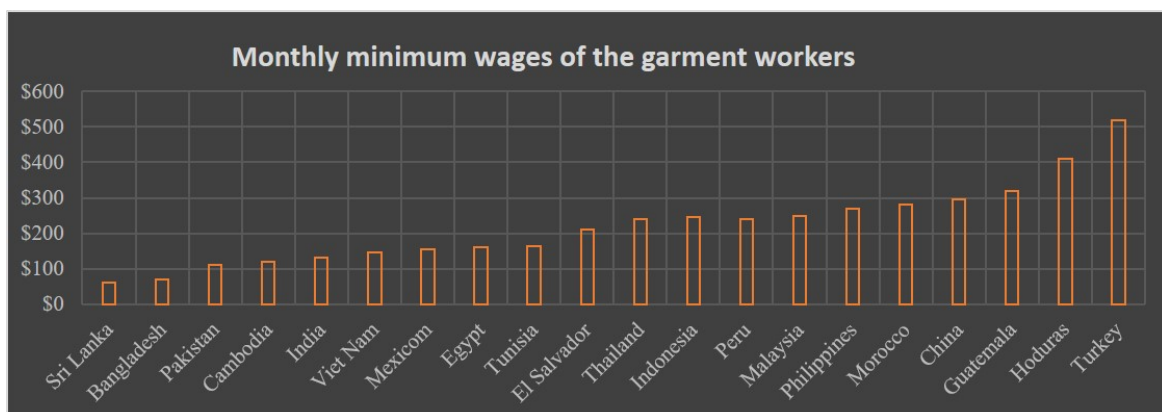
Fig. 1.3 Monthly wages of the top 20 RMG exporting countries in the world

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[3] All the information was collected from the official webpage of Accord and Alliance.

Apparently, the fire at Tazreen Fashion and the collapse of Rana Plaza are examples of 'despotic labour control regimes' (for details, see Alawattage, 2005) for RMG workers of Bangladesh, which are systematic and institutional. Indeed, a large number of studies in management accounting (MA) strongly argue that labour is controlled by non-capitalist modes of production which are reproduced through traditional, feudal, social, cultural, and political control mechanisms in emerging economies (Wickramasinghe and Hopper, 2005). As a result, unlike the accounting practices in advanced capitalist economies (e.g. the exploitative mode of production with superiors who derive a surplus from the labour of subordinates, particularly wage workers (see, Bryer, 2006, 2014*b*)), accounting practices in emerging economies are associated with sociopolitical, historical, and economic circumstances (Hopper et al., 2009). For instance, in postcolonial emerging economies, labour control through accounting is not deterministic and inevitable like in an advanced capitalist society; hence, despotic labour control regimes lie within complex social, political, and cultural dynamics concerning power, patronage, bureaucracy, and corruption (Wickramasinghe et al., 2004). In the following section, despotic labour control regimes are discussed in the context of Bangladesh, one of the important emerging economies in the 21st century.

1.2   Despotic Labour Control Regime in Bangladesh

Emerging economies have experienced somewhat common political-historical trajectories, from colonial despotism, through post-colonial state capitalism to neoliberal market capitalism. Each phase denotes a specific mode of production (with country-specific differences), and each imposes a different mode of control, and therefore different types of informing technologies (Alawattage et al., 2017, p. 182).

During the colonial despotism, modes of production were characterised by the dominance of mercantile colonial capital, organised into company states with dominating military power to impose coercive regimes of governance and control (Alawattage, 2005). The head offices of colonial companies were located far away from production sites; hence, companies managed their operations primarily through different forms of despotism (Alawattage et al., 2017). Therefore, the labour control process in most postcolonial emerging economies was managed through race, religious beliefs, gender, and political ideologies (Alawattage and Wickramasinghe, 2009; Hopper et al., 2009). As Bangladesh was also ruled by the British Empire for more than 200 years, most of the public sector and private sector organisations have been practising colonial, bureaucratic, market, and hegemonic despotism (Hoque and Hopper, 1994; Siddiqui and Uddin, 2016; Uddin and Hopper, 2001).

For instance, most public sector organisations in Bangladesh were unable to exercise formal management accounting control (MAC) to make rational decisions about budgeting and performance measurement because of political and bureaucratic despotism (Hoque and Hopper, 1994; Uddin and Hopper, 2001). It is documented that government ministers and bureaucrats constantly interfered with decision-making processes of public sector organisations that forced many of them to either become privatised or to shut down. According to Hoque and Hopper (1994), the managers of a public sector organisation (i.e. a nationalised jute mill) used different social, economic, political, and institutional control mechanisms to run its day-to-day operation. As a result, formal accounting systems (i.e. budgeting and performance measurement) and accountability had been reduced to being ritualistic and institutionalised within public sector organisations aiming to establish external legitimacy (p. 25).

Similarly, Uddin and Hopper (2001) argued that because of political interference and patronage, the trade union of a public sector organisation became more powerful; hence, trade union leaders engaged in decision-making processes, including recruitment, promotions, and collective bargaining. However, state ministers and

party politicians also participated in decision-making processes of public sector organisations to secure their own personal gains rather than organisational benefits. As a result, elements of MAC became ceremonial to accommodate the demands of labour and politicians, which made public sector organisations a burden to the government and caused rapid privatisation in Bangladesh. Although the privatisation process brought significant changes in organisational hierarchy, the majority of share-holders (i.e. mostly family members) regained their control in management. More importantly, the privatisation process in Bangladesh introduced a new despotic regime of labour control which has been practised on the shop floor and owned mostly by family members (Uddin and Hopper, 2001).

In addition, family members also took absolute control of organisations and made all the important decisions, including budget preparation and the monitoring of production processes, without consulting professional accountants and managers (Uddin and Hopper, 2001, p. 659). Hence, formal budgeting practices disappeared but private budgets of owners were coercively passed down to line managers to achieve given budgetary targets. At the same time, accounting systems were not reformed but instead diminished as relevant accounting information was gathered through loyal managers who were close to owners (Uddin and Hopper, 2001). Whereas, managers were not given any financial information about organisational performance; hence, they had little idea whether organisations were making a profit or not (p. 659). Similarly, the collective bargaining of workers had been pushed aside through extreme budgetary pressure and coercive controls. As a result, workers' job confirmation or promotion allied to fears of instant dismissal, even for a minor mistake (Uddin and Hopper, 2003, p. 750). Nevertheless, the activities of trade unions, including demonstrations or strikes, were banned and trade union leaders were restricted to negotiating their collective bargaining. According to Uddin and Hopper (2003):

Privatisation has not increased returns to society: privatised companies' contributions to state revenue declined in real terms and as a proportion of value added. Transparent external reports failed to materialise as required by law and there was evidence of untoward transactions affecting minority shareholders, creditors, and tax collecting institutions. Internal controls may have become more commercial but at the cost of declining employment, wages, quality of working life, and employee rights (p. 739).

Evidently, a full-fledged privatisation process has given birth to a group of small capitalist classes in Bangladesh who are family-owned merchants, and transact with unaccountable politicians operating in a weak state with poor financial regulation and legal enforcement. Indeed, a weak capital market is a breeding ground for crony capitalism and is associated with familial transacting, patronage, and irregular financial practices (Uddin and Hopper, 2003, p. 768). However, this small group of family-owned capitalist classes reveal the traditionalist feature of capitalism (i.e. an ownership structure dominated by family members), regardless of whether the majority of business organisations are listed on the stock exchange or not. This elite capitalist class has also been closely linked with state politics, bureaucrats, the military, and other powerful institutions. In fact, their political affiliation and kinship are often directly contradictory to the state's rational and legal power, which gradually weakens the state's ability to enforce laws and regulations (Uddin and Choudhury, 2008). Therefore, this capitalist class has continuously been thriving in business, as well as in the politics of Bangladesh, without much resistance.

For example, it appears that family members of the elite capitalist class carefully align themselves with the major political parties and then seek nomination for local or national elections in Bangladesh (Siddiqui and Uddin, 2016). The primary objective of being politically associated in this way is to gain power so that they can conduct their business and legitimise their hegemonic control over labour. In

this process, the basic human rights of workers, including minimum working hours, minimum wages, rights to organise, and other collective bargaining, have continuously been oppressed in private sector organisations in Bangladesh. Whereas, the government of Bangladesh has openly been supporting these capitalist families' despotic regimes of labour control with explicit patronage of ruling parties, state agencies, bureaucrats, and other institutions. It seems like capitalist families have licence to bully[4] the labour through different MACs and other management control mechanisms (MCMs) on a regular basis, and this is critically analysed in the following section.

1.3   MAC and Workplace Bullying (WB)

The critical MA literature has substantially documented how and why the different elements of MAC have been legitimised to dominate and control labour in a modern organisation (details are discussed in chapter 2). However, little is known yet as to how accounting technologies and other MCMs are shaped and reshaped to bully subordinate workers in a workplace. For instance, Argyris (1952) argued that supervisors elicited their values, attitudes, and feelings towards subordinate workers, mainly through budgets. For him, the budget becomes a pressure device whereby supervisors try to control costs and increase production efficiency in a particular organisation. He further argued that constant budgetary pressure can produce tension, frustration, resentment, suspicion, fear, and mistrust among employees (p. 103). Like Argyris, Hofstede (1968) also argued that constant budgetary pressure of 'cost-conscious bosses' has adverse effects, including anxiety, stress, and fear of

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[4] Bullying behaviour in a workplace is defined as a '"pattern of persistent, offensive, intimidating, malicious, insulting, or exclusionary discursive and non-discursive behaviours to harm, control, or drive them (e.g. subordinate workers) from the workplace" (Lutgen-Sandvik, 2005, p. 15). It is also defined as "unwanted, offensive, humiliating, undermining behaviours towards an individual or group of employees" (Rayner et al., 2002, p. xi). According to Keashly and Nowell (2003), bullying is "repeated hostile behaviour over an extended period of time, where the perpetrator intends to harm the powerless victim" (p. 340). Whereas Salin (2003) described bullying as a "repeated and persistent negative act toward an individual or group that involves perceived power imbalance" (p. 1214).

failure, on subordinate workers that could result in dysfunctional behaviours like absenteeism and interpersonal conflicts in a workplace.

However, Hopwood (1972) offered a more detailed analysis of 'accounting and human behaviour', as he argued that if a supervisor's behaviour is dominated by a budget-constrained style (i.e. minimising cost) rather than a profit-conscious style (i.e. maximising profit) or a non-accounting style (e.g. subjective factors), then this can create a climate of mistrust, job-related tension, poor relationships with colleagues and subordinate workers, and dysfunctional decision-making in that organisation. He further argued that a non-accounting supervisory style (i.e. performance measurement) is subjective; hence, supervisors may demonstrate their personal prejudice or favouritism while evaluating the performance of subordinate workers, which may produce wage inequality and gender segregation.

Unfortunately, since the work of Hopwood, only one study has been found in MA literature titles: 'Budgetary Bullying', published in the 'Critical Perspectives on Accounting' in 2011. In this paper, Armstrong (2011) tried to connect accounting technologies with WB, as he asserted, "budgetary controls can provide the occasion, a medium and a rationale for managerial bullying (MB)"[5] (p. 641). According to him, budgetary targets offer managers a highly effective means of achieving, as well as maintaining, psychological dominance over the workforce (p. 632). However, he suspected that unlike MB, budgetary bullying may be a collective dimension of WB where an entire workforce can become its target if they work for a large organisation that produces mass consumer goods (p. 632).

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[5] Although WB researchers tried to define an act of bullying differently because of their ontological and epistemological positions (for details, see chapter 2), most of them, however, argued that a 'power imbalance' between perpetrator and victim is the fundamental basis of bullying in the workplace (Beale and Hoel, 2011; Einarsen et al., 2011; Hutchinson et al., 2006; Lee, 2002). As managers of modern organisations have more discretionary power to recruit, allocate work, evaluate performance, and reward or punish workers, it can be argued that they are the main perpetrators of WB (Berlingieri, 2015; Beale and Hoel, 2010; Janssen, 2001). In fact, a large number of researchers have argued that WB is prevalent in lower levels of organisations because workers residing in the bottom layer of organisational hierarchy possess less organisational power than managers (Beale and Hoel, 2010; Einarsen et al., 2007; Salin, 2003).

Like Armstrong, a few other MA researchers have also argued that in a highly competitive global market, organisations which produce mass consumer goods heavily emphasise cost control to enhance productivity (for details see, Webb et al., 2013). Therefore, reducing labour costs has become an inevitable and acceptable MAC mechanism in modern organisations to maximise profit (Chakhovich and McGoun, 2016; Mundy, 2010) without showing any concern for 'how it costs to human life' (Armstrong, 2011, p. 641). For instance, it appears that modern organisations are now so driven to control labour costs that the top management of a large conglomerate often look for the availability of cheap labour across the world to outsource raw materials and/or finished goods (The Wall Street Journal, 2007). In doing so, they purposely choose a weaker state where labour is unprotected, human rights are violated, and elite capitalist families have a strong influence over the government decision-making process (ibid).

However, WB research has strongly argued that MCMs, including 'accounting practice' and 'performance measurement', are the dominating forms of bullying (Hutchinson et al., 2006, p. 120) that are widespread like an epidemic in global organisations (Einarsen et al., 2011; Harvey et al., 2007). According to McIntyre (2005), managers of modern organisations consider these MCMs (i.e. accounting practice and performance measurement) as rational acts to maximise profit; hence, they constantly use certain MCMs to bully subordinate workers (p. 63). Other MCMs, including autocrat managerial styles (e.g. strict discipline, unfair criticism, and close monitoring of subordinate workers' performance), have also been considered as regular forms of WB in modern organisations (Akella, 2016; Beale and Hoel, 2011). Moreover, poor conflict management (Leymann, 1996), hostile working environments (Salin, 2009), competitive organisational situations (Hauge et al., 2007; Hoel et al., 2010), destructive leadership styles (Harvey et al., 2007), and bad communication and organisational cultures (Vartia, 1996)) are also ideal grounds for WB in modern workplaces.

WB research has also argued that MB thrives in a particular organisation if top management allows managers to continue their persistent hostile, unwanted, and aggressive behaviours towards subordinate workers (Einarsen et al., 2011). For example, Hutchinson et al. (2010) argued that top management often legitimise MB but disguise it through organisational policies and procedures to achieve organisational goals. In fact, they also promote 'bully managers' into higher positions and reward them with better salaries and other benefits (Hutchinson and Jackson, 2014, p. 16). Similarly, Liefooghe and MacKenzie-Davey (2001) argued that organisational policies often purposely blur the boundary between a legitimate and illegitimate authority of managers which encourage them to engage in WB to increase organisational performance. Having said that, social polarisation, economic inequalities, and the existence of social stratification, including class, status, gender, race, religion, and ethnicity, are somehow also responsible for the rise of WB in global organisations (Berlingieri, 2015; Einarsen et al., 2011; Lamertz and Aquino, 2004; Roscigno, 2007; Soylu and Sheehy-Skeffington, 2015). As a result, WB may become a regular phenomenon in global organisations that control labours through different MACs, MCMs, and other economic, social, and political control mechanisms (Beale and Hoel, 2011; Einarsen et al., 2011; Hutchinson et al., 2006; Roscigno et al., 2009) that need further investigation.

1.4   Research Issues and Objectives

The primary aim of this thesis is to understand the economic, social, cultural, and political dynamics of MB and its connection with MAC in the context of the selected RMG factories in Bangladesh. In particular, it considers how and why 'social stratification' (i.e. economic class, social status, and party politics) of a principal, agent, and shop floor worker plays an important role in rationalising and legitimising MB in RMG factories. The study also considers how and why government policies neglect basic human rights (i.e. minimum working hours, minimum wage,

workplace safety, sexual harassment, violence, and many others) and other forms of collective bargaining of workers which may institutionalise WB across the RMG sector of Bangladesh. Taking the preceding discussions and research issues into consideration, the objectives of this thesis are threefold:

1. To explore the dynamics between accounting technologies and bullying behaviours on the shop floor of RMG factories;

2. To understand how and why elements of social stratification may apply to rationalise managers'/supervisors' bullying behaviours;

3. To unearth how and why economic conditions, social structure, cultural values, political patronage, and government policies may institutionalise WB across the RMG sector of Bangladesh.

The objectives of this study lie on bridging the theoretical and empirical research gap in existing literature on MA, which is delineated in the following section.

1.5   Research Gap and Questions

The brief discussions above (see sections 1.2 and 1.3) provide an adequate analysis of the exploitative uses of MAC, particularly budget allocation, budgetary targets, budgetary pressure, budgetary control, performance measurement (e.g. accounting and non-accounting), and other MCMs that produce mistrust, fear, stress, anger, anxiety, wage inequality, and gender discrimination on the shop floors of modern organisations (Akella, 2016; Argyris, 1952, 1953; Armstrong, 2011; Beale and Hoel, 2011; Harvey et al., 2009; Hofstede, 1968; Hopwood, 1972, 1974). However, very little is known about the association between MAC and MB in existing MA literature. Indeed, Armstrong (2011) intended to revive the debate on the behavioural aspect of accounting, in particular, how a supervisor used budgetary targets to bully all of

the shop floor workers in the context of a manufacturing organisation located in the U.K., an advanced capitalist society.

However, Armstrong analysed the budgetary bullying from a micro perspective as he did not consider the wider economic, historical, social, cultural, and political dynamics of the selected organisation. More importantly, the data Armstrong used in 'budgetary bullying' was originally collected in 1978 through a case study (i.e. a shoe factory located in Manchester) and was later used in another four studies (for details see, Armstrong and Goodman, 1979; Armstrong et al., 1981; Armstrong, 1983, 1989). Meanwhile, the technological advancement, manufacturing processes, managerial styles, uses and development of MAC, trade policies, power of trade unions, collective bargaining of workers, government rules and regulations, customers' demands and attitudes, socio-economic conditions, and political climates have dramatically changed because of rapid globalisation. Hence, it can be argued that 40-year-old data may not exactly represent the ongoing practice of accounting-based bullying, particularly in the 21st century's global organisation.

In fact, WB literature has also emphasised that social structure, cultural norms and values, trade policies, changing political regimes, government policies, and declining trade union powers may facilitate bullying behaviours among employees (Beale and Hoel, 2011; Ironside and Seifert, 2003; Soylu and Sheehy-Skeffington, 2015). For instance, economic inequalities, social polarisation (Soylu and Sheehy-Skeffington, 2015), and maintaining class, status, gender, race, and ethnicity-based inequality may manifest bullying behaviours in an organisation (Acker, 2006; Berdahl, 2007*a*; Berlingieri, 2015; Roscigno et al., 2009). Nevertheless, it is also argued that WB may be extreme in emerging economies (Harvey et al., 2009) as well as a 'high-power distance and uncertainty avoidance'[6] Asian society (Akella, 2016). Evidently,

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[6] Power distance is defined as "the extent to which the less powerful members of institutions and organizations accept that power is distributed unequally" and the basic anthropological/societal issue to which it relates is social inequality and the amount of authority of one person over others. Whereas, uncertainty avoidance is defined as "the extent to which people feel threatened by ambiguous situations and have created beliefs and institutions that try to avoid these". The basic an-

there has been no study conducted yet that specifically captures accounting-based bullying in MA literature from an emerging economy.

Therefore, this study aims to unearth the dynamics between MAC and MB, from both micro and macro perspectives, of the selected RMG factories that not only produce mass consumer goods for the global market but also go through intense pressure because of global competition, located in a high-power distance emerging economy. In so doing, the following research questions will be asked:

1. How will cultural-political systems of social stratification and their historical evolution underlie the reproduction of particular work structures, relations and practices that culminate in managerial bullying?

2. How will management accounting techniques and tools be mobilised to institutionalise managerial bullying as a dominating form of labour control in the Bangladeshi RMG sector?

These two questions will help explore the MAC-based MB, thereafter signifying the importance of this study, which is discussed in the following section.

1.6   Importance of This Study

Theoretically, this study is important as, despite the urges from accounting researchers (e.g. Argyris, Hofstede, Hopwood, and Otley), 'budgetary bullying' is the only relevant research found in MA literature in recent decades that has tried to connect accounting technologies with managers' bullying behaviours. Armstrong (2011) did try to understand how a powerful manager used budgetary targets to bully subordinate workers in the context of an advanced capitalist society. However, a single study is not adequate to understand or capture the wider phenomena of

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thropological/societal issue to which it relates is the way a society deals with conflicts and aggression, and, as the last resort, with life and death (Hofstede and Bond, 1984, p. 419).

accounting-based bullying behaviours in organisations, particularly if an organisation is located in a power distance and uncertainty avoidance emerging economy where WB might be more explicit in nature because of a lack of legal remedies available to workers (Akella, 2016; Harvey et al., 2007). Indeed, a growing number of MA researchers have moderately investigated despotic labour control regimes in the context of emerging economies, including Bangladesh. Nevertheless, the existing literature on despotic labour control regimes primarily focused on the exploitation of labour, including long working hours, minimum wages, performance measurement, and restriction on collective bargaining through different MACs, MCMs, as well as other social, cultural, and political control mechanisms.

As a result, how and why MAC, MCM, and other economic, social, political, and religious norms, values, and ideologies encourage or force managers to bully subordinate workers in day-to-day shop floor operations has somehow been ignored in existing literature. More importantly, how and why government policies (e.g. labour laws, minimum wage structures, safe work environments, rights to organise, and many others) may patronise WB across a particular sector of an economy have also been ignored in MA literature. This study is, therefore, important as it aims to bridge the theoretical research gap.

Empirically, this study is equally as important as the endemic nature of WB in global organisations has remained an important issue to academic researchers, social scientists, psychologists, policymakers, legislators, professionals, NGOs, and others social welfare organisations because of its immeasurable impacts on individuals' health (e.g. physical and mental), as well as organisational effectiveness and reputation. Indeed, the RMG sector has significantly been helping to improve the socio-economic condition of Bangladesh. For example, at present, Bangladesh is the second largest RMG exporting country in the world (The Daily Star, 2016) where more than four million people have been working in the 4,500 registered RMG factories (Fitch et al., 2017). In fact, the RMG sector alone contributes 77 percent of total exports, which is 17 percent of Bangladesh's total GDP (BGMEA, 2017).

However, despite these significant contributions to the socio-economic development of Bangladesh, the workforce of the RMG sector has continuously been abused, harassed, exploited, dominated, controlled, and tortured by owners, managers, state police, and political goons (HRW, 2016).

For example, the fire at Tazreen Fashion and the collapse of Rana Plaza have been directly linked to political power and patronage (Siddiqui and Uddin, 2016; Sinkovics et al., 2016). Apparently, the political process of Bangladesh is organised based on 'clientelism' (i.e. a social order which depends on the exchange of goods and services for political support), where owners (who are also political leaders and members of parliament (MPs) of the ruling party) have created a culture that encourages, sometimes even forces, the party followers, bureaucrats, and government agencies to exploit and intimidate workers (Moniruzzaman, 2009; Siddiqi, 2011). Often, politically involved owners also encourage party followers to become violent (e.g. physical clashes, extortions, and murders) towards whoever disobeys their orders or acts against their economic interests (Ahmed, 2010; Osman, 2010).

Nevertheless, Bangladesh is a patriarchal society where men dominate and control women in every aspect of their economic, social, cultural, and political life (Fattah and Camellia, 2017; Panday and Feldman, 2015). Eventually, this leads to sexual harassment, physical coercion, and violence towards women at home, and works both in rural and urban areas (Hussain, 2010). It has been revealed that sexual harassment, rape, gang rape, and other forms of violence against women has recently increased in workplaces of Bangladesh (Panday and Feldman, 2015) including the RMG factories (see Siddiqi, 2003) where 80 percent workforce are women (Khatun et al., 2008). Altogether, both as ideologies and normative forces, the political patronage and social structure of Bangladesh play a major role in constructing cultural norms, beliefs, and attitudes in family, work, and social life on a daily basis (Fattah and Camellia, 2017) and this often clashes with material desires. Therefore, again, through critical analysis, this study provides an adequate picture

of the institutionalisation of WB from the historical, social, cultural, and political contexts of Bangladesh (details are discussed in chapters 5, 7, 8, and 9).

1.7   Structure of the Thesis

This thesis is organised into nine chapters (including chapter 1). The existing literature of MAC, WB, and the need for this study are outlined in chapter 2. Chapter 3 deals with Max Weber's social stratification (i.e. the theoretical framework of this study) and explains how and why 'social stratification' is relevant in this study. Detailed accounts of data collection and how the collated data has been analysed are explained in chapter 4. Based on the existing literature, theoretical framework, and secondary data, chapter 5 delineates how the ethnicity, religion, culture, language, socio-economic inequality, and political ideologies have played important roles in manifesting oppression and violence in Bangladesh throughout history. In chapter 6, the history of the RMG industry, the economic condition of the RMG sector before and after the independence of Bangladesh, and cur-rent sociopolitical and economic challenges faced by RMG workers are discussed. Chapter 7 tries to establish the association between MAC and MB based on field data, whereas chapter 8 mainly connects the empirical with the theoretical framework of this study. Finally, chapter 9 concludes the thesis by highlighting its theoretical and practical contributions, emphasising the policy implications, acknowledging the limitations, and suggesting potential areas for future research.

Chapter 2

Literature Review

2.1 Introduction

This chapter primarily deals with existing literature on behavioural aspects of accounting, critical perspectives on labour control, and dynamics of WB and its institutionalisation process in modern organisations, from different philosophical underpinnings. In so doing, first, the chapter delineates *how* and *why* an employee's behaviours shape and reshape with the use of accounting technologies, including budgetary targets and performance measurements, in modern organisations. In particular, *how* and *why* managers/supervisors demonstrate dysfunctional behaviours (i.e. bullying) while achieving budgetary targets and evaluating performances of subordinate workers will be described.

However, as most behavioural studies have had narrow views (i.e. an interpretive perspective[1]) that have failed to capture the wider perspective of accounting practices that heavily influence an employee's behaviours, therefore, second, this chapter sheds light on accounting practices (i.e. mainly labour control) from critical perspectives (for details, see section 2.3), and analyses how and why MAC and MCMs influence or are being influenced by economic, social, cultural, historical, and political ideologies of employees.

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[1] An interpretive approach is derived from German philosophical interests that emphasise the roles of language, interpretation, and understanding phenomena in social science (Chua, 1986). The basic objective of interpretive research is to enrich the explanation of human actions and the meaning of those actions, which will enhance the probability of mutual understanding and inspiration. In particular, an interpretive approach in MA research is more interested in understanding meanings that have been developed by subjects, as it is closely associated with the idea of reality, which is, at least partially, socially constructed (Berger and Luckmann, 1966; Hacking, 1999).

Having said this, existing literature on labour control somehow overlooked dynamics between dysfunctional behaviours of managers/supervisors and accounting technologies, and these form the theoretical research gap of this study. Hence, third, this chapter connects accounting practices and other control mechanisms with managers' bullying behaviours by reviewing existing literature on WB from different ontological and epistemological positions. Finally, the chapter reiterates the needs of this study and outlines the probable contributions of this thesis.

This chapter is organised as follows: first, classic literature on accounting and human behaviour, which has been investigated by Argyris, Hofstede, and Hopwood, is discussed in chronological order. Then, existing literature on the critical perspective on labour control, particularly from emerging economies, is discussed to highlight the empirical research gap of this study. Afterwards, the broader concept of WB, how and why it has been practised in modern organisations, and how and why it thrives across global organisations are discussed from mainstream, interpretive, and critical perspectives. Subsequently, how and why WB has been institutionalised in particular societies is also discussed from existing WB literature to signify the needs of this thesis and its intended contributions. Finally, the chapter concludes by reiterating the theoretical framework of this study.

2.2   Association of Accounting with Human Behaviour

The association of human behaviours with accounting technologies has been an important area for academic researchers (e.g. sociologists, behavioural scientists, and many others), particularly from the 1930s to the early 1980s. For instance, Hawkins (1935) and Theiss (1935) first argued that too much restriction on budgetary expenditure can destroy harmony between foremen and subordinate workers in organisations. Makin (1940) also documented dysfunctional behaviour (e.g. blaming subordinate workers) among executives of large organisations whenever budgetary targets were not achieved (for details, see Parker, 1984). However, among earlier

researchers, Chris Argyris, Geert Hofstede, and Anthony Hopwood were prominent, and unearthed the practice of budget and its association with dysfunctional behaviours between supervisors and subordinates in organisations. In the following section, the path-breaking research of Argyris, Hofstede, and Hopwood is discussed accordingly.

2.2.1 Chris Argyris: Human Problem with Budget

According to Argyris (1952), the budget becomes a medium of personality and leadership expression where line supervisors perceive it as being composed of 'cold, nonhuman symbols' and thereafter coercively use it to express their feelings and emotions (p. 106). As the budget also plays a role of an evaluation instrument (e.g. setting goals against which to measure) that is formal and always written, hence, some line supervisors tend to use budgetary targets as 'whipping posts' to express their feelings (mostly negative) towards subordinate workers. For instance, line supervisors often red circle poor budget results or use the budget as evidence and threaten employees with punishments in order to increase production efficiency (p. 98). As a result, employees become uneasy in communicating with line supervisors, which eventually creates tension in organisations. Argyris (1952) wrote:

> Budgets are thought of as pressure devices which produce the same kind of unfavourable reactions as do other kinds of pressure regardless of origin (p. 98).

In addition, constant budgetary pressure also increases resentment, fear, and mistrust among employees. In fact, to release the pressure, line supervisors pass it down to subordinate workers, which creates not only conflict and trouble among employees but also decreases production of organisations (Argyris, 1952, p. 101). Moreover, failing to cope with constant budgetary pressure, some line supervisors become apathetic and do not care much for their work. Whereas, other line supervisors

blame everyone except themselves and trust no one whenever any problems arise in organisations. Like supervisors, top management also use the budget as a pressure device because they believe that employees are inherently lazy, so therefore do not have enough motivation to accomplish tasks. Consequently, employees also become suspicious of new rules, regulations, and strategies that top management introduce in organisations. According to Argyris (1952), these conflicts, tensions, stresses, mistrusts, or other forms of negative behaviours are the results in organisations because of constant budgetary pressure.

Argyris's work was not flawless in the context of capitalist ethos; however, it pioneered behavioural aspects of accounting and its impact on employees by ignoring the domination of mainstream research (Briers and Hirst, 1990). While other researchers were heavily emphasising positive outcomes of accounting technologies (e.g. increasing production, efficiency, profit, and reputation), Argyris dared to investigate how accounting practices, particularly budgetary pressure, forced line supervisors and top management to behave negatively in human organisations. In so doing, he provided a comprehensive study that offered a broad theoretical and empirical foundation to investigate behavioural aspects of accounting, which have remained mostly unexplored to this point.

2.2.2   Geert Hofstede: The Game of Budget Control

After Argyris, Hofstede investigated budgetary pressure and its effects on superior–subordinate communication by testing a few hypotheses (e.g. inputs and outputs), as well as observing realities of budgeting practices in different units of selected organisations. According to Hofstede (1968), overemphasis on budget raises work pressure of subordinate workers; however, it has positive effects on organisational performance. Although, he acknowledged that too much budgetary pressure decreases job satisfaction and increases anxiety, stress, and fear of failure among employees. Furthermore, extreme budgetary pressure results in dys-

functional behaviours among employees, including absenteeism and interpersonal conflicts. Hofstede (1968) wrote:

> In some cases, superior managers or controllers used their authority to make subordinates to comply with the budget because of fear of what will happen if they do not achieve the budgetary target (p. 57).

Having said this, to avoid dysfunctional behaviours among employees in organisations, Hofstede (1968) suggested that upward communication, departmental meetings, and game spirit should be introduced as these have positive effects both on employees' job satisfaction and motivation to achieve budgetary targets. In particular, he emphasised game spirit that depends upon leadership skills of line supervisors and how efficiently they exercise their 'umbrella function' (p. 249). According to Hofstede (1968), "an effective leadership style depends on the superior-subordinate communication" (p. 248-249) regardless of power dynamics between line supervisors and subordinate workers. For Hofstede, the element of power between supervisors and subordinate workers breeds misconception in organisations, but it does not give rise to conflict and struggle in them. Instead, Hofstede (1968) argued:

> In spite of misconceptions created by power differences, it is the communication which determines the effectiveness of the relationship between superior and subordinate (p. 249).

In fact, he blamed academic researchers for putting too much emphasis on power dynamics between supervisors and subordinate workers, rather than highlighting effective communication among employees. Hofstede (1968) wrote:

> It is my impression, however, that the meaning of power element in superior-subordinate relationships in business is often overestimated. In ordinary day-to-day operation, the interpersonal relation and communication between superior and subordinate is of much greater importance

for the functioning of the organisation than the power relationship (p. 58).

He further wrote:

> Power is a fascinating thing; so fascinating, that in business often too much stress is given to the power element and far too little to the communication element in the superior-subordinate relationship (p. 248).

Here, Hofstede clearly undermined an organisational hierarchy that allocates discretionary power to managers and supervisors that both MA and WB researchers (discuss in section 2.4) strongly believe is the root of domination, conflict, and bullying in organisations (Armstrong, 2011; Beale and Hoel, 2011; Cooper and Hopper, 2007; Covaleski and Dirsmith, 1986; Covaleski et al., 1996; Czarniawska, 2008a; Einarsen et al., 2011; Giddens, 1984; Maran et al., 2016; Tinker, 1980). For instance, Tinker (1980) rejected Hofstede's views on resolving conflicts through effective communication. For Tinker, effective communication is more than increasing production efficiency or resolving conflicts; rather, it is the 'distribution of power' in institutional structure and society (p. 147). Similarly, Giddens (1984) argued that power is a fundamental element of modern organisations and by issuing it, individual organisations and their managers design the production process, increase profit, and legitimise technical standards (i.e. budgeting), norms, and morals to dominate wage workers (see also, Ahrens and Chapman, 2002).

In fact, it appears that a large number of studies in MA investigated the power struggle between line supervisors and subordinate workers in modern organisations, both in advanced capitalist as well as traditional societies. For instance, Covaleski and Dirsmith (1986) captured the power struggle among nurses, administrators, and other health professionals during the budgeting process. Later, Covaleski et al. (1996) argued that the practice of budget preparation and its implementation is not a technically rational function that serves the internal operation of organisations;

rather, it is a socially constructed phenomenon with full implications of 'power and politics'. Recently, Maran et al. (2016) argued that over the years, power has been used in order to set administrative rules that secure managerial discourses in modern organisations. Similarly, Burns (2000) and Siti-Nabiha and Scapens (2005) argued that through their 'power and status quo', specific groups or individuals (i.e. supervisors and managers) first propose new rules on the shop floor and then institutionalise these rules into routine in order to mobilise their power within organisations. Therefore, in can be argued that 'power imbalance' between managers/supervisors and subordinate workers has remained the root of conflict and struggle in modern organisations.

2.2.3   Anthony Hopwood: Accounting and Human Behaviour

> But, however sophisticated accounting procedures have become the information which they provide is never end in itself. The technical sophistication must never prevent us from recognising that the purposes which accounting serves are organisational rather than technical in nature, and that the effectiveness of any accounting procedure depends ultimately upon how it influences the behaviour of people in the enterprise (Hopwood, 1974, p. 1).

Inspired by Argyris's work, Anthony Hopwood conducted a major study in order to find out whether dysfunctional behaviour is a necessary consequence of using accounting data in performance evaluation, or at least of imperfections in accounting systems. In particular, Hopwood was interested to explore whether it is dependent upon the precise manner in which accounting data are used or not. According to Hopwood (1972), there are three major supervisory styles, 'budget constrained' (BC), 'profit conscious' (PC), and 'non-accounting' (NA), that govern supervisors' behaviours in organisations (p. 160). For instance, BC is characterised as an uncompromising supervisory style to meet short-term budgetary targets because it

is also an important element of acceptable performance (Briers and Hirst, 1990).
However, failing to achieve budgetary targets is considered poor performance that
leads to negative behaviours, including punishment. According to Hopwood (1972),
if employees perceive that they are being evaluated based on BC supervisory style,
then they are more likely to experience job-related tension, have poor relations with
supervisors, have poor relations with peers, engage in manipulating accounting
data, and show dysfunctional behaviours towards other employees (p. 163).

Whereas, NA supervisory style is considered to evaluate performances of cost
centre heads that are subjective in nature. For Hopwood, accounting data clearly
indicates whether employees have been successful in meeting budgets or not (p.
173–174). However, it does not necessarily indicate whether employees are behaving
accordingly to minimise costs in the long run, let alone influence other determinants
of effectiveness (p. 160). More importantly, it was difficult to specify clearly what
determines good or bad performance as NA data is surrounded by a great deal of
uncertainty. Hopwood (1972), therefore suspected that NA supervisory styles may
influence attitudes, subsequent behaviours, and self-evaluation of supervisors while
evaluating performances of subordinate workers (p. 177).

Having said this, like Argyris and Hofstede, Hopwood (1974) also argued that the
budget can be used as a pressure device that may have negative psychological effects
on employees and disrupt long-term efficiency of organisations. For Hopwood,
conflict, uncertainty, and power imbalance among employees cannot be avoided
in organisational settings because the budget can and does influence behaviours
and actions of managers, but not always in an anticipated or desirable direction.
Hopwood (1974) wrote:

> The accounting function in an enterprise both influences and is influenced
> by the attitudes and needs of individual managers and employees, the
> often-subtle process of group influence and control, and the means for

> structuring and controlling complex and purposive human organisations
> (p. 4).

To illustrate this, most managers are concerned with setting standards and striving to gain some measure of personal control over factors that are important in their organisational lives. In fact, they also try to achieve a greater degree of control over organisational resources as well as their own rewards and earnings. However, employees also want to demonstrate greater power in performance and earning in the same organisations. All these experiences, expectations, and controls therefore give different personal meanings to an accounting system which is not neutral, but rather a social artifact that is shaped by prevailing pressures in wider social and economic environments (Hopwood, 1974, p. 6-7).

For Hopwood, social controls emerge from shared values and mutual commitments that must be expressed through actions of individual managers and employees, both on shop floors or in executive offices. In particular, social controls are exercised by senior managers in order to regulate performances of subordinate groups whenever subordinate workers deviate from group norms. According to Hopwood (1974):

> The accounting we know today reflects the capitalist ethos, but as social
> and political pressures changes, so we can also expect the forms and
> philosophies of accounting to change (p. 4-5).

Therefore, Hopwood urged MA researchers to intelligently understand, appraise, and improve human behaviours that are associated with accounting practices in organisations, rather than offering instant illumination and speedy solutions. For him, whenever accounting is used as a means of influencing or controlling behaviours, stimulating better performance, or in decision-making processes, many problems will arise. Because, at the end of the day, the effectiveness of strategic planning, budgetary control, and performance measurement depends upon how accounting, in

turn, is influenced by social and self-control of individual managers and employees (Hopwood, 1974, p. 4). More importantly, accounting is all about decision-making (p. 14) and decision makers are human (p. 9). Hence, it is difficult to divorce human behaviours from personal, social, and organisational factors while making decisions by using accounting technologies.

2.2.4   Limitation of Existing Works on Behavioural Accounting

The classic works of Argyris, Hofstede, and Hopwood were conducted primarily through interpretive approaches that put emphasis on enriching explanations of human actions and meanings of those actions, which are related in the context of everyday life (Chua, 1986; Hopper and Powell, 1985; Wickramasinghe and Alawattage, 2007). Indeed, their studies opened a window of thinking and conducting MA research that encouraged academic researchers to interpret what principals or agents thought, said, and practised within organisations by reflecting upon existing accounting technologies and other MCMs. However, a large number of MA researchers have criticised the interpretive perspective for not considering wider social, political, and economic phenomena of organisations and their relationships with accounting practices (for details, see Wickramasinghe and Alawattage, 2007).

For instance, interpretive researchers mostly considered agents' perspectives in organisational contexts; therefore, they mostly ignored ideas of historical, social, cultural, political, and economic phenomena of agents and organisations that may have shaped agents' ways of thinking and doing (Wickramasinghe and Alawattage, 2007). In addition, they measured or observed accounting practices from distances rather than acting as native insiders to capture thick and rich contexts (Ahrens and Dent, 1998; Lukka and Modell, 2010; Lukka, 2014). According to Habermas (1979), interpretive researchers evaluated and analysed events less critically, which may have restricted readers in terms of knowing the true facts. Similarly, Chua (1986) argued that interpretive researchers have micro perspectives about social

order and conflict which make them ignore wider views of conflicts of interest among classes in particular societies. She further argued that often it becomes difficult to distinguish between actions of interpretive researchers and actors, and how researchers can decide to be 'value free'. Therefore, the interpretive perspective needed to be supplemented by the 'critical perspective' to capture external social, political, and institutional factors influencing various MACs, MCMs, and associated behaviours to dominate and control labour (Burchell et al., 1985; Cooper and Sherer, 1984; Tinker, 1980; Hopper et al., 1986; Hoque and Hopper, 1994) which is discussed in the following section.

2.3   Critical Perspectives on MA Research on Labour Control

The critical perspective approach was introduced in MA research based on Karl Marx's theoretical framework of capitalism, Michel Foucault's work of disciplinary power and governmentality, and Anthony Gidden's concept of structuration theory (for details, see Covaleski et al., 1996). In particular, Marx's notion of capitalism has highly contributed to MA research, aiming to understand how accounting is inherently associated with controlling labour and capital that gives opportunities to capitalist owners to exploit wage workers continuously through means of production (Bryer, 2000*b,a*; Colignon and Covaleski, 1991; Emmanuel et al., 1990). For example, a large number of critical researchers in MA argued that accounting-based control is not a consequence of economics or technological imperatives; rather, it roots itself in struggles as organisations attempt to control wage labour in various epochs of capitalistic development (for details, see Hopper and Armstrong, 1991). They further argued that accounting is nothing but a means of social control that aims to 'institutionalise the subordination of labour' (Hopper et al., 1987, p. 446). More importantly, accounting has become a process of subordinating the collective mass of people who sell their labour power to capitalist owners who also have social power to buy labour power (Bryer, 2014*a*, p. 514).

As a result, in capitalistic societies, accounting practices are mostly designed to bring benefit to capitalist owners and professional managers but disadvantage to wage labourers (Cooper and Sherer, 1984). This implies that inherently, accounting practices in capitalist organisations are not neutral; rather, power struggles and conflicts between principals and agents, principals and workers, and agents and workers exist both within and outside organisations (Tinker, 1991). Besides, capitalists buy labour power from employees including managers whose interests may not coincide with capitalist groups; hence, conflicts inevitably arise in processes of accounting practice (Emmanuel et al., 1990). For example, Covaleski et al. (1993, 1996) argued that budgeting processes produce power struggles and political conflicts among members in organisations; however, in the end, it has served the powerful members of those organisations. Later, Covaleski et al. (2013) argued that a budget is a powerful organisational tool because of its flexible and manipulative nature, which serves organisations with the means for redeploying resources in ostensibly rational, albeit incremental manners (p. 338). Covaleski et al. (2013) wrote:

> ...budgeting regimes may simultaneously serve as: technological solutions to the instrumental problems of fostering efficiency within the organization's infrastructure; political exchanges among contending organizational and institutional factions within the organization's socio-structure of exchange relations where these forms play a symbolic, hard-edged, advocacy/adversarial role; and social interpretations within the organization and with its external, institutional constituents within a superstructure of shared norms and values, where these forms once more play a symbolic, though subtly different, softer-edged role than that played in fostering political exchanges (p. 356).

It appears that a budget, as a rational device, not only guides principals and agents to control subordinate workers and their activities but also implicates their daily lives by providing opportunities and negotiations (Boland and Pondy, 1983).

For example, Latour (2013) said, "in budgeting practice, especially in budget participation, more actors are involved in planning and controlling that may enhance the scope for integrating a wider range of ontologies by enabling actors to develop their socially reflexive capabilities and sources of innovation" (p. 292) (cited from Bryer, 2014*b*, p. 512). Therefore, budgeting practice has become a complex of human ontologies that are primarily involved in shaping and reflecting symbolic structures, which underpin human ambiguities in organisational and social lives (Bryer, 2014*b*; Cooper and Hopper, 2007; Covaleski et al., 2013).

Along with budget, other accounting technologies, including standard costing methods, total quality management (TQM), performance measurement, and activity-based costing (ABC) have also been introduced in modern organisations to control labour. For example, according to Hopper and Armstrong (1991), standard costing systems were pioneered "as an aspect of the fragmentation and deskilling of craft labour, which had hitherto resisted employers' attempts at intensification through piecework payment systems" (p. 433). Similarly, Munro (1995) argued that TQM also exploits the labour force as it depends on the market aiming to fulfil unlimited demands of customers. Whereas, Armstrong (2002) argued that ABC has also become an important tool for performance measurement, whereby managers can continuously pressurise workers as it was developed to treat workers as mass producers through repeated acts of routine service. In a similar vein, Sutheewasinnon et al. (2016) argued that performance management systems are developed and thereafter institutionalised within organisations by influences and pressures of powerful agents and institutions. Nevertheless, return on investment (ROI) was also created to intensify control and domination over labour (Bryer, 2006).

Evidently, accounting technologies and other control variables are inherently associated with capitalism (i.e. exploitative modes of production (MOP)) as well as changes in structure of organisations, societies, and political power in particular societies (Ahrens and Chapman, 2007; Cooper, 2015; Fung et al., 2015; Neu et al., 2013). For instance, by using the labour process theory, Hopper and Armstrong

(1991) traced the development of controls and cost accounting practices in some corporations in the USA since the 19th century. According to them, controls associated with labour and capital (in the context of today's globalisation of capital) are linked with firms' experiments of new and innovative methods and techniques of controls. Bryer (2005) also found that sophisticated MCMs (e.g. standard costing and integration of financial and managerial accounts) were linked with variation in social relations of production within capitalist firms during the British industrial period. Likewise, Toms (2005) also traced changes in MA practices and other control mechanisms in the British cotton industry since the 18th century and found that those changes were linked with structural changes of capital and credit markets.

Altogether, it can be argued that accounting systems are not technical devices to prepare budgets, calculate costs, measure performances, or make day-to-day business decisions anymore. Instead, they are sets of practices that rationally and ideologically produce and reproduce objectives and functionalities in modern organisations because of rapid change in technologies, *environment, social structure, cultural norms and values, political regime*, and the rise of conglomerates, bilateral/multilateral trade policies, customers' demands, and fierce competitions in global markets (Chenhall and Moers, 2015, emphasis added). Therefore, to understand the practice of accounting and its association with labour control, one should recognise not only the role of power and conflict among interested parties but also the social, cultural, political, and economic factors of organisations, as accounting is linked with struggle, control, conflicts, domination, and exploitation of labour (Cooper and Hopper, 2007; Hopper et al., 1986).

2.3.1   Labour Control Research in MA in Emerging Economies

Over the last two decades, critical research in accounting has adequately increased in the context of emerging economies because of globalisation of capital markets, privatisation processes, and more multinational corporations (MNCs) opening branches.

Also, European and American PhD programmes have focused on accounting and management control practices in emerging economies and there has been an upsurge in accounting journals and accounting scholars from these economies (Alawattage et al., 2017; Hopper et al., 2009). Indeed, a reasonable amount of studies have captured exploitative uses of MAC and MCMs to dominate and exploit labour both in public and private organisations in emerging economies, mainly by using Weber's rationality (Hoque and Hopper, 1994; Uddin, 2009; Uddin and Choudhury, 2008), Buraways's labour process theory (Uddin and Hopper, 2001), Bourdieu's ethnographic method (Alawattage, 2011; Jayasinghe and Wickramasinghe, 2011), Gramsci's hegemony (Alawattage and Wickramasinghe, 2008), and Foucault's biopolitics and neoliberalism (Alawattage et al., 2018).

For instance, like the despotic labour control regime in Bangladesh (see section 1.2 in chapter 1), Wickramasinghe et al. (2004) also investigated how the partial privatisation process brought new MCMs and rewards systems that achieved the commercial success of a nationalised telecommunication company in Sri Lanka. Drawing on Marxian and neo-Marxian MOPs, Weberian and neo-Weberian concepts of power, bureaucracy, and authority, and the political sociology of Sri Lanka, they argued that MAC and other forms of MCMs have deviated from those in western capitalist countries because of different economic, sociopolitical, and historical circumstances (see also Hopper and Armstrong, 1991). For them, a new MAC system and labour control regime replaced the bureaucratic MCMs with favourable economic outcomes. However, economic sustainability did not last long because of political intervention, changes in the regulatory system, and chaotic trade union activities. For example, Sri Lankan state politicians mostly controlled operational affairs through their party involvement and personal patronage, whereas bureaucrats and corrupt trade unions exploited employment opportunities by exercising traditional kinship and political patronage. As a result, partially privatised organisations became inefficient, neglectful of customers, and beset by corruption (p. 113).

Later, Wickramasinghe and Hopper (2005) investigated how and why cultural and political factors were relevant to MAC by analysing five episodes of budgeting systems in a modern organisation, also located in Sri Lanka. According to them, conventional MAC repeatedly reproduced capitalist MOPs in the selected organisation with a traditional culture and non-capitalist MOPs. However, when MAC was exerted over labour habituated in a traditional culture and non-capitalist MOPs, they became vehicles for legitimisation, containing conflicts, and defending the status quo. As a result, MAC was caught up in a complex and indeterminate process of transformation involving the state, political ideologies, trade unions, ethnicity, culture, organisational dynamics, financiers, and markets (p. 500). To emphasise this, Wickramasinghe and Hopper (2005) wrote:

> Traditional culture and non-capitalist MOPs reproduce forms of political order, such as feudalism, where narrow, technicist, Western, modern definitions of accounting do not exist. Conventional MACs are a product of, and reproduce, a capitalist culture and MOP emphasising, for instance, individual accountability, economic exchange, a managerial hierarchy of control, and bureaucratic ideals. MACs under state capitalism may differ from those in market capitalism but these are points of detail when compared to controls in a traditional society. Under both state and market capitalism, the MAC underpins a legal-rational and capitalist model of how to control labour on behalf of an organisation's promoters (p. 475).

Apparently, most MA researchers from emerging economies investigated exploitative use of MAC to dominate and control labour in the context of public organisations (or privatisation processes). Whereas, very few researchers tried to explore how and why labour forces have historically been dominated and controlled in private sectors of emerging economies located in Asia. For instance, through an ethnographic study, Alawattage and Wickramasinghe (2008) explicitly captured roles of accounting in a political hegemony of governance and control of labour in tea

plantations in Sri Lanka. For them, unlike traditional accounting systems that have been practised in western societies, roles of accounting in emerging economies have reproduced, instead of constituted the constitutive, roles of the political hegemony by representing it as a calculated 'truth' or a 'nature' (p. 293).

For example, they argued that in Sri Lankan tea plantations, labour is controlled through a complex historical and sociopolitical context, and this gave shape to a political hegemony infusing economic enterprise, civil society, and the political state to blur the boundaries of organisation hierarchy. According to Alawattage and Wickramasinghe (2008):

> ....organisational control systems, including accounting, are not apolit-
> ical mechanisms for making production and exchange more efficient.
> Instead, they are the political means through which class structures and
> conflicts are reproduced within the organisations, and the means through
> which capitalists make sure that surplus value is extracted and appro-
> priated from labour. Rather than the means of harmonising mutually
> inclusive interests and self-equilibrating behaviours of different parties
> to market and hierarchy-based contracts, control systems are argued to
> be the means of domination through which one party (mainly capital)
> disciplines and governs the other (mainly labour). Control systems are
> not only political but also historical. They are historically dynamic upon
> particular phases of capitalistic development (p. 297).

Whereas, MA practices have been embraced by managers' rationales of a political hegemony; hence, the roles of accounting have been confined and reproduced, and have represented everyday practices of the nature of tea making and their hegemonic control. In fact, Alawattage and Wickramasinghe (2008) claimed that accounting appears in a political hegemony that is linked with political history, post-colonial politics, and everyday control practices of mundane labour. As a result, the political hegemony constitutes a group of ruling classes, their economic and political interests,

their power sources, and their structures, including aristocracy, military, democracy, work rituals, and power of civil societies over political states and economies (p. 331). In particular, Alawattage and Wickramasinghe (2008) explained:

> Politics of change reflects on the kind of hegemony which has managed to transform the economic base of plantation workers, while politics of conserving reproduces 'total institution' and 'communal control' embedded in the traditional culture of the plantation Tamil community. As long as economic welfare is guaranteed by the political leadership rather than by new ownership of plantation firms, labour control within the confines of the corporate management control mechanism has not been proved to be sustained. Instead, the system of hegemonic governance and control has become the dominant mode of labour control, indicating that labour control is to fall within the confines of civil society (p. 325).

Alawattage and Wickramasinghe (2009) went on to unearth historical institution-alisation of labour control through accounting practices in Sri Lanka. For instance, they documented that a mass number of labourers were recruited and transported from south India to work in tea plantations in Sri Lanka during the 19th century. However, immigrant labourers were known as 'bonded labour' (i.e. a system of accounting for debt came to be blended with institutionalised practices of debt bondage and was an administrative reflection of the bonded nature of plantation labour); hence, they were captives and remained unfree (p. 709). Moreover, they were forced to quit working on tea plantations unless they made repayments of their debts or authorities of tea estates issued letters stating that particular bonded labour was to be redeemed from his or her debts. Otherwise, a bonded labour would not be able to migrate to other tea estates.

However, the administrative and constitutional apparatus, including interpreters, translators, tax collectors, local police, and magistrates, also participated in controlling bonded labour as they had explicit economic interests in Sri Lankan tea

plantations. For instance, if bonded labourers refused to work in plants, deserted them, or behaved in manners that authorities considered impolite, then the District Court magistrates forfeited all wages of those particular labourers. In addition, they could face imprisonment for a certain time (Alawattage and Wickramasinghe, 2009, p. 721). Nevertheless, bonded labourers were also restricted to not integrating with any other societies beyond tea plantations. As a result, they not only worked in tea plantations, but were also born, grew up, married and died in them, and were tied to debt bondage (p. 710).

To conclude, various methods of labour control regime (e.g. hegemonic and debt bondage) were introduced and to an extent, some of the methods have been practised, particularly in private organisations located in emerging economies through accounting systems, macropolitics, and cultural institutions. Having said this, like labour control literature, accounting systems, MCMs, organisational rules and regulations, and wider economic, social, cultural, and political dynamics have also conveniently influenced bullying behaviours of managers/supervisors in modern organisations across the world, and these are critically analysed in the following section.

2.4 Existing Literature on Bullying in the Workplace

Unlike research on MA, WB research has been dominated by the mainstream approach that has documented causes and consequences of bullying in modern organisations, particularly in the context of low-power distance, developed countries. For instance, a large number of WB researchers have employed quantitative survey data to measure the consequences of bullying (Cowan, 2012; Einarsen et al., 2011; Samnani, 2013), the relationship of bullying with other organisational variables (Bulutlar and Oz, 2009; Harvey et al., 2009), determining incidents of bullying (Baillien et al., 2009; Einarsen and Raknes, 1997; Hoel and Cooper, 2000), evaluating individual, organisational, and social antecedents of bullying (Einarsen et al., 2003; Hoel et al.,

2010; Jenkins et al., 2012), and determining the impact of bullying on employees and organisations (Guest and Woodrow, 2012; Harvey et al., 2009; Hutchinson et al., 2006) mostly in European, Australian, and North American organisations. As a result, there is a paucity of WB research from interpretive and critical perspectives. In the following section, relevant literature on bullying (e.g. WB, personal bullying, MB, supervisory bullying, abusive supervision, destructive leaders, mobbing, workplace harassment, and depersonalised or institutionalised bullying), as well as other forms of workplace incivilities, are dis-cussed from different philosophical underpinnings (e.g. mainstream, interpretive, and critical perspectives).

2.4.1   Mainstream Research on Bullying

Mainstream research on WB is predominated in European countries, which is also reflected in the definition of bullying. For instance, Einarsen et al. (2011) defined bullying "as a mistreatment, personal vendetta and aggressive behaviour by a superior, co-worker or even a subordinate in an organisation in a regular and persistent manner". Whereas, North American researchers defined bullying as "repeated, unethical and inappropriate behaviours by one employee to another employee" (see, Boddy, 2011). These behaviours include but are not limited to humiliation, rudeness and sarcasm (Baillien et al., 2009), undue work pressure (Harvey et al., 2007; Robinson and O'Leary-Kelly, 1998), scapegoating (Mikula et al., 1990; Robinson and Bennett, 1997), physical and mental abuses (Baillien and Witte, 2009; Dierickx, 2004), and threats and sexual harassment (Berlingieri, 2015; Boddy, 2011). However, an act of bullying can be psychological, physical or sexual in nature and can affect workers' work, personal, or social lives (Baillien and Witte, 2009; Cowie et al., 2002).

Having said this, both European and North American researchers argued that an act would be considered as bullying if it was: (a) repetitive, (b) systematic, (c) negative, (d) happening for at least six consecutive months, and (e) making victims

incapable of protecting or defending (for details, see Bulutlar and Oz, 2009). More importantly, WB researchers across the globe have identified 'power imbalance between perpetrator and victim' as the root of bullying in modern organisations (Beale and Hoel, 2011; Einarsen et al., 2011; Hoel and Cooper, 2000; Lee, 2002; Salin, 2003). For instance, Einarsen et al. (1994) argued that power imbalance forces targets into inferior positions; hence, victims experience difficulties in protecting themselves from unwanted and negative behaviours of powerful actors in organisations.

Similarly, Hoel et al. (2001) argued that bullying is predominantly downwards as organisational hierarchy widens power imbalance, particularly between managers and subordinate workers. As managers or supervisors are key persons in organisations who determine job descriptions of shop floor workers, monitor performance, and reward or punish accordingly, therefore, they inherit legitimate organisational power to bully subordinate workers (Janssen, 2001; Berlingieri, 2015). However, there are managers who believe that it is their organisational right to bully subordinate workers in order to achieve organisational goals (McIntyre, 2005). Therefore, WB research has argued that managers are the main perpetrators of bullying in modern organisations (Beale and Hoel, 2010; Einarsen et al., 2011; Parzefall and Salin, 2010).

To explore more about MB, Ashforth (1994) coined the term 'petty tyranny', which he defined: "who lords his or her power over subordinate workers" (p. 755). He argued that petty tyranny may involve hostile behaviours including arbitrariness and self-aggrandisement, belittling others, lack of consideration, forcing style of conflict resolution, discouraging initiatives, and non-contingent punishment. According to him, the practice of tyrannical management in organisations can hinder employees' job performances, self-esteem, teamwork, and leader endorsement, which eventually results in frustration, stress, reactance, and work alienation (p. 767–770).

However, Tepper (2000) introduced the concept 'abusive supervision', which he explained from a subordinate worker perspective: "abusive supervisors engage in the sustained display of hostile verbal and non-verbal behaviours excluding physical contact" (p. 178). He further argued that in organisations, abusive supervision sustains because of the following manifestations: (a) victims terminate relationships, (b)perpetrators terminate relationships, or (c) perpetrators change their behaviour (p. 178). As a result, subordinate workers are more likely to leave their jobs if they find supervisors abusive. However, those who remain in organisations suffer from job and life dissatisfaction, lack of normative and affective commitment, conflicts between home and work, and other psychological distresses (p. 179).

Nevertheless, it appears that supervisors also use their power unfairly to abuse workers through public criticism, loud and angry tantrums, rudeness, inconsiderate actions, and coercion (Bies, 2001; Martinko et al., 2007). They also use derogatory names, yell for disagreement, threaten to fire workers, withhold required information, make aggressive eye contact, provide silent treatment, humiliate, and ridicule targets in front of other workers (Keashly, 1997, p. 87). In fact, supervisors often bully subordinate workers by throwing things, punching, or threatening them with weapons (Keashly et al., 1994). As a result, victims of MB suffer long-term (sometimes permanent) physical and emotional health (Einarsen et al., 2011; Fox and Cowan, 2015), as well as psychological and occupational impairment (Crawford, 2001).

For example, victims are at risk of depression (Namie, 2003; Nielsen et al., 2012), prolonged duress stress disorder (Fox and Stallworth, 2010; Nielsen et al., 2012), alcohol abuse (Richman et al., 2001; Rospenda et al., 2013), expulsion from the labour market (Hoel and Cooper, 2000; Keashly and Jagatic, 2003), and even committing suicide (Leymann, 1990). Organisations, on the other hand, also suffer from lack of productivity because victims and bystanders have a lack of commitments (Einarsen et al., 2013; Salin, 2008), job satisfaction (Fox and Stallworth, 2010; Hutchinson and Jackson, 2014), and irregularity at work (Einarsen et al., 2013; Hoel et al., 2010),

which denigrates the reputation of organisations (Fox and Stallworth, 2010; Giga et al., 2008).

2.4.2 Interpretive Research on Bullying

In comparison to mainstream research, a very limited number of studies have been conducted in order to understand WB from the interpretive perspective. For instance, Tracy et al. (2006) tried to understand victims' experiences of bullying through the ground metaphor analysis. In their study, they documented that most victims linked their episodes of bullying with the metaphors of game, battle, nightmare, water torture, and noxious substance. At the same time, they described perpetrators of bullying as narcissistic dictators, two-faced actors, and evils or demons. Whereas victims considered themselves as slaves, animals, prisoners, children, or heart-broken lover (p. 159). Similarly, Lutgen-Sandvik and McDermott (2011) investigated roles of co-workers while acts of bullying occurred in organisations. According to them, most targets believe that co-workers are somehow responsible for the thriving of bullying behaviours in organisations because if they made sense of bullying behaviours and pacified them during episodes, then their experiences would be less painful (p. 14).

Lutgen-Sandvik and McDermott (2011), on the other hand, tried to make sense of supervisory bullying through 'discourse analysis'. According to them, organisations themselves, organisational actors, targets, work groups, and sociocultural forces played central roles in perpetrating bullying behaviours in organisations (p. 349). Likewise, Cowan (2012) tried to understand roles of HR in WB through sensemaking of organisational practices. According to her, particular professional members of HR interpret WB as competitive managerial techniques rather than unethical and inhuman practices. Such philosophies often encourage particular managers to intensify their bullying behaviours towards subordinate workers. For example,

Cowan (2012) argued that when HR promote and reward bullying managers for their autocratic managerial styles, then WB becomes unstoppable in those organisations.

However, moving beyond organisational practices, Lutgen-Sandvik and Tracy (2012) tried to unearth WB through macro, meso, and micro communicative elements. They argued that macro communications, in particular cultural and historical belief systems (e.g. viewpoints, morals, and customs), may encourage and support aggressive behaviours of managers towards subordinate workers. This is because certain elements of macro communications have been considered as 'taken for granted' in organisational culture; hence, it becomes difficult to separate an act of WB from supervisory styles. Whereas, meso communications, including organisational climate, culture, policies, and procedures, facilitate bullying behaviours in particular organisations.

For instance, Lutgen-Sandvik and Tracy (2012) argued that bullying behaviours of managers are not involved only in human pathology, rather they continue when bullying has been ignored or sectioned in organisations (p. 9). As a result, MB is constant and frequently shifts from one target to another inside organisations. Nevertheless, bullying is a common phenomenon at an individual level in almost every organisation, and Lutgen-Sandvik and Tracy (2012) considered this as micro communication. According to them, public humiliation, spreading rumours, rude and abusive language, persistent criticism, yelling, screaming, swearing, and many other things are the manifestation of WB at micro level communication (p. 16).

2.4.3 Critical Research on Bullying

Unlike mainstream or interpretive approaches, it appears that more researchers have been adopting critical approaches to explore wider perspectives of WB in global organisations. For instance, Liefooghe and MacKenzie-Davey (2001) tried to broaden views of interpersonal bullying via the critical management approach. For them, organisation itself is a bully because it empowers certain members with more power

to monitor and control other employees who have less organisational power. This is how modern organisations create 'power imbalance' among employees. However, Hutchinson et al. (2006) tried to unearth WB in the nursing profession through Clegg's circuit of power. They argued that WB is a regular phenomenon in modern organisations and is highly invisible because of organisational culture. Therefore, it would be difficult to understand bullying behaviours if the concept of power were not considered. For them, power not only negotiates but also enforces organisational rules and norms that govern employees' behaviours. Nevertheless, they further asserted that bullying behaviours take place through explicit aggressiveness (e.g. physical violence), as well as through subtle and covert tactics (p. 120).

Beale and Hoel (2011), on the other hand, employed labour process theory to explore the culture of WB in public sector organisations in the U.K. According to them, WB can be understood better as an endemic feature of a capitalist employment relationship through labour process theory (p. 7). For them, bullying behaviours of managers or supervisors are MCMs in capitalist organisations that can be used alongside other control mechanisms and supplement each other. Besides, WB can be a rational act, a spontaneous response to a difficult situation, or a reaction to personal limitations of managers that may serve as a mechanism of broader management control (p. 10). For instance, particular managers often yell, shout, abuse, and punish subordinate workers when they are incapable or unskilled in managing stressful environments. Although in most cases, such behaviours arise because of their personal problems or limitations; however, these behaviours serve management's objectives of labour control (Beale and Hoel, 2011, p. 10).

Thompson and Mchugh (2002) also argued that managers show their loyalties to capitalist owners because they are more interested in their jobs, promotions, and better payment. As a result, WB becomes a core function of capitalist organisations that can be applied to anyone, including managers, supervisors, and workers. Likewise, Watson (2009) argued that managers and owners are tied up with common objectives (i.e. to maximise profit and personal gains) by controlling and dominating subor-

dinate workers, which makes managers mutual accomplices of capitalist owners and they work together to achieve those objectives (p. 49). This might explain why existing literature on WB has not provided adequate evidence where managers were bullied by their superiors in capitalist organisations. Although, Hoel et al. (2001), argued that managers are less frequently bullied by their peer groups or superiors because of the narrower power gap in organisational hierarchy.

Recently, Akella (2016) also tried to understand WB through labour process theory and industrial relation. According to her, WB can be conceptualised as an MCM that is direct and autocratic in nature. For instance, she argued that managers have legitimate rights and authorities to assign tasks, evaluate performance, and provide necessary feedback to subordinate workers. In this process, they may misuse their power and escape without facing any disciplinary actions because top management consider WB as a rational act that will help organisations to maximise short-term profit. However, considering global competition, Akella (2016) suspected that WB may be explicit in a high-power distance and low-uncertainty avoidance Asian society compare to European and North American societies (p. 1). Hence, she urged de-construction of social, cultural, and historical frameworks and economic conditions in order to understand bullying behaviours in modern organisations (p. 8).

2.4.4   Institutionalisation of Bullying in the Workplace

Despite their ontological and epistemological positions, WB researchers have begun to acknowledge that bullying can be institutionalised at different levels of organisations through managers' draconian behaviours, MCMs, oppressive organisational rules and regulations, and wider organisational cultures (for details, see Einarsen et al., 2011). For instance, Liefooghe and MacKenzie-Davey (2001) argued that bullying behaviours may be institutionalised with subordination because it is not about personality clashes between managers and subordinates, rather it is impersonal rules

and regulations applied to subordinate workers. However, D'Cruz and Noronha (2015) argued that managers may subjugate organisational rules and regulations aiming to achieve organisational goals that may influence subordinate workers' norms and behaviours (p. 124). According to Litvin (2002), in particular societies, often dominated workforces believe or tend to believe that managers have rights to rule over them and this is a part of regular organisational activities. Therefore, it can be argued that when labour control is subtly imposed through organisational rules and regulations, then WB can be legitimised at institutional level (Beale and Hoel, 2011; D'Cruz and Noronha, 2015; Hoel and Salin, 2003).

For example, Cowan (2012) argued that WB thrives in organisations when HR departments rationalise and encourage bullying behaviours of managers as efficient means of achieving organisational objectives. However, a number of organisational researchers strongly argued that HR should be the voice of employees inside organisations to ensure employees' rights (Ulrich, 1997, p. 149). For instance, Guest and Woodrow (2012) argued that HR managers should play important roles in employees' wellbeing (p. 109). Similarly, Legge (1978) argued that HR managers must be 'deviant innovators' (e.g. they should establish professional and ethical standards based on moral grounds), not 'conformist innovators' (e.g. focusing on achieving only managerial and organisational objectives) within given systems. However, often it has been observed that roles of HR managers are very inactive, in particular when this is related to bullying subordinate workers (Salin, 2009).

Along with organisational rules and regulations, economic, social, and political culture may also help to institutionalise bullying behaviours in modern organisations across the world (Beale and Hoel, 2011; Boddy et al., 2015; Bulutlar and Oz, 2009; Einarsen et al., 2011; Jenkins et al., 2012; Lutgen-Sandvik and McDermott, 2011). For instance, Triandis (1988) argued that cultural syndromes, including cultural complexities, cultural tightness, individualism versus collectivism, activity versus passivity, ascriptions versus achievements, and diffusion versus specificity, deliver predispositions of bullying at institutional level. It appears that in a macho, dynamic,

male-dominated shop floor, certain behaviours of managers, including illicit humour, jokes, mocking, teasing, and yelling in front of co-workers, can be part of everyday life, which might end up on the edge of bullying (Collinson, 1988; Einarsen and Raknes, 1997).

According to Einarsen et al. (2011), bullying behaviours will only take place in organisations when organisational culture allows perpetrators to continue them. Similarly, Hoel and Salin (2003) argued that in some cultures, reporting incidents of bullying is considered an act of disloyalty; therefore, not reporting them has been seen as a sign of potential strength. Whereas, Neuman and Baron (1998) argued that if organisations do not have policies against WB, then it is perceived that bullying behaviours are permitted. For example, Johns and Menzel (1999) documented institutionalisation of WB in the restaurant industry in that some top chefs abuse their apprentices and junior chefs aiming to accomplish restaurants' objectives, which were perfectly normal.

Having said this, social dominance processes, including race, ethnicity, class, status, gender, and religion, also play important roles in institutionalising WB in particular societies. For example, Lively (2002) argued that the cleaning profession has been considered as a low-status job; therefore, cleaners become an easy target of WB in many organisations. Whereas, D'Cruz and Noronha (2015) documented that call centre managers have more educational qualifications than operators; thus, based on 'educational status', managers repeatedly bully operators at institutional level. Nevertheless, women have been experiencing more severe forms of bullying than men in global organisations (Berdahl, 2007*a*,*b*; Salin and Hoel, 2013) because they possess less economic, social, and political power, in almost every organisation in every society (Salin et al., 2014).

2.5   Need for this Study and its Probable Contributions

Capitalist systems of labour control in global organisations evolve through accounting and accountability systems that are linked to economic, social, cultural, legal, state, and party-political processes. As a result, organisational strategies and accounting practices are unable to remain independent, particularly in high-power distance and low-uncertainty avoidance emerging economies. Instead, accounting practice and management control have blended with social structure, traditional beliefs, cultural norms, and political ideologies and patronage. Like the labour control regime, WB has become an inevitable feature in capitalist organisations, and this is fundamentally rooted in power imbalance between managers/supervisors and subordinate workers, where managers/supervisors perceive acts of bullying as rational and effective MCMs to achieve both organisational and personal goals.

Organisational rules and regulations (e.g. HR policies), on the other hand, often reward bullying managers for their draconian behaviours because eventually they serve organisational purposes. In addition, wider organisational culture, including economic inequalities, class differentiation, ethnic origin, educational status, religious beliefs, and gender discrimination, may also normalise MB at institutional level. Nevertheless, global competition, government policies, and restriction over trade unions can legitimise MB institutionally in specific sectors of economies located in particular countries. Apparently, existing literature on MA (i.e. behavioural aspects of accounting and critical perspectives on labour control) ignore accounting-based bullying behaviours, in particular, the association between MAC and MB on shop floors of capitalist organisations, on a day-to-day basis. Therefore, it is long overdue to revisit (from critical perspective) the behavioural aspects of accounting and their relation to MB in the context of high-power distance emerging economies, and this study intends to bridge this gap, contributing to MA literature and policy implications.

For instance, by bringing behavioural aspects of accounting and WB literature together, this study first intends to contribute to MA literature by showing how and why different accounting technologies and other social, cultural, and political control mechanisms might have been designed to bully shop floor workers, on a daily basis, in a family-owned business organisation, located in a high-power distance and uncertainty avoidance emerging economy. In particular, this study intends to enrich MA literature by exploring how and why MAC, MCMs, as well as historical context, cultural norms, social structures and stereotypes, religious ideologies, political patronage, and government policies may manifest, encourage, and institutionalise WB on shop floors of selected organisations, as well as a specific sector of an economy.

Second, this study intends to contribute to policy implications (i.e. economic and social) by highlighting the endemic nature of WB and its probable causes and impacts on the wellbeing of RMG workers, as well as their economic, family, and social lives. For instance, as of yet, there are no specific anti-bullying laws in workplaces in Bangladesh. Although, there is a High Court directive that offers some legal provisions (e.g. an organisation must have a harassment compliant committee headed by a woman) to tackle only sexual harassment (a form of WB) in the workplace. However, it appears that most workplaces either do not have such committees or if they do, they are inactive (Dhaka Tribune, 2018).

As a result, other forms of WB, including abusive behaviours, humiliation, punishment, deception, marginalisation, threats, intimidation, physical assaults, and violation of human rights of employees (details are discussed in chapter 7), have been overlooked or remain unreported in workplaces, including RMG factories of Bangladesh. Therefore, this study intends to provide a summary to the Ministry of Labour and Employment, the Department of Labour, the Minimum Wage Board, the BGMEA, the ILO, the HRW, Oxfam, the Accord, the Alliance, as well as to some major international buyers of 'Made in Bangladesh', civil society, NGOs, and other

hu-man rights organisations, to evaluate existing laws and policies related to WB in the context of RMG factories and other organisations in Bangladesh.

2.6   Conclusion

To conclude, evidently, behavioural aspects of accounting research first investigated how the budget (i.e. the budgeting system and budgetary control) and performance measurement is associated with dysfunctional behaviours (i.e. bullying) of managers/supervisors in organisations. However, existing research somehow ignored wider economic, historical, social, cultural, and political phenomena that shape and reshape behaviours of employees, as well as accounting practices. Whereas, critical research in MA adequately captured how MAC has been influenced by historical context, traditional norms, values, social structures, and cultural and political ideologies to control labour, particularly in emerging economies. Having said this, critical research also overlooked bullying behaviours of owners, managers, and supervisors of capitalist businesses. According to WB research, bullying behaviours in modern organisations have strongly been influenced by wider organisational culture, including economic inequalities, social polarisation, and social stratification, as well as government policies that may legitimise WB at institutional level. Unfortunately, MA research somehow failed to investigate the association between accounting and WB. Therefore, this study intends to explore the association between MAC and MB through Max Weber's theoretical framework of 'social stratification', which is critically evaluated in the next chapter.

Chapter 3

Theoretical Framework

3.1   Introduction

> Social stratification is the interconnection between historically formed
> macro social structures, on the one hand, and, on the other, the everyday
> experience of individuals within their particular social milieu, together
> with the patterns of action that follow from this experience (Goldthorpe
> and Marshall, 1992, p. 383).

The primary objective of this chapter is to outlines the theoretical framework of this
thesis 'social stratification' that is believed to be one of the fundamental ground
of WB and its continuous thrive in the modern organisations across the globe (for
details, see 2.4.3 and 2.4.4). It is argued that since the beginning of any human
society, biologically occurring phenomenon including physical features (e.g. gender,
colour, and strength) and abilities (e.g. child-rearing, hunting, and farming) are the
roots of *social differentiation* (Johnson, 2013). Naturally, people have started valuing
or preferring one or more of these features or abilities once these have been planted
in a particular society which gave the birth of *social inequality*. However, when an
individual is given more value or preferred than others, then he or she has either
demanded or rewarded with more material advantages (e.g. goods and services)
and recognitions (e.g. status, honour, or prestige) that has created a *social hierarchy*.

Eventually, *social stratification* has occurred when the majority people of that
society have accepted or justified the unequal distribution of goods, services, or
recognition. Once social stratification has been taken place in a society, then it

gradually becomes institutional despite the rejection of certain numbers of people who do not believe in this unequal distribution of wealth and resources (for details, see Kerbo, 2012). As a result, social stratification remains same and continues as long as the *social differentiation* and *unequal distribution* of wealth, services, and recognition exist in any human society (Johnson, 2013). For instance, Lenski (1966) argued that social stratification is a fundamental part of all human organisations across the globe which even appeared in the earliest writings on human societies (e.g. Aristotle wrote about the natural ranking of free people and slaves in his book *Politics* in the 4th century).

However, during the 19th century, the classic sociological theorists particularly *Karl Marx, Émile Durkheim* and *Max Weber* began to analyse the social stratification more systematically and critically. Thus far, their works have rigorously and repeatedly been using in social science including accounting. Having said that this study particularly focuses on Karl Marx and Max Weber's concept of social stratification for their critical approach. Nevertheless, this study purposely excludes Durkheim's views on social stratification because of his functionalist view.

This chapter is organised as follows: first, it critically analyses the Marx's concept of social stratification that is primarily restricted to the analysis of class (i.e. bourgeoisie and proletariat). Then, this chapter sheds light on Weber's ontological and epistemological positions aiming to clarify: why this study decides to apply Weber's theoretical framework of social stratification than others. Afterwards, this chapter critically evaluates the Weber's concept of class, status, and party. Finally, this chapter concludes by referring how the elements of class, status, and party would help not only to collect the data but also to analysis the collated data of this study.

3.2   Karl Marx (1818-1883)

It is Marx who attempted the comprehensive theory of social stratification along with Engels, in 1848 where they criticised the capitalist society for dominating the labours, instead of building theories of socialism (Levine, 1998). For instance, Marx mentioned several classes throughout the history however, he particularly emphasised on the struggles and conflicts among the 'classes' based on the ownership of property. According to Marx, class refers to a group of people who share their common relations to capital (i.e. bourgeoisie) and labour (i.e. proletariat), the two types of classes that distinguish the relationship to each other in the production process through means of production. Therefore, this relationship (i.e. between capital and labour) can only be understood by the nature of exploitative production system. Marx (2008) wrote:

> In the process of production, human beings work not only upon nature but also upon one another. They produce only by working together in a specified manner and reciprocally exchanging their activities. In order to produce, they enter into definite connections and relations to one another, and only within these social connections and relations does their influence upon nature operate – i.e., does production take place (p. 21).

According to Marx (2008), labour earn wages by employing their labour power, then buy the necessities commodities including food, clothing, housing, education, and other basic things for their survivals. However, during the production process, labour produce commodities or services that contain more value than the wage they receive. This extra value goes to the capitalist pocket as profit that Marx called 'surplus value'. Capitalists owners keep reinvesting this surplus value aiming to make more profit as a part of an accumulation of capital. Marx strongly believed that without the cycle of continuous production and surplus value, the capitalist

cannot remain as capitalist. As a result, exploitation emerged in the society because capitalist aim to make more surplus value in the process of capital accumulation (Wright, 1997). Therefore, the practice of exploitation is not only the fundamental characteristics of capitalism but also the root of basic inequality in any human society (Sorensen, 2000).

Indeed, Marx unearthed the conflict between labour forces and capitalist groups in the modern society which eventually leads to exploitation and oppression of the wage labour. However, many researchers have criticised Marx's categorisation of class for its exclusive nature of economic aspect and limited types (Parkin, 1979; Sorensen, 2000; Tiryakian, 1975; Wright, 1979, 2002). For instance, according to Murphy (1986b), Marx categorisation of the class is problematic as it focuses only the objective structural determination of classes (p. 253-254). Cohen (1978) also argued that a person consciousness, culture, and politics has nothing to do with the definition of his or her class position. Therefore, according to Cohen, Marx's class has established nothing except the objectivity of ownership relations.

Whereas, Wright (1997) argued that production procedure requires not only capital and labours but also a range of assets including tools, machines, raw materials, information and many others. Through the deployment of all the resources, a commodity or service will be produced which Wright described as 'system of production'. Wright (1997) further asserted that engagement of labour would have different rights and powers over the use of inputs and outputs in a production process (p. 141). Wright (1997) said:

> A capitalist is not someone who simply owns machines, but someone who owns machines deploys those machines in a production process, hires owners of labour power to use them, directs the process by which the machines are used to produce things and appropriates the profits from the use of those machines. A collector of machines is not, by virtue owning those machines, a capitalist (p. 14).

These rights and powers constitute the social relation of production, not to the relationship with labour and production tools. Therefore, Wright (1997) believed that the fundamental problem in capitalistic societies is the conflict between the owners of means of production and the owners of labour power. Because, rights and powers are not defined with respect to the ownership or control of things, rather resources or assets as they are deployed in the production process. Wright further criticised Marx's analysis of the relationship between property rights and exploitation in capitalism. For instance, he argued that homeowners cannot exploit the homeless on the basis of property rights hence, ownership of property does not constitute a class (Wright, 1997, p. 141).

Besides, Marx's assumption about the role of managers in a capitalistic organisation is also problematic. For instance, according to Marx, managers in the capitalistic organisations are only responsible to bring discipline in the production process. However, Carchedi (1975) argued that managers are the central figure in the production process because they are non-labourer or non-producer hence, they are the 'exploiter' of labour. Similarly, Williams (2012) argued that in the capitalist organisations, the owners give orders to the managers who ultimately convey those orders to the shop floor workers. This process allows the managers to have some legitimate power to run the operation on behalf of the owners. As a result, the conflict between managers and workers arises during the production process which cannot be explained only through the ownership of the means of production.

3.3   Max Weber (1864-1920)

Max Weber works are quite versatile which address several stages of analysis from the micro aspect of social, cultural, and ethnic phenomena to wider macro aspect of historical, religious, political and economic structures, evolution and processes (Colignon and Covaleski, 1991). Therefore, some sociologist argued that Weber's works seem very notorious to explain (Allan, 2012), perhaps this is why his works

have been neglected in accounting research (Uddin, 2009). Having said that Weber's theory of historical development appears to be an important framework to conduct research in less developing countries (LDC) considering the fragile economic condition and political domination (Armstrong, 1991; Colignon and Covaleski, 1991; Dyball et al., 2006; Uddin and Choudhury, 2008). This study, therefore, use Max Weber theoretical framework of social stratification (i.e. class, status and party) that will help to explain the fundamental reasons for bullying and other forms of exploitation, domination and control of the shop floor workers in the selected RMG factories (Caramanis, 2005) located in Bangladesh, a traditional society.

3.3.1   Weber's Ontology and Epistemology

Weber's writings are somewhat schizophrenic. In his voluminous works, one can find almost anything one looks. There is plenty of material for Parsons' functionalism and also for Schluchter or Habermas's rationalist evolutionism. Weber is a legitimate ally of the symbolic interactionists, as well as an influence upon Alfred Schutz, who in turn influenced social phenomenology and ethnomethodology. On the other hand, modern organization theory and stratification theory could reasonably emerge from Weber's work, and he could influence conflict sociologists all these elements are in Weber (Collins, 1986, p. 11).

Prior to outlining Weber's notion of social stratification, a short summary on Weber's ontological and epistemological position is presented in this section. The primary objective of highlighting Weber's philosophical underpinnings here so that readers would understand first, then evaluate the uses of social stratification as the theoretical framework of this study. Although, there is very limited literature available in sociology or other academic disciplines which have rigorously evaluated what Weber meant when he referred 'beings'. However, from his writings, it appears that Weber had a broader view of 'being', particularly when he made social in-

quiries about people life. For instance, a number of sociologists argued that Weber adopted the basic tenets of *'neo-Kantian'* tradition while investigating the different types of dominations, different types of rationality, orientation of social actions, the Protestant ethics relation to capitalism, and bureaucracy (Burger, 1977; Portis, 1978; Rutgers and Schreurs, 2006). In fact, Weber himself did acknowledge adopting the *neo-Kantian* tradition that is built on the notion of a distinction between the empirical world and the realm of intelligibility (Kant, 1958, p. 26). According to Weber (1949):

> The fundamental ideas of modern ontology and epistemology ultimately derived from Kant (p. 106).

To Kant, human come to know the empirical world through the action of senses and the activities of mind. However, human mind is restricted in its capacity to fully capture the empirical reality. Therefore, human minds can never convey the complexity of true nature of any object. Kant (1958) argued that it would be impossible for any human mind to know an objective reality, rather the appearance of reality (p. 54). Because, human beings do not act merely according to the natural laws, rather they act with their representations or conceptions of laws (Rutgers and Schreurs, 2006). Kant (1997) further argued that only a rational being has the capacity to act according to his principles (e.g. the representation of laws) (p. 24). For example, as a rational being, people reflect on the principles of what they act. Nevertheless, they do not act or operate to make an action or decision based on the incentives like desires or inclinations. Instead, they consider a number of possibilities or outcomes before acting which according to Kant are 'maxims' (i.e. subjective principles) and 'practical laws or imperatives' (i.e. objective principles). Kant (1997) said:

> A maxim is the subjective principle of acting and must be distinguished from the objective principle, namely the practical law. The former contains the practical rule determined by reason conformably with the conditions of the subject (often his ignorance or also his inclinations), and

is therefore the principle in accordance with which the subject acts; but
the law is the objective principle valid for every rational being, and the
principle in accordance with which he ought to act (p. 31).

Like Kant, Weber also believed that empirical reality cannot be apprehended in-
dependently over the perceptions of a human mind. Although Weber acknowledged
that every human mind may have material premises however, the activities of each
human mind are unique to it realm (Koch, 1994). Therefore, according to Weber, it is
quite difficult to conceptualise the human being separately from their perceptions
as the phenomena comprising from empirical reality shape human consciousness
(Burger, 1976, p. 61). For instance, events cannot be entirely understood in the
study of social science, unlike in the study of natural science. It occurs because
the individual human mind does not have the capacity to fully capture the infinite
complexity of social reality. Here Weber argued that metaphysics cannot reveal the
absolute meaning of scientific experiments; instead it assists in gaining control over
both an external world of objects and providing the individual with a subjectively
meaningful account of his own activity (Gerth and Mills, 1946, p. 150-152).

On this notion, Weber (1978) asserted that social world requires subjective in-
terpretations of the human mind which he called 'ideal type', rather than objective
reality (p. 13-14). According to Weber (1949), an ideal type is an intellectually pure
concept created by an investigator to which empirical reality can be compared (p. 91).
For Weber, the ideal type is an attempt to provide an epistemological basis for the
concepts of social scientists because it is based on a distinctive process of selection
and synthesis which sets it apart from the conceptual tools of other branches of
science (Hekman, 1983). In so doing, Weber identified two important features of
ideal type; the first feature is the category of facts (i.e. constructed) must be seen in
its 'cultural significance' (e.g. social actors bestow on their actions) and the second
feature is the culturally significant facts must be logically compatible with the so-
cial actors' and theoretical investigation (Weber, 1978, p. 1111). Weber, therefore,

believed that social actions can be explained by ideal type if they are conceptually pure but deviate from the logical of the social actors (Weber, 1949, p. 90). Weber (1978) wrote:

> The subjective interpretation of action must be treated as 'solely' the resultant of acts of individual persons, since these alone can be treated as agents in a course of subjectively understandable action. There is no such thing as a collective personality which acts (p. 13-14).

To illustrate, an individual human mind cannot make a value judgement about certain phenomena without having a subjective interpretation. Rather, when an individual human mind makes a value judgement, he or she may remove it from the sphere of merely 'experienced' and 'felt' (Brennan, 1997, p. 10). As a result, these experiences or feelings may have been detached from the given reality and become widely accessible. However, as human mind only can acquire knowledge, experience, and reflect upon them therefore, experiences or feelings become subjectively meaningful to the other human minds who give 'value' to these experiences or feelings. Nevertheless, in social science, the idea of value is important, meaningful, and significance not only in personal life but also in social research (Koch, 1994) that received much attention in all forms of communication in Weber writings. For instance, Weber (1949) argued that there is a logical distinction between the statement which describes *what is* (i.e. facts) and the statement which judges *the appropriateness* (i.e. value) of a given state of affair (p. 19). Therefore, value judgements are the "practical evaluations of the unsatisfactory or satisfactory character of phenomena subject to our influence" (Weber, 1949, p. 1).

In addition, subjectivity also found in Weber's description of culture because cultural values are incorporated with empirical phenomena that provide a wide range of social facts which are appropriate for social inquiry. For example, it is revealed in Weber writings that regardless of their individual subjective interpre-

tation, capitalist, wage labour, feudal knights and charismatic leaders make value judgements ((Weber, 1949, p. 150-151). Weber said:

> Culture is a finite segment of the meaningless infinity of the world process, a segment on which human beings confer meaning (Weber, 1949, p. 81).

Therefore, Weber urged the social scientists to explore the cultural significance while they investigate the social actions. According to Weber (1975), social scientists must be free to choose a particular topic which is embodied with a specific cultural value of general significance (p. 273). However, Weber cautioned the social scientists that before relating the events of the real world consciously or unconsciously, they must understand it first. After all, social actions are somehow related to the wider cultural values that may significant for society (Weber, 1949, p. 81).

For instance, in the modern capitalistic economy, workers may challenge the legality of state labour law when it fails to protect their interest. In fact, workers may further demand to abolish the existing laws and introduce for a 'social law' which would be on the premises of 'justice' or 'human dignity' (Weber, 1978, p. 185). In this scenario, workers are not only making a value judgement (i.e. justice and dignity) but also specifying their preference for a substantive law (i.e. protecting their interests) instead of a formal law (Brennan, 1997, p. 11). Besides, social scientists must be careful to rely strictly on value postulation or merely opinions in social inquiry. To Weber, the validity of subjective inquiry in social science is highly important because validity not only rests on *value neutrality* but also on the meaning which derives from the adherence to some evaluative position (Weber, 1978, p. 13-14). Because, validity is not a matter of convenience for explanation, rather an ontological assertion about the uniqueness of individual human mind and the nature of the world.

From the preceding discussion, it is evident that Weber not only saw the world differently but also inspired our thinking more areas in academic discipline than any

other sociologists through his complex thinking and critical writing. For example, Allan (2012) wrote:

> If we are going to study religion, bureaucracy, culture, politics, conflict, war, revolution, the subjective experience of the individual, historic trends, knowledge, or the economy, then we have to incorporate Weber. He is also a founding thinker in many distinct schools of sociological thought, such as ethnomethodology, interpretive sociology, geopolitical theory, the sociology of organizations, and social constructivism. It is simply because Weber was a voracious reader with an encyclopaedic knowledge and a dedicated workaholic who was in contact with a vast array of prominent thinkers from diverse disciplines (p. 144).

Similarly, Coser (2003) sated; "Weber not only engaged in intellectual exchanges and realises the border aspect of relationships but also established within the academy and across its various disciplinary boundaries" [(p. 257), cited from Allan (2012)]. Nevertheless, Weber's writings are also grounded on the area of laws (Parsons, 1965), reflected his immense interests on the rise of modern capitalism (Andreski, 1964), and the rise of rational culture (Bendix, 1977). In fact, one can find plenty of material for functionalism as well as for rationalist evolutionism in Weber's writing (Collins, 1986, p. 11). Perhaps, this could be one of the reason why Weber writings are so dense, complex and expansive (Allan, 2012) or somewhat 'schizophrenic' (Collins, 1986). Therefore, it would be unwise to capture Weber within limited ontological or epistemological boundaries because, Weber does not belong to any particular group, rather he is universal (Gane, 2005).

3.3.2   Weber's Theoretical Framework of Social Stratification

Weber was immensely interested in Marx's theory of social stratification thereafter he continued it with multi-dimensional views (Pandey, 1983). Unfortunately, Weber's

works remained fragmentary (Parsons, 1965, p. 30), short and unfinished because of his early demise at the age of only 56 (Atkinson, 1971, p. 71-72). However, in his essay: *The Distribution of Power within the Political Community: Class, Status, Party*, Weber explained the concept of social stratification that is wider and broader in compare to Marx and Durkheim (Weber, 1978, p. 926-940). For instance, Weber rejected the one-dimensional view of stratification (e.g. economic determination), and proposed a multi-dimensional view in order to understand the broader perspectives of social inequality. As a result, Weber's multi-dimensional views have changed the analysis of Marx's 'social structural' and replaced it with the analysis of 'social action'. Perhaps, this is the reason Weber has been considered the single most cited author on stratification theory in the English-language literature (Abel and Cockerham, 1993, p. 552).

Like Marx, Weber considered class in economic terms however, he did not limit his arguments of class situation within 'property' and 'lack of property'. Instead, Weber extended the concepts of stratification with 'status' and 'party' which are also important phenomena of distributive power (Gerth and Mills, 1946). For Weber, social stratification revolves around the analysis of the distribution of not only economic resources (i.e. class) but also social position (i.e. status), and political power (i.e. party) within the societies in different historical periods and places (Weber, 1978, p. 927). According to Gane (2005), Weber's concept of class, status and party not only discussed the social stratification in a given society but also analysed the distribution of power between the economic, social, and political spheres and their structural interdependencies (p. 212). Gane (2005) wrote:

> Class, status and party can be seen to address the rationalisation and disenchantment of the modern world in terms of a general shift from traditional and value-rational social action to instrumentally rational forms of social activity and organisation, and, by extension, a shift from communal to associative social relationships (p. 222).

Therefore, it can be argued that Weber concept of class, status and party is a pattern of inter-subjective significance because people often participate in an economy to earn money, seek status to monopolise the position by restricting others and finally pursue social and political power to secure their money and status (Trujillo, 2007).

Concept of Weber's Class and its Categorisation

Class, in general, is understood as a web of social relationships including lifestyle, educational experiences, and patterns of residence which affect many aspects of material lives (Bradley, 1996, p. 19). Albeit, in sociology, class has often been defined with deterministic nature because of the influence of Marxist notions however, it is much border and comprehensive that can be found in Weber's writing against all the backdrop of the rational capitalistic system (Brennan, 1997, p. 111). For instance, Weber (1958) said:

> We may speak of class when (1) a number of people have in common a specific causal component of their life chances, in so far as (2) this component is represented exclusively by economic interests in the possession of goods and opportunities for income, and (3) is represented under the conditions of the commodity or labour markets (p. 181).

For Weber, a class is any group of persons occupying the same class situation (Weber, 1978, p. 424). He further argued that in case of property or ownership, a wide range of power of control and disposal in a society put an individual in a situation where he or she can make uses of objects at his or her own preference (Weber, 1978, p. 67). For instance, an owner may have capital or material goods including land, mine, work premises, warehouses, equipment and raw materials. However, the power of control and disposal over capital or materials goods legally administer based on the capital accounting that may be deceiving in the modern capitalistic market economy (p. 94). Therefore, property or ownership of capital goods in modern capitalistic

market economy comprises guarantee and legitimate power of control and disposal over these goods (Weber, 1978, p. 67).

Weber further argued that the law of marginality also favours the owners of the property or capital goods as law of marginality gives the property owners a chance to monopolise the market situation rather than excluding them from the competition of highly valued goods. As a result, property owners do not necessarily need to exchange these valued goods in the mode of distribution. Instead, it gives them the possibility of transferring property from 'wealth' to accumulate 'capital' that is an entrepreneurial function, directly or indirectly in return on capital (Brennan, 1997). All of this holds true when pure conditions of capitalist market monopoly prevails in particular society (Kronman, 1983). Therefore, like Marx, property and lack of property are the major premises of class in Weber's writings too.

Having said that 'possession of marketable skills' is another dimension of class that Weber discussed while explaining the features of the modern capitalist market economy (Weber, 1978, p. 928). According to Weber, there are kinds of properties which are offered to the market and chances for mobility between the class situation (Brennan, 1997, p. 115). For example, in a class situation, people have access to economic and cultural resources based on different employment opportunities thereafter possess these resources and skills (Block, 2012). As a result, a new form of a class has emerged through the differences in earnings, job security, and promotion that Weber called 'middle or professional class'. Similarly, social class is another form of class that has also been found in Weber's writing that is not formed simply based on the mechanism of the market, instead, several other factors mediate the economic relationships into a social relationship. Weber (1978) wrote:

> A social class makes up the totality of class positions within which individual and inter-generational mobility are easy and typical (p. 302).

Here, Weber considered the 'social class' as a group of mutually connected economic class situations. For instance, the boundaries of social class can be identified through

intra-generational and *intergenerational* social mobility including intermarriage and informal interaction (Scott, 1994, p. 934). Therefore, few important classes including working class, petty bourgeois class, property-less intelligential class, and other classes occupying position through property and education are found in Weber's concept of social class (Cox, 1948, p. 224).

Besides, 'positively privilege' and 'negatively privilege' class based on property and commercial resources are also found in Weber's categorisation of class situation (Weber, 1978, p. 303-304). According to Weber, positively privilege property class is basically the owners who receive 'rental income' from their properties including agricultural land, mines, ship, slave, machinery, industrial tools, warehouse, creditors, parking and many others. Similarly, positively privilege commercial class is mainly the management of business enterprises who influence or manipulate the economic policy of the government in order to protect their business interests. Whereas, the negatively privilege property class including slaves, declassed, debtors, and paupers because they do not own any property or resource which can generate rental income. However, skilled, semi-skilled or unskilled labours are also the members of negatively privilege commercial class who sell their labour power in exchange of fixed salary or wages (Weber, 1958, p. 115). All other remaining groups in between positive privilege and negatively privilege come under the concept of Weber's middle class (Brennan, 1997, p. 116).

Indeed, Weber's classification of classes are much wider as he considered not only the economic resources but also social and marketable skills as well as privileges while explaining the class situation in a given society. As a result, some of his views on classes are overlapping and confusing because of the countless class divisions (Barbalet, 1980; Parkin, 1982). For example, Cox (1948) argued that how come professionals with qualifications and experiences (e.g. management who runs the business enterprise) belong to both in the positively commercial privilege class and the middle classes as these are different in Weber's views. Lockwood (1989) also argued that Weber's middle class often recognise intellectually, culturally, and

politically with the capitalist class as they constantly mix with and live in the culture of capitalist class against the working class. Similarly, Turner (1988) argued that lower managers may exercise daily production, distribution, and control over the workforce but they do not own any property or the organisation (p. 55). Thus, according to Turner, Weber failed to draw a territory of the managers between the capitalist class and the working class. Nevertheless, according to Giddens (1981), such confusion occurred because Weber did not provide sufficient empirical evidence while classifying the classes in his writings.

Despite the confusions and overlapping because of multiple classes or lack of evidences Weber's views on class extensively covers the characteristic of capitalism from the socio-economic and cultural perspectives of a particular society. Weber's analysis of class is also advanced considering the mobility of certain property or possession in market relation (Brennan, 1997). Unlike Marx, Weber's concept of class is distinctively associated not only with the ownership of property but also with the growth of market where class interests are linked with the distribution of labour and commodity in the competitive markets (Weber, 1978, p. 114). Therefore, it can be argued that through the development of class, Weber demonstrated the most fundamental characteristic of the modern capitalist market economy which not only include the accumulation of capital but also the development of free labour including managerial class.

Concept of Status / Social Closure and its Dynamics

> Contemporary accounts of stratification in sociology primarily focus on control over resources and access to positions of power in the organisations that produce and distribute resources are closely related processes that provide the material representation of inequality in society. But what about social status, which is inequality based on differences in honour, esteem, and respect (Ridgeway, 2014, p. 2).

It is true that people mostly care about money and power however, one cannot deny that people also strongly desire for 'social status' because people care for their worth (i.e. public acknowledgement) in a society where they belong (Goode, 1978). However, because of the overemphasis on inequality of resources and power, academic researchers often forget that how much people care about their sense of being valued by others (Ridgeway, 2014). Nevertheless, unlike any other sociologists at his time, Weber first recognised status as one of the most important elements of social stratification. Weber (1978) said:

> Present day society is predominately stratified in classes, and to an especially high degree in income classes. But in the special status prestige of the educated strata, our society contains a very tangible element of stratification by status (p. 1000, 1400: cited from Brennan, 1997, p. 163).

According to Weber (1978), status represents the economic monopoly and certain qualifications of particular social groups which are formed through the ability of large corporations, professional associations, and labour unions. Although, few of the sociologists argued that the concept of class and status are same however, Weber (1978) clarified the ambiguities that class is a mere economic situation with opportunities of repossession whereas status is the consumption of certain lifestyles and social honour. Weber (1978) wrote:

> Status stands in sharp opposition to the pretentious of property. Both the propertied and lack of property can, and frequently do, belong to same status group (p. 6).

For Weber, acquiring status is not primarily financially oriented, rather it is concerned with obtaining respect with special knowledge and privileges. For instance, status, in particular, display, live and conserve a specific lifestyle (Packard, 2008, p. 5). Therefore, status involves in meaningful social action that is communal and predominantly traditional or affectual in orientation (Gane, 2005). Albeit, Weber

acknowledged that by acquiring social status, some people can curb their income through their principles of consumption of certain goods (not the production) and lifestyles (Weber, 1978, p. 937). Weber explained:

> The status order would be threatened at its very root if the mere economic acquisition and naked economic power still bearing the stigma of its extra-status origin could bestow upon anyone who has won them the same or even greater honour as the vested interests claim for themselves (Weber, 1978, p. 936).

Like the categorisation of classes, Weber did categorise status in his writings but mainly emphasised on the two important types of status: *estate* and *status group* (Brennan, 1997; Gane, 2005). According to Weber, estate is the notion of status system that can divide a society on the premises of social, cultural, and legal privilege (e.g. social honour and lack of social honour) which produce separate but distinct cast group (Brennan, 1997, p. 170). For instance, it is found in Weber's writings that in a feudal society, knights and their military characteristics of lifestyle predominantly emphasis on the code of social honour. Whereas, peasants of the feudal society held 'lack of social honour' because they were unable to live a value-infused life like the knights (Weber, 1978).

It appeared that *estate type domination* received especial attention in Weber's writings, particularly in his book *Economy and Society* where he argued that estate type domination is also a 'legitimate domination' in is a form of 'patrimonialism' as well as 'traditional authority' which exercised by the virtue of the ruler's personal authority (Weber, 1978, p. 232). For instance, in patrimonialism, hiring personal and administrative staffs from the households was a personal privilege of the officers (Weber, 1978, p. 228) who directly participated on their authority (i.e. seignorial power). Therefore, *estate type domination* is different from bureaucratic domination and charismatic domination. Weber (1978) said:

> The patrimonial office lacks above all the bureaucratic separation of the 'private' and the 'official' sphere. For the political administration, too, is treated as a purely personal affair of the ruler, and political power is considered part of his personal property, which can be exploited by means of contributions and fees (p. 1028-1029).

Status group, on the other hand, is a plurality of social actors who can successfully claim a specific social honour and enjoy certain social privileges within a larger social environment (Gane, 2005). For Weber, status group is also a communal group that has privilege to access, particularly in scarce resources which entail a cultural, moral or symbolic attribute. According to Weber (1978);

> Status group means a plurality of persons who, within a larger group, successfully claim a special social esteem, and possibly also status monopolies. Status groups come into being in the first instance by virtue of their own style, particularly the type of vocation: 'self-styled' or occupational status groups or through hereditary charisma, or by virtue of successful claims to higher-ranking descent (p. 306).

Therefore, social group has their own honour systems, languages, lifestyles, and reward systems like the government or capitalist class which breeds a 'thoroughbred anthropological type' (Weber, 1978, p. 935). Furthermore, status group also has an effective claim on a certain way of life-based upon social esteem including education, vocational training, rational instruction, and the corresponding form of behaviour (Packard, 2008). In particular, status occupational group is affiliated with certain hereditary leadership in a given society thereafter enjoys certain privileges. As a result, they can resent and resist the government intervention or regulation aiming to develop their membership allegiance and alliance with the market (Weber, 1978, p. 937). For instance, Packard (2008) argued that during the economic downturn, certain status groups try to secure their occupational legitimacy, prestige, funding

and employment by influencing the leadership, legislative lobbying, and intellectual capital monopolisation in a particular society.

Neo-Weberian sociologists have also made important contributions to the concept of Weber's status group / social closure through arguments and criticisms. For instance, Parkin (1979) argued that social closure is "the process by which social collectivities seek to maximize rewards by restricting access to resources and opportunities to a limited circle of eligible" (p. 44). According to Parkin (1979), there are two major forms of closure 'exclusion' and 'usurpation'. The exclusion involves exercise of power in a downward direction where dominant group secures certain privileges by shutting down the opportunities of another group through subordination. Whereas, in usurpation, subordinate groups use their power to get access to those advantages that dominant groups enjoys. Besides, in social closure, one group exploits another by closing off the rewards based on property ownership, education, race, sex, religion, language, and other official legitimation (Murphy, 1984).

However, Parkin (1982) further argued that Weber's account of status groups is not exclusively concerned with the honours and prestige, rather they can be mobilised in the pursuit of material ends because the possession of status can be appealed itself as a foundation for the attainment of material possessions. Therefore, according to Parkin, social groups do not confront one another as competitors in the marketplace entirely on the basis of their own skills and attributes. Whereas, Turner (1982) criticised Weber's concept of status that both class and status are mutually exclusive because social stratification investigates the economic structures of a group (i.e. classes), the distribution of legal rights (i.e. citizenships), and the organisation of prestige and honour (i.e. status). Albeit, he acknowledged that status politics has emerged with the growth of service sector, expansion of citizenship, ageing of the population of developed societies, and the political organisations of minorities in terms of egalitarianism (p. 69).

Bourdieu, on the other hand, developed *Distinction* on the premises of Weber's class and status, particularly on the basis of Weber's concept of 'stylisation of life' (Brubaker, 1985). For instance, in his analysis of *Distinction*, Bourdieu (1984) showed concern with sources and manifestation of class difference and how 'habitus' accounts for class differences in lifestyles at various levels (Swartz, 2002). In so doing, Bourdieu deviated from the Weber notions of status group and argued that "status groups are not a different kind of groups from classes, but are rather dominant classes denied as such, or, so to speak, sublimated and thereby legitimated" (Bourdieu, 1984, p. 762). For Bourdieu, the distinction between status groups and class must treat as an analytical convenience, rather than a contrast between 'economic capital' and 'symbolic capital'. Bourdieu (1984) further argued that because of the social class differences, different lifestyles may be seen and that is because of the connection between class location and habitus. Albeit, Bourdieu deviated from the Weber notion of status however, the general approach in *Distinction* is definitely Weberian because for Weber, "the distinction between class and status groups is at root a distinction between two modes of existence and power" (Brubaker, 1985, p. 761).

However, Giddens (1977) believed that "status groups play a major role in history, and are not based directly upon economic relations as classes are; and in recognising the third mode of organisation linked to the promotion of interest, the formation of parties in the modern polity" (cited from Levine, 1998, p. 114). Therefore, it can be argued that despite the criticisms, Weber concept of status has remained the focal point of social stratification because since the beginning of civilisation, one question has been debating on 'what determines the people status' (Adkins and Vaisey, 2009). After all, through estate, status groups or social closure, one group shield themselves from others by acquiring power over their incomes and social positions (Weber, 1978).

Dynamics of Party and the role of Party Members

It is already mentioned in this chapter that Weber's work on social stratification remained unfinished because of his early demise as he was severely unwell hence, he could not finish the analysis of party dynamics (Brennan, 1997). As a result, the concept of party has not flourished like the concept of *class* and *status* in the analysis of social stratification. Perhaps, this could be one of the reasons that contemporary academic researchers have not given enough attention in the analysis of party or its dynamics in the context of modern societies. Having said that Weber's concept of party is equally important (like class and status) to understand the domination and control of the powerful associations or organisations in a given society because party is not a community or a group, rather it is an organisation that works to achieve certain predefine goals. Weber said:

> Whereas the genuine place of 'classes' is within the economic order, the place of 'status groups' is within the social order, that is, within the sphere of the distribution of 'honour'. From within these spheres, classes and status groups influence one another and they influence the legal order and are in turn influenced by it. But 'parties' live in a hose of 'power'. Their action is oriented toward the acquisition of social 'power', that is to say, toward influencing a communal action no matter what its content may be (cited from Gerth and Mills, 1958, p. 194).

According to Weber (1978), party is an association of different people regardless of their economic conditions and principles of consumptions which attempts to influence the social action. And, the goal of a party is to be in the realm of power through the acquisition of power (Weber, 1978, p. 938). Unlike *class* and *status*, a party is likely to have a well-planned constitution, manifestation, certain specific goals, a leader, and active and hardcore followers. For Weber, party leader is the 'only real' subject of political action as he or she is capable of excessing individual

responsibility and acting on personal motives. In fact, the party leader is more like an autocrat person who administers and dehumanises the political party as well as the community by becoming the leader of the parliament in a democratic country through the electoral success. However, the basis of political power of the modern democratic parties resides in control of votes in parliamentary democracy (Weber, 1978, p. 285). Therefore, Weber suspected that political parties may adopt a diverse range of violence to gain votes with harsh or subtle uses of money, power, social influence, crude hoaxes and so on in order to win the parliamentary election and continuously holding the power. Weber (1978) said:

> Modern party is committed to attaining political power within a parliamentary democratic nation-state for its leaders in order to procure material advantages for its active members. Moreover, modern parties are merely interested in putting their leaders into top positions so that he can turn over state offices to his following, the regular and campaign staffs of the party (p. 1397-1398).

Once a party leader becomes the head of the government, he or she would like to stay in the realm of power for a long period of time through bureaucratisation process (Brennan, 1997, p. 237). It is another tactic whereby the modern political parties try to attract the voters to win the election. For Weber, bureaucracy is the ideal situation for the modern political parties that represent the most rational means of wooing and organising the electoral masses into voting for its candidates. Weber (1978) wrote:

> Power of the parties' rests primarily on the organisational effectiveness of these bureaucracies (p. 1399).

Bureaucratisation process also drives towards the development of rigid hierarchical structure within every political party where party leader locates 'at the top' and followed by other members who basically praise their leader (Weber, 1978, p. 285).

Party structure also provides the infinite legislative power to the hand of a party leader that makes him or her capable to achieve the material objectives institutionally. For instance, being the head of a state, party leader often uses a different form of oppression or puts 'legal order' over the society and community in order to run the state indefinitely (Brennan, 1997). Albeit, Weber (1947) argued that the legal order is not the ultimate source of leader's power however, it certainly enhances the possibility to hold power for a longer period of time (p. 180-181).

Having said that more importantly, party leader needs active members who can be persuaded, influenced, commanded, or even forced in order to achieve the party's goals. Weber (1978) particularly emphasised the role of active party members in order to achieve the ideal or material goals such as "sinecures, power and from these honour for the leader and the followers of the party" (p. 194). In so doing, party leader adapts various possible ways (e.g. the selection of different courses of actions) which are not the by-product of social interaction, rather these are carefully chosen through multiple levels of the selection process. Weber (1978) said:

> The term 'party' will be employed to designate associations, membership
> in which rest on formally free recruitment. The end to which is actively
> devoted to secure power within an organisation for its leaders in order
> to attain ideal or material advantages for its active members (p. 284).

However, often it has been seen that the active members of a party overlooked the party's constitution, ideologies, and goals, but use party's affiliation to achieve their own economic and social goals. Trujillo (2007) argued that absorbing with day to day exigencies, members of a party often become apathetic about working to fulfil the leaders' goals only. As a result, party members may deny their constitutional obligations and persuade towards their own goals because power dynamics of a party are mutually rested between the leader and the members (Trujillo, 2007). Brennan (1997) also argued that a party members are 'acting' on their own motives because they are rational and not free to choose means and ends (p. 237).

Along with the active members, party leader also recruits 'hardcore' party members who are mainly responsible to finance the party's activities by gaining supports from the rich sponsors, particularly from the capitalist entrepreneurs. According to Weber (1978), capitalist entrepreneurs have immense interests in state politics or political parties so that they can protect their economic benefits by influencing the government rules, regulations, and trade policies (p. 90). For instance, capitalist entrepreneurs donate huge amount of money to particular party and secure party's nomination to run for the election in a parliamentary democracy. Once they get elected and become the important members of the government, they start influencing the government trade policies to protect or enhance their economic interests (Crouch, 1976; Trujillo, 2007). However, if they failed to influence the government policies, then they started neglecting the government rules, regulations and state laws if any of these rules, regulations, and laws obstruct them to secure their financial interests (Oliver, 1991).

Nevertheless, a modern political party is also highly rationalised because it not only involves in pursuit of power within a highly legal framework but also rests on the development of rational means with clear ends (Gane, 2005). For instance, nowadays, the activities of a modern political party are much broader which involve but not limited to funding elections, mobilising voters, suppressing the mobilisation of other potential voters, controlling media, motivating and providing selective incentives for party members, torturing opposition parties, structuring constitutional and legislative power including executive and judicial at the different level of a society (for details, see Low, 2007). These activities are also embodied not only with the party leader, active and hard-core members but also with the masses, business organisations, bureaucrats, state agencies, judiciary, religious institutions, and many others. Therefore, it can be argued that the more rationalised social actions and social relationships are, the more instrumentally rational party actions, associations, and structures are likely to be as a consequence (Gane, 2005, p. 220).

3.4   Summary and Conclusion

To sum up, Weber's theoretical framework of social stratification (i.e. class, status, and party) is not an unproblematic theory. However, it questions the ideological justification, political power, legitimacy, and cultural defence mechanism of rudimental inequalities in a social system. For instance, first, Weber did overcome the Marx's narrow views of social stratification and offered a multidimensional views including lifestyle, social ranking, education, profession, legal, and political power that create inequality, exploitation, domination, and oppression in a given society. In particular, Weber highlighted the emergence of professional class (e.g. managers, accountants, engineers, lawyers, and many others) who are closely associated with the rationalisation of production and distribution of a modern capitalist's market economy (Brubaker, 1984). Second, Weber introduced the concept of status (e.g. estate, status groups, and social closure) that has been playing a major role to increase struggles and conflicts among the members in a particular society or organisation along with the class conflicts. Finally, and more importantly, Weber showed how a party has emerged in a society with the help of its active members, hard-core members, capitalist class (who control the mass media), and bureaucrats thereafter plans to stay in power indefinitely. As a result, different forms inequalities, exploitations, control, and oppression have been institutionalised in order to secure the economic, social, and political benefits of powerful people over powerless in a given society.

Indeed, both MA and WB research strongly argued that historical context, traditional values, cultural beliefs, social structure, political ideologies as well as social polarisation (e.g. socio-cultural conflict, religious ideologies, and political views) and social stratification (e.g. economic inequalities, social power, and discrimination along the lines of races, class, ethnicity, gender, and status) manifest the labour control/WB in a particular society. As it appears that historically Bangladesh is a socially stratified and politically divided society where powerful people oppress the powerless people through ownership of land, earnings, education, gender, skin

colour, religion, and political ideologies (details are discussed in chapter 5). Therefore, Max Weber's concept of class, status, and party appears to be an appropriate framework to capture the accounting-based bullying behaviours of the owners and managers in the selected RMG factories through filed visit (see, chapter 4). In particular, Weber's framework of social stratification would help to unearth; how and why the respective class situation, social status, and political views of owners and managers may influence them to bully the shop workers on a daily basis. More importantly, the concept of class, status, and party would help to understand; how and why the owners and managers may rationalise/legitimise/institutionalise their bullying behaviours on the shop floor of the selected RMG factories (details are discussed in chapters 7, 8, and 9).

Chapter 4

Research Methodology

4.1 Introduction

The primary objective of this chapter is to outline the methods that were applied to collect data, the challenges involved during the data collection process, and to analyse the collated data. Indeed, the methodological approaches of this study were challenging unlike the other MA studies as this study deals with sensitive data (e.g. abusive behaviours, sexual harassment, humiliation, physical assaults, and many others) which is 'intensely personal for the participants' (Cowles, 1998) as well as 'substantially threat to those who are involved' including the researcher (Lee, 1993). It is emotionally challenging for me too as I am compelled to use the participants' judgements before, during, and after the collection of data because participants are drawn from exploited and vulnerable groups of the society (Bahn and Weatherill, 2012). Although, I obtained adequate training from the University of Essex about data collection process through a case study that involves conducting interviews, focus group discussion (FGD), and observations. Therefore, I was confident enough to collect sensitive data without disclosing the identity of the participants or organisations.

However, I was required to obtain ethical approval from the University of Essex as my research involves with interview and observations. In so doing, with the guidelines of the supervisors, I prepared a project information sheet (see appendix A.1), consent letter of an interviewee (see Appendix A.2), and possible open-ended questions, thereafter submitted to the Research Enterprise Office, the University of Essex for ethical approval for data collection. As the context of my research is

located in Bangladesh, one of the high-risk countries in the world, therefore, the University of Essex asked me to complete an online course on "security training and risk assessment" before approving the ethical approval. Finally, upon the successful completion of the online course, the University of Essex provided me with the ethical approval to go to the field site and start data collection, along with a life insurance policy.

Meanwhile, I contacted few of the NGO's in Bangladesh which closely work with the RMG workers. As those NGOs have already been working with the RMG workers hence, I believed workers could trust me as I would be introduced to them by an NGO, thereafter they would speak freely with me about their experiences of WB as victims or bystanders. More importantly, an NGO can ensure the safety and security of the participants. Therefore, I also sent a copy of the project information sheet, a copy of the consent letter, and a list of probable open-ended questions to the selected NGOs. Apparently, one of the NGOs agreed to help me by providing access to interview the workers in its office in front of an officer.

Nevertheless, after going to Dhaka, I contacted few of the RMG factories to interview the owners, managers, and supervisors as well as to observe the shop floor operations through my personal networks (e.g. friends and colleagues). Again, I sent a copy of the project information sheet, a copy of the consent letter, and a list of probable open-ended questions to the factories' authority. After a long negotiation (what I can ask/do and what I cannot), the top management of five factories allowed me to interview its managers and supervisors. They also allowed me to conduct non-participant observations on the shop floor of their factories.

Likewise, analysing the sensitive data is equally challenging for the researchers as they must draw a thin line to describe whether an event is bullying or not based on the economic, social, cultural, and political atmosphere of a particular society (Bahn and Weatherill, 2012). However, I have applied the 'Thematic Analysis' (TA) to analyse the collated as it has widely been recommended as one of the suitable

methods to analyse the sensitive data (Barbour, 2013; Boyatzis, 1998; Braun and Clarke, 2006; Willig, 1999). In the following sections, details accounts of the methods of data collection, the methodological challenges I faced while collecting data, and the method of data analysis are outlined.

4.2   Methods of Data Collection

In qualitative research, data collection methods depend on a number of internal (e.g. organisational cultures, policies, and environment) and external factors (e.g. national culture, social beliefs, religious ideologies, political views, economic condition, and historical content) of the context of a research project (McClelland, 1995). For instance, Alawattage et al. (2017) suggested that in order to conduct a qualitative research (from critical perspective), researchers should consider the three 'overlapping and interrelated acts' including contextualising (i.e. the act of locating an accounting phenomenon in its relevant cultural, political and institutional setting), historicising (i.e. micro-histories to macro-histories that traces how 'things' have changed in the micro-organisational setting, and then explains them in relation to the 'evolution' of wider socio-political and cultural systems) and theorising (p. 178, 179 & 181). As it is already discussed that this study has adopted Weber's theoretical framework of social stratification to explore 'how' and 'why' the internal and external organisational cultures, norms, values, ideologies as well as economic and political phenomena have been used (deliberately or not) to bully the shop floor workers in the selected RMG factories. According to Colignon and Covaleski (1991);

> Weber uses a comparative perspective, first descriptively and then structurally, to bring out the distinctive features of modem capitalism as a requirement for rational capital accounting. He does not, however, stop at the structural level, but goes on to analyse specific, cultural, and institutional sources of instability, tension, and change in these structural arrangements as they relate to rational capital accounting. Finally, We-

ber provides a framework for analysing specific organisations regarding accounting practices and organisational behaviour (p. 142).

Keeping Weber's framework as guidelines, first, I decided to conduct the in-depth interview, particularly one to one that has been considered one of the most important and widely used technique to collect data in qualitative research (Mcintosh and Morse, 2015; Seary and Liamputtong, 2001). In-depth interview involves ample dialogues between the participants and the researcher which serves the purpose of the research objectives through participant's rationality, ideologies, norms, values, and experiences (Cridland et al., 2016). In fact, mainstream researchers (e.g. positivist who predominantly use quantitative data) also suggested that one to one in-depth interview is an adequate method to collect data because it has greater reliability and response rate (Sudman and Bradburn, 1987).

Having said that, at first I thought, being a native researcher, interviewing the owners, managers, and supervisors of the RMG factories would be an easy task. However, it was one of the most challenging task to get access to the RMG factories and interview them. For example, there was a negative perception among the owners of the RMG factories (whom I approached for interview) about the academic researchers and journalists after the collapse of Rana Plaza. During the field visit, it appeared that majority of the factories owners believed that academic researchers and journalists did great harm to the RMG sector of Bangladesh through their writings. In fact, few of the owners believed that academic researchers have ill motives to sabotage the growth and goodwill of the RMG sector of Bangladesh which has been financed by the Western countries.

Second, there was a narrow view about accounting research among the RMG factories owners (whom I approached) in Bangladesh as they perceived that accounting researchers are primarily interested to know; how much profit an organisation makes and how much tax it has paid? Although, later it made sense to me why they had narrower views about accounting research. For instance, more than 90 percent

RMG factories are operated in Bangladesh (excluding factories located in the export processing zone) under the private ownership (e.g. sole proprietorship and partnership) where family members and friends are the members of top management (http://www.bgmea.com.bd/). Most of these factories have been managed by the first generation entrepreneurs who have limited knowledge about the differences between financial accounting and management accounting. To them, accounting is all about budgeting, calculating profit and loss based on which organisations will pay the taxes to the government. As a result, academic researchers are restricted to get access to the RMG factories in Bangladesh and learn about the ongoing practices of MAC and MB on the shop floor at the beginning.

However, researchers' insider perspective and professional identity can add values to get access and conduct research in their own societies (Hamid, 2010). In fact, the social role and identity of a researcher is perceived with particular powers (Sikes, 2006, p. 110) which can help the researcher to get access to the specific organisations. As I hold a position of a Senior Lecturer (currently on study leave) at the Independent University, Bangladesh hence, I assumed my friends and colleagues hold a high value of me. Therefore, I approached few of my friends and colleagues and requested them to introduce me to their family members, relatives, and friends who own or work in the RMG factories or have known someone in the RMG manufacturing business. I also explained my friends and colleagues about my PhD topic, my research objectives, and what I will be particularly interested to know during the interview. In addition, I provided the project information sheet (see A.1 in appendix A) so that they can explain their family members, relatives, and friends about my research. Finally, I had to ensure them that I would not look into the factories' annual profit and how much tax the factories paid over the years. Eventually, with their help, I managed to interview five of the owners [e.g. managing directors (MD) and directors] of five different factories located in Dhaka and its nearby areas mainly in Ashulia, Gazipur, and Tongi.

In qualitative research, the locations of interview is important because unfamiliar environments and unfavourable factors may have an impact on the quality of data collection (Blackman et al., 2003; Olsson et al., 2013). For instance, Cridland et al. (2016) suggested that interview should not be conducted at home or office as there are circumstances that may interrupt the interview process. However, I did not have much choice to select the locations for the interviews as the MDs and Directors were busy with their business activities. Therefore, they selected the locations for the interviews, mostly at the restaurants nearby their offices. Nevertheless, I requested the participants to sit on the second floor of the selected restaurants as first floors remain relatively busy. I also requested the restaurants' managers and waiters not to bother us by asking additional foods, drinks or services because I wanted to conduct the interviews uninterruptedly. Besides, I requested the restaurants' managers to keep the volume of the music as low as possible so that I can clearly hear the participants. Albeit, in one restaurant, despite my request music was playing loudly when I was about to start the interview. The owner (MD1) sensed my uncomfortableness. He, then called the managers and asked him to turn off the music. Later, I found that the owner I was interviewing also owns the restaurant where I conducted his interview.

During the interviews with the owners, I tried to understand their norms, values, cultures, and languages (Fontana and Frey, 2005). I also started the interviews with warm and open but indirect questions. At the same time, I was patient, listened to them carefully and often showed my empathy (Brinkmann, 2007) towards them. It helped me to build a rapport with the owners and gained their trust (Cridland et al., 2016). Apparently, they started believing me that I did not have any hidden agenda to sabotage the RMG sector of Bangladesh. Therefore, few of the owners shared (off the record) some of their honest thoughts about the ongoing practices of MAC, certain clauses of labour laws, the rules of government and political crisis of Bangladesh which hinder the growth of RMG sector. When I realised that I gained their trust, I shared my helplessness for not being able to interview yet any

of the managers and supervisors of any RMG factories. It is important to know that interviewing the midlevel-management including general managers (GM), production managers (PM), floor managers (FM) and line chiefs (LC) of the RMG factories are also challenging because they are strictly forbidden to talk to any researcher, journalist, and NGO officers. Surprisingly, all the owners except one (that this study interviewed) called the GM of their respective factories and instruct them to help me whatever I required. They also provided me their personal mobile number and asked me to contact if I need further information. With their help, I managed to interview one deputy general manager (DGM), one PM, three FMs and two LCs from the four different RMG factories.

Unlike interviewing the owners and managers, I thought that it would be challenging to interview the RMG workers before going to the field study for various reasons. For instance, first, I thought that it would not be possible to interview the workers on the shop floor because factory authorities may not allow me to talk to the workers while production is taking place. If the factory authorities would even allow me to conduct the interview, workers may not talk to me freely, particularly about the managers' bullying behaviours. Second, I was concerned that female workers (FM) may not talk to me about bullying because it involves sexual harassment that women of Bangladesh usually not prefer to talk to a male. Third, the RMG workers work six days in a week from early morning to late evening hence, they must be exhausted to talk to me during the weekend. Besides, all the RMG workers live in the tiny houses (i.e. one bedroom with communal kitchen and toilet) thus, it would be challenging to talk about managers and supervisors' bullying behaviours in front of their family members including children. Therefore, I was looking for an alternative option where I can conduct the workers' interviews without any interruption.

Apparently, one of my colleague from the Independent University, Bangladesh introduced me with one of the PhD students from the University of Berkley, California, USA who was working on the wellbeing of the RMG workers of Bangladesh. After having discussions through emails and Skype, I learned that she finished her

first round of data collection from Bangladesh with the help of a local NGO. She encouraged me to contact to the Operation Director (OD) of the NGO and shared my research objectives. Following her advise, I sent an email to the OD and explained about my research topic, research objectives and more importantly what types of questions I would be asking to the workers. The OD was convinced with my research topic hence, advised me to contact him as soon as I reach at Dhaka. After reaching at Dhaka, the first think I did was to contact him and share my data collection plan. He, then introduced me with five of his branch managers who were in-charge of five different offices (i.e. Badda, Mohakhali, Mirpur, Ashulia, and Gazipur) where most of the RMG factories are located.

After consulting with the five branch managers of the local NGO, I learned that RMG workers have only one day off that is on Friday. Therefore, a large number of workers come to the NGO offices to receive free medical treatment and other forms of consultations. All the branch managers thus suggested me to visit their offices on Friday so that I could interview more workers. Following their suggestions, I scheduled my interview plan with the five branch managers of the local NGO that I would visit their offices on each Friday. As per schedule, first I visited to the *Badda* office, then *Mohakhali*, followed by *Mirpur*, *Ashulia* and finally *Gazipur* office. Each time, I was given a separate room (i.e. branch manager's room) so that I could freely conduct my interviews. Proving me wrong, both male workers (MWs) and FWs openly and enthusiastically answered all of my questions on the record. With their cooperation, I have managed to collect rich, insightful, and important data for my study.

In his theory of social stratification, Weber (1978) argued that social stratification circles around the distribution of social, political and economic power within the societies regardless of the various time period. Therefore, Weber urged the social scientists to go beyond the structural level of the organisations and try to understand the practice of stratification from the broader social, cultural, political, and historical context. Similarly, Goldthorpe and Marshall (1992) argued that social stratification

is not only associated with individual experiences of their daily lives in a particular social and cultural setting but also historically formed and connected with the social macro-structures. Considering the dynamics of social stratification, I did not restrict myself interviewing only the owners, managers and workers of the selected RMG factories in Bangladesh. Instead, I took the opportunities to interview the Executive Director (ED), OD and few of the councillors of a local NGO because they have been relentlessly working only with the RMG workers of Bangladesh. I also interviewed two academic researchers and one journalist in order to understand more about the ongoing domination and exploitation of the RMG workers.

There is no doubt about the effectiveness of one to one in-depth interview in qualitative research, particularly when research objective is to understand the sensitive topic like bullying (Bahn and Weatherill, 2012). However, sometimes in-depth interview may not answer all the questions that researchers specifically looking for their research (Namey et al., 2016). To overcome the limitations, number of researchers suggested that FGD can help to obtain more reliable data because it encourages the participants to express their views in a way which is less accessible in an in-depth interview (for detail see, Kitzinger, 1995). It is also argued that an FGD can produce more data compared to in-depth interview because participants reveal more ideas in an FGD than one-to-one interview (Krueger and Casey, 2015; Patton, 2015). Although, Lee (1993) argued that FGD may put participants in vulnerable positions when they will share their sufferings in front of others. Nevertheless, Kitzinger (2000) and Wilkinson (2004) ruled out such notion and asserted that FGD rather provide the participants comfort and assurance to talk about their sufferings by creating an interpersonal dynamic among the group members.

Similarly, Morgan and Krueger (1993) argued that an FGD is more useful, particularly when groups members have limited power, influence, education or no education. Whereas Rakow (2011) argued that FGD also helps to reveal the social and cultural interaction among the employees which play an important role in the modern organisation. As this study intends to unearth the practice of bullying in the

context of RMG sector of Bangladesh where workers are less educated (Khatun et al., 2008) and more vulnerable (Siddiqi, 2003) hence, I conducted an FGD that lasted for 2 hours and 30 minutes. Albeit, there is a debate about the perfect number of participants in an FGD where some researchers argued that participants should be between four and eight (Bedford and Burgess, 2001; Cronin, 2001), between six and ten (Bloor et al., 2001; Cameron, 2005), between six to twelve (Subramony et al., 2002) and approximately ten (Kitchin and Tate, 2000) or as many as fourteen (Pugsley, 1996). However, there were 10 participants in the FGD I conducted with the presence of 5 RMG workers (2 MWs and 3 FWs), 2 LCs, 1 academic researcher, 1 journalist, and 1 NGO personnel.

In qualitative research, albeit in-depth interviews and FGD are the primary approach to collect data however, both techniques have some limitations. For instance, it is almost difficult to verify what participants say in the interviews and what they actually do or how they do at work. Particularly, in the recorded interviews, participants may purposely say things in a positive or negative manner (Boxstaens et al., 2015). Whereas, in an FGD, participants may divide into groups that could lead a never-ending debate (Culley et al., 2007; Seymour et al., 2002). Having said that as the main job of a researcher is to understand and identify the actual truth by applying his or her personal experiences and judgements therefore, observation can be an appropriate technique to verify what participant said in the recorded interview or FGD and how they performed at workplace (Mulhall, 2003).

For instance, Walshe et al. (2011) argued that in-depth interview allows the participants to say what they do but observation allows the researchers to see what participants actually do (p. 1048). They further argued that observation also helps the researchers to understand and evaluate the participants' attitudes and actions during the critical time because observation is a privileged way to open a 'black box' of a particular organisation (Bonta et al., 2008). Albeit, some researchers emphasised for participant observation method (Briggs et al., 2003; Pope, 2005) nevertheless, often it becomes intrusive and threatening to the participants as well as to the researchers

(Walshe et al., 2011). Considering the political turmoil and the *July 2016 Dhaka attack* (I was at Dhaka on that time), I decided to conduct non-participant observation in the selected factories. Altogether, I conducted 40 hours of non-participant observations (i.e. 8 hours in each factory) in the five different RMG factories located in outskirts of Dhaka with the prior permission to the MD or Director of the respective factories (see table 4.1). It is important to mention that all the factories' authority not only allowed me to observe the shop floor operation only for one day but also decided the date of my observation.

Table 4.1 A Brief Summary of Observed Factories

SL	Ownership Structure	Location	Employees	Products	Capacity	Buyer
F1	Family	Gazipur	1,500	Men's/Women's Wear	150,000	USA/Europe
F2	Friends	Tongi	1,200	Men's Shirt	50,000	Europe
F3	Family	Ashulia	1,000*	Denims	70,000**	USA/Europe
F4	Family	Ashulia	700*	Men's Wear	40,000**	USA
F5	Friends	Mirpur	300*	Children Wear	20,000**	Eastern Europe

* Factories could not tell the exact number of employees.
 **Factories did not give the exact amount of monthly production targets.

On the given dates, I reached to the selected factories between before 9:00 a.m. Most of the cases, I was taken to the managers' office upon my arrival and introduced me with the PM, FMs, and LCs of each factory except F2 where the marketing director welcomed me and took me to his office. Each observation, I had short conversations with the managers and supervisors while having tea and biscuits. In those conversations, I was strongly reminded not to talk to any of the workers or take any photographs of the shop floor operation. Having said that the PM of F4 did not forbid me to talk to the workers or take any photographs (see a photograph of factory observation in image 4.1). Perhaps, it was because my friend (he is one of the directors, and his father is the MD, of this factory) called the PM and asked

him to help me in every possible way. However, after 30 minutes or so, I started my observations on the shop floor operation of each factory in each visit.

Fig. 4.1 One of the shop floor that this study observed (picture is purposely blurred)

For example, in the F2, there is a balcony adjacent to the marketing director office, from where the ground floor operation is conveniently seen. The marketing director explained to me that they purposely made the floor plan (i.e. factory was built in 2011) in such a way that all the directors can easily monitor the shop floor operation from their offices. There were few chairs and table kept in the balcony. The marketing director insisted me to sit over there and observe the shop floor. Apparently, I did not much choice but had to start the observation from the balcony. Unfortunately, from the balcony, I could not hear any conversation between a supervisor and a worker. Hence, I particularly gave attention to the body language of a supervisor towards the shop floor workers because the WB researchers strongly argued that

body languages including getting space, towering over, eye rolling, or interrupting while speaking to a subordinate worker to feel incompetent and down are part of bullying behaviours (Alspach, 2007; Cortina et al., 2011; Gumbus and Lyons, 2011). In fact, on one occasion, I saw that one of the LCs in F2 threw a piece of garment on the machine of a young FW and said something harshly by pointing a finger to her face. In another occasion, I observed that another LC leaned over the machine of an FW and said something with an aggressive posture, then left angrily.
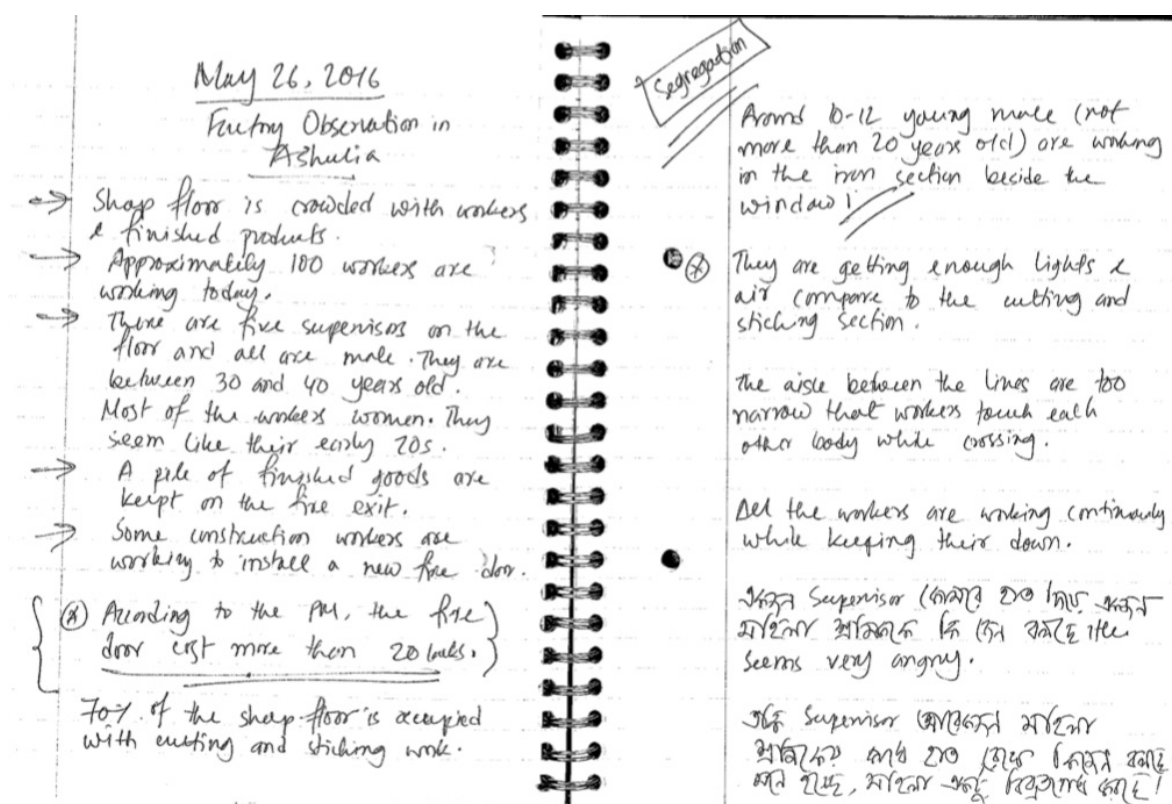
Fig. 4.2 A page from my notebook

Whereas, on the other four factories, I sat on a corner of the shop floor to conduct the non-participant observations. One thing I found common in all the five factories that sound of the sewing machines was too loud that workers and supervisors were lean to each other's to communicate. Again, I could not hear the conversation between a supervisor and worker hence, I focused more on the body languages of the supervisors towards the workers thereafter, took as many notes as possible in my

notebook (see a page from my notes book in image 4.2). For instance, in the F4, I saw that the PM sat on a chair in the middle of an aisle while keeping his feet on the table where an FW was working. The PM had a tally-book in one hand and a calculator in another hand. I appeared that he was doing some sort of calculations. After a while, a young boy around 12-14 years old, brought a cup of tea for the PM. As his hands were occupied, the PM instructed the boy to keep the teacup on the same table beside his feet. Then, I particularly observed the body language and expression of that FW. She seemed nervous and working carefully to avoid any collision with the PM's feet or his cup of tea.

I tried to remain watchful as much as possible to capture or understand the body languages of the supervisors and the workers as I was given an opportunity to observe the shop floor operation only for a day in each factory. Therefore, I carried enough food and water with me so that I did not need to take a short recess during the observations except for using a toilet. I found that the workers' toilets were extremely unhygienic in the F3, F4, and F5. It seemed the workers' toilets were not cleaned for months. Although, I was recommended to use the managers' toilets in each factory which were much hygienic than the workers. However, during the lunch break, I was invited to have lunch with the managers. They offered me to lunch but I respectfully declined as I carried my own lunch. While having lunch, I tried to have an informal conversation with the FMs and LCs in order to understand their philosophies on accounting practices, working environment, workers' rights, social stratification, bullying behaviours in the context of the RMG sector in Bangladesh. I could not take notes of these informal conversations during the lunch breaks. Nevertheless, I wrote short notes right after the lunch breaks and wrote in details after coming home from each of the factory observation.

Finally, I gathered data from books, published academic journals, conference papers, unpublished reports, newspaper articles, documentaries and various reports available in online in order to understand the internal and external environments of an organisation (Parker, 2012; Yin, 2003). Going through the published and

unpublished documents helped me to understand the ongoing practices of MAC and its connection with WB in the modern organisations across the world. It also helped me to understand about the rise and fall of RMG industry in different societies in the different historical period. Nevertheless, technical reports published by various organisations (e.g. World Bank, ILO, UNICEF and HRW) enhanced my knowledge about the government policies, labour laws and regulations, functions and objectives of the trade unions, purposes and goals of the development agencies, and objectives of the RMG factories owners' associations (i.e. BGMEA and BKMEA).

4.3   Methods of Data Analysis

Conducting qualitative research in social science, particularly to explore the sensitive issues like bullying is not an easy task because text data is invariably *unstructured* and *unwieldy* (Huberman and Miles, 2002; Strauss, 1987). In addition, researcher filed notes on participants' experiences, emotions, body languages, and organisations' descriptions may become cumbersome to analyse. Therefore, researchers experiences and judgements play a vital role to provide a structure and systematic analysis of qualitative data while ensuring the authenticity and genuineness of the original raw data (Miles et al., 2013).

However, I enrolled in six modules of advanced research methodology in social science including data collection and analysis in qualitative research during the first one and a half year of the PhD programme at the University of Essex. In particular, I attended an intensive module on research methodology offered by the Essex Summer School focusing on how to collect and analysis the qualitative data for social science. There were two instructors of that module who especially focused on how to gather data through one-to-one in-depth interviews, FGD, participant observation, non-participant observation as well as how to transcribe, code and analysis the collated data. This module indeed made me familiar with the different approaches of data analysis including TA (Boyatzis, 1998), conversation analysis (Hutchby and Wooffitt,

1998), interpretative phenomenological analysis (Smith and Osborn, 2003), grounded theory analysis (Strauss and Corbin, 1998), discourse analysis (Willig, 2015), and narrative analysis (Murray, 2015).

From the above-mentioned methods of data analysis, the TA appeared to be the most suitable approach to analyse the sensitive data I collected was first proposed by Boyatzis (1998) and later improved by Braun and Clarke (2006). For instance, first, TA is considered one of the foundational method for qualitative research that captures wide range of themes from the data which are important and relevant to the research objectives and research questions (Braun and Clarke, 2006). Second, it searches for the themes across the collated data thereafter highlights the appropriate themes related to the theoretical arguments. According to Boyatzis (1998), themes related to theoretical arguments are driven by the researchers theoretical framework and research questions which not only describe the data but also provide details accounts of data. Third, TA goes beyond the *latent level* (i.e. surface level of the data) and looks for underlying ideas, assumptions and ideologies which may provide some important meanings to the findings of the research (Boyatzis, 1998; Braun and Clarke, 2006). Fourth, it acknowledges how participants make sense of an event through their experiences and how the wider social context influences their sense-making while retaining the focus on material and other limits of *reality* (Willig, 1999). Finally, TA offers the researchers to use their own reflexivity and judgements because certain themes occupy more space than others (Braun and Clarke, 2006).

In the following section, I systematically describe how I analysis the field data in four steps: familiarising with the collected data, generating initial codes, searching for themes and reviewing and refine the themes (Barbour, 2013; Braun and Clarke, 2006; Miles et al., 2013) through NVivo 10.

4.3.1   Stage 1: Familiarising with the Collated Data

Familiarisation with the collated data requires to listening the recordings (if the interviews are recorded), transcribing the data, reading the transcripts, and field notes in an iterative manner by travelling back and forth between the transcripts and the theoretical arguments (Braun and Clarke, 2006; Huberman and Miles, 2002). In this study, I solely conducted all the interviews, FGD, and non-participant observations from April 2016 to September 2016 hence, I was already familiar with the data which I gathered. Besides, all the interviews were conducted in *Bangla* except two directors preferred to speak in English. As my first language is *Bangla* and I have lived almost 14 years in Dhaka therefore, I was also familiar with the local norms, values and cultural beliefs of the participants. For instance, I understood almost every word and its contexts which participants told me during the interviews and FGD. However, I asked for further clarification whenever I failed to understand a single word or had even the slightest doubt.

Albeit, I am proficient in reading and writing in *Bangla* however, I did not know how to type *Bangla* in computer. Indeed, it put me in a difficult position to transcribe all the recorded interviews. In qualitative research, transcription is important because it gives the researchers an excellent way to familiarise with the data (Riessman, 1993). Having said that considering the sensitivity of the data that I collected, particularly from the RMG workers, at first, I tried to learn typing in *Bangla*. Soon, I realised that it was not my cup of tea because typing in *Bangla* is a complex and time-consuming task. Hence, I approached three of my students at the Independent University, Bangladesh who are excellent in typing *Bangla*. I explained them about the sensitivity, confidentiality, and importance of the data that I gathered for my PhD research. Although, no personal information (e.g. participant name, age, name of the factory and, other revealing information) were disclosed in the recorded interview. However, again to ensure the utmost confidentiality of the

data, they signed on the employment letters that highlights the job responsibilities, confidentiality and consequences of breaching any of the clauses.

As they did not transcribe any interview script before hence, I provided them rigorous training and showed them how to do the verbatim transcription. To protect the data, I asked them to work in my office computer at the Independent University, Bangladesh that did not have internet connection. They were also restricted to bring any electronic device (except mobile phone) in my office. Working in my office provided them opportunities to ask me questions or clarify any doubts they had (e.g. to understand particular words) while transcribing the data from the recorder. As soon as they finished the transcription of an interview, I immediately printed the copy of transcript. I also kept my diary where I wrote all the field notes including the interviewee's body languages, their emotions, reactions, and my reflections. Going through the transcripts scrutiny and listening to the recordings of each interviewee multiple times helped me to identify the typing errors. Repeated reading and listening also helped me to understand the participants' emotions, fluctuation of their voice, and the content of particular words that participants empathised. For instance, a 26 years old FW was shaky and looking around frequently when she was describing how her supervisor sexually harassed her and other FWs on the shop floor. I saw worries and fears on her face as the incident becomes a nightmare in her life that haunts her everywhere. I clearly recalled her body languages and psychological condition whenever I read the transcript of her interview.

Finally, for the convenience of this study, I translated all the transcripts into English by myself. During the translation process, I realised that there were few words which participants used (e.g especially RMG workers) would become hard to express in the English language while maintaining the essence of its originality. For instance, most of the FWs mentioned that LCs and FMs often said *kharap khota* to them (they were reluctant to share the specific words) if they were late or unable to produce the given targets. If I directly translate the meaning of *kharap khota* then it would be something like 'bad or offensive' words. However, in the context of

Bangladesh, often a man said *kharap kotha* to a woman when he intended to harass her sexually. Therefore, I used 'sexual harassment' instead of 'bad or offensive words' in the translated version. Nevertheless, I also applied my knowledge and judgements about the contexts and contents of the words while making the translation.

4.3.2   Stage 2: Generating Initial Codes

Coding is one of the most basic element of raw data that can be processed and organised through meaningful themes (Boyatzis, 1998; Tuckett, 2005). It is also an important part of data analysis in qualitative research (Miles and Huberman, 1994) because the excellence of research rests in the large part of excellence coding (Strauss, 1987, p. 27). Therefore, first, I adopted the *open coding* (also known as unrestricted coding) that examines the transcripts, field notes, observational notes, and other documents which have been considered to use in this study (details codes are provided in Appendix A.1). The main objective of open coding is to explore the data in a way which may produce some concepts that may fit with the theoretical arguments of the study.

For instance, when I was going through the transcripts, I found that majority of the RMG factories (based on workers' interviews and my observations) maintained two sets of service books to record the production related activities including production volume, total working hours, individual workers' working hours, total overtimes, earned wage, wage deduction, and many others of each worker. At first, I thought that it would be a local management practice hence, I coded it as *double service books* (for details, see 7.2.4 in chapter 7). Later, I realised that 'double service books' is a mechanism of MAC that has been used by the managers and supervisors (with the direct consent of the owners) to pay fewer wages to the shop floor workers than they have actually earned on a particular day. This is how open coding helped me to explore few of the concepts (e.g. double service books and deception) which have been practising in the selected RMG factories in Bangladesh.

Afterwards, I applied the *axial coding* that involves rigorous analysis of the data once at a time (Strauss, 1987). The ultimate objective of axial coding is to find out the relationship among the codes. For example, the concept of 'double service books' is indeed a strong element of MAC however, it is also equally related to MB that aims to exploit and deceive the shop floor workers because of their respective economic class (i.e. poor) and social status (i.e. lack of education and villagers). Therefore, axial coding helped me to narrow down the vast data into reasonable codes and determine the probable relationship with other codes (Braun and Clarke, 2006). Nevertheless, as coding is vital for qualitative research hence, it needs to be scrutinised or cross-examining through *peer-debriefing* (Lincoln and Guba, 1985). In fact, a number of researchers emphasised on peer-debriefing while creating codes in qualitative research because it helps the researchers to identify the blind spots that researchers may not focus or forget to incorporate (Huberman and Miles, 2002; Seale, 1999). Therefore, I shared the initial codes to my supervisor and discussed the relevance and importance of existing codes with him on a regular basis.

4.3.3 Stage 3: Searching for Initial Themes

The successful creation of themes (e.g. data-driven or theory-driven) depends on the relevant codes (Braun and Clarke, 2006). However, in this study, I particularly emphasised on theory-driven themes in order to relate the practice of MAC and MB with Weber's theoretical framework of social stratification. In so doing, first I started to organise the codes into prospective themes including budgetary control, performance measurement, recruitment, abusive behaviours, harassment, poor workers, uneducated workers, gender, and many others. Nonetheless, converting codes into relevant themes often get disoriented if the researcher fails to visualise and connect them with the theoretical framework. Here, Braun and Clarke (2006) suggested that a *mind map* would become helpful to create the themes in a systematic manner. Therefore, I created a mind map (see Figure 4.3) where I put all the relevant

codes into appropriate themes. Indeed, it helped me to sort out the appropriate sub-themes under the main themes, or between the different levels of themes.
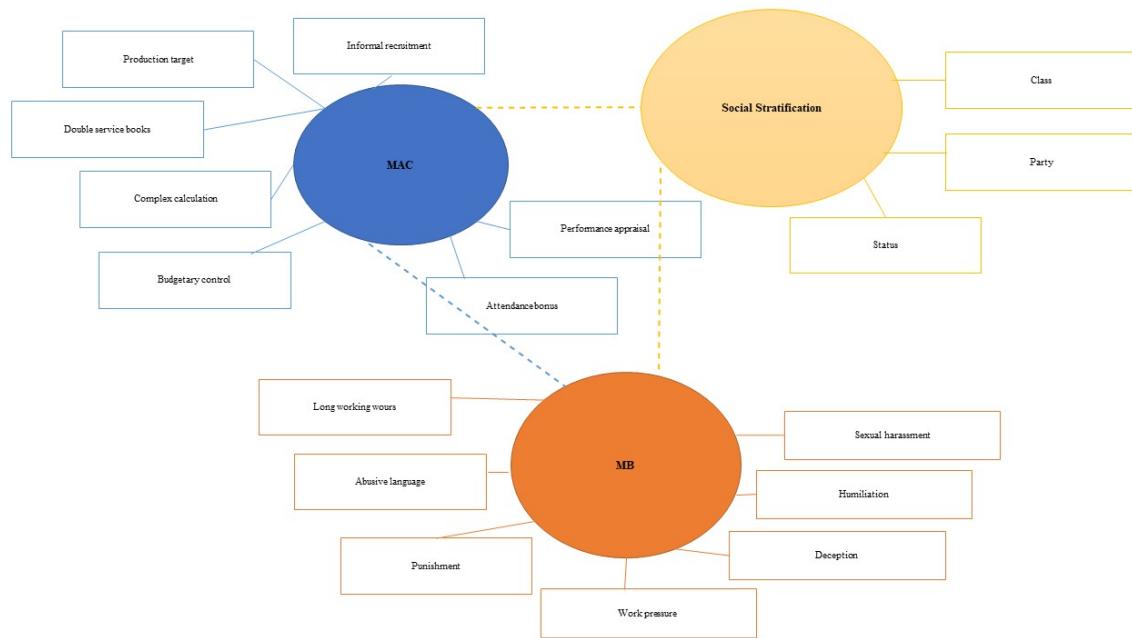
Fig. 4.3 The mind map

For instance, there are different methods of punishments that managers and supervisors of the selected RMG factories applied over the shop floor workers which I categorised in different codes including wage deduction, overtime deduction, increase production target, switching workstation and cancelling earned leaves. However, managers and supervisors also punished the shop floor workers through humiliation and physical assault if the workers failed to deliver the desire production target. Therefore, I created a main theme *punishment* and put all above-mentioned codes as sub-themes under the main theme punishment. It certainly reduced the confusion and brought clarity to the themes. Nevertheless, mind map also helped me to organise the themes coherently by identifying the duplicate or ambiguous themes.

4.3.4   Stage 4: Reviewing and Refining the Themes

In qualitative research, it is obvious that researcher cannot incorporate all the themes in the final analysis because of the large volume of data (Braun and Clarke, 2006). Therefore, it is important to review the generated themes back and forth in order to ensure the relevance and consistency with the research objectives, research questions and theoretical framework of the study. Reviewing the existing themes also help the researcher to identify the irrelevant or duplicate themes which are not suitable for the objective of the study. More importantly, reviewing and refining the themes bring transparency among the generated themes. For instance, initially, I put the code physical assault under the theme punishment. However, while reviewing the themes, I realised that physical assault is not a form of punishment, rather it is an extreme form bullying that has severe physical and psychological consequences on the victims. Therefore, instead of putting physical assault under punishment, I created a new theme *physical assault* because it is a significant finding of this study.

4.4   Conclusion

To summarise, this chapter has outlined the vast volumes of text data which I collected through the in-depth one to one interviews of the 30 RMG workers (e.g. 20 FWs and 10 MWs), 6 managers and supervisors, 5 MDs and directors, 6 NGO officials, 2 academic researchers and 1 journalist. In so doing, I took both written consents (see A.2 in appendix A) and oral consents from all the participants of this study. I also recorded all the interviews in a Dictaphone except four participants (i.e. a director, an FM, an FW and an MW) because they were not comfortable to talk on the record. The length of the interviews is between 20 minutes and 140 minutes. Similarly, I took written and oral consents from the participants of the FGD discussion. The entire FGD was also recorded in Dictaphone. Besides, I conducted 40 hours of non-participant observations in the 5 different factories that provided

rich data for this study. Whereas, published and unpublished documents were also sued in this study which provided a substantial amount of information that helped me to understand the context and contents of this study. Finally, through the TA, I analysed the data which help me to write the following empirical chapters (chapter 5, 6, 7 and 8) articulately.

Chapter 5

My Golden Bengal: A Fertile Land of Bullying

5.1   Introduction

This chapter critically evaluates how and why the mode of productions, religious beliefs, ethnicity, colonial despotism, language, and political ideologies have been applied by the powerful people to dominate and control the powerless people of Bangladesh throughout the history. Indeed, the academic research (e.g. MA and WB) strongly argued that to understand the oppression, violence, exploitation or despotic labour control regime, in a particular society, one must investigate the historical context, social structure, cultural beliefs, religious ideologies, political climate, and economic phenomena of that society. Therefore, the primary objective of this chapter is to depict a complete picture that would help to understand: first, as a society, how oppressive and violent Bangladesh has become throughout history. Second, how and why the modes of productions, as well as the elements of social stratification (e.g. class, race, religion, gender, status, and politics), have been used to oppress the powerless people of Bangladesh by the different rulers/regimes since the 14th century.

More importantly, the historical content analysis in this chapter would also help to understand: how Bangladesh has become a bully society that eventually manifests the despotic labour control regimes/WB in the RMG sector of Bangladesh. Although, the terms including bullying, mobbing, harassment, psychological terror, victimisation, abusive supervision, petty tyranny, destructive leader, and many others (for details, see chapter 3) were not used by the sociologists and historians while explaining the exploitation, domination, or control before the 1990s. Instead, they

preferred to use 'oppression'[1] extensively to explain the social inequality, injustice, exploitation, domination, labour control, coercive behaviours, and other forms of hostilities through class, race, gender, religion, ethnicity, political ideologies, and many others, in different societies, in different historical periods. However, the WB research argued that bullying is a repeated form physical, psychological, *economic, social, cultural, and political* oppression over a less powerful person by a more powerful one (Farrington, 1993, p. 381; emphasis added).

Therefore, before delineating the association between MAC and MB in the context of RMG factories (details are discussed in chapters 7 and 8), this chapter provides a historical overview which explains how Bangladesh has emerged as a bully society/bully nation (details are discussed in section 5.4) on the ground of social stratification and exploitative use of the mode of productions. This chapter is organised as follows: first, it highlights how the common people of Bengal (i.e. present Bangladesh) were systematically and institutionally bullied because of their ethnicity, class, social status, and religious beliefs by the Mughal administrators. Second, this chapter sheds lights on the colonial despotism carried out by the British East India Company (BEIC) through the exploitative modes of production. Third, this chapter discusses the structural and institutional bullying (e.g. economic, cultural, and political) of the brutal regime of Pakistan. Fourth, this chapter describes how the politicians, bureaucrats, military officers, and capitalist class of sovereign Bangladesh have been inherited the exploitative and oppressive behaviours from the previous rulers (i.e. Mughals, BEIC, and Pakistan) therefore, continuously carrying out the

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[1] Oppression is commonly defined as a state of 'power imbalance' characterised by domination, subordination, and resistance where dominant persons or groups exercise their power over the powerless persons or groups to block the material resources (Bartky, 1990; Moane, 1999; Mullaly, 2002). According to Mar'i (1998), "oppression involves institutionalised collective and individual modes of behaviour through which one group attempts to dominate and control another in order to secure political, economic, and/or social psychological advantage" (p. 6). Whereas, Young (1990) asserted: "Oppression refers to the vast and deep injustices some groups suffer as a consequence of often unconscious assumptions and reactions of well-meaning people in ordinary interactions, media and cultural stereotypes, and structural features of bureaucratic hierarchies and market mechanisms" (p. 41). Young (1990) further argued that in order to understand the overall oppression of any society, one must look into the 'economic exploitation' (p. 49), 'social marginalisation' (p. 53), 'powerlessness' (p. 56), 'cultural imperialism' (p. 58) and 'physical or psychological violence' (p. 61).

systematic and institutional bullying over the mass people through property rights, ethnicity, religion, gender, and political ideologies. Finally, this chapter concludes by reiterating how Bangladesh has evolved as a bully nation/bully society.

5.2 Emergence of Bullying Behaviours in Ancient Bengal

The origin of bullying behaviours in Bengal might started through the introduction of caste system that emerged even 1,000 years before the birth of Christ (BBC, 2017). Traditionally, the caste system in Hindu religion (people of Bengal were mostly Hindus before the conquest of Muslim in 1204 A.D.) bestows many privileges on upper caste (i.e. Brahmin) while restricting the lower caste (i.e. Shudra) to certain cultural, social, and economic resources in Bengali society. However, this study excludes the bullying behaviours that are rooted in the caste systems for a number of reasons. First, in the caste system, economic production is based upon 'hereditary monopoly', not on the means of production. Hence, the production of goods and services in the caste system is a functional conceptualisation, "like a colony of bees, where each class of insects doing its work naturally and harmoniously" (Cox, 1945, p. 361). Indeed, in the caste system, people are not working harmoniously, rather lower castes have been systematically and institutionally force to work in certain professions and restricted to switch their professions. Second, there is no public antagonism against labour exploitation in the caste system. For example, in Hindu societies, the occupation is a circumscribed productive unit where people do not have an option to choose their occupations. Instead, people birth determines what occupations they will carry out in future like their ancestors (Mukhopadhyay, 1980).

To illustrate, *Brahmins* are assigned to religious and other forms of education aiming to the continuation of knowledge in societies. *Kshatriyas*, on the other hand, are responsible to read, learn, sacrifice, serve the administration, fight and protect the treasure of the society. The next caste is *Vaishyas* who is designated to do farming including crops cultivation, raising livestock, conducting trade, and commerce.

Finally, the *Shudras* is compelled to serve the three others castes in every possible way (Currie, 1984; Lemercinier, 1981). Therefore, there are no supervisors or managers employing in caste system who stipulate wages to produce commodities which belong to the owners that they expect to sell and make profit. More importantly, there is no proletariat, no class struggle and *no power imbalance* in the caste-based economic production (Cox, 1945, p. 361; emphasis added). As a result, the caste system is not a hypothesis or a social theory, rather it is a mythological concept that does not have authority over the modes of productions or socially constructed social stratification.

5.2.1   Thrives of Marginalisation during the Mughal Empire

The beginning of Mughal dynasty in greater India (including Bengal) started in 1526 when *Babur*, the first Mughal emperor defeated *Ibrahim Lodi*, the last Sultan of Delhi. Although it was said that Mughal invaded India to spread the religion (i.e. Islam) however, it was far more than religious missionaries. According to Harris (1989), the main objective of the Mughal was to socially, culturally, and economically oppress the people of India. In so doing, Mughal administration (commonly known as Mughal court) became the centre of political power from where Mughal administrators institutionally marginalised the people of India in the name of *aristocracy* and *bureaucracy*. For instance, Mughal administration was dominated by the 'patrimonial bureaucracy' where all the administrative officers were *Persian* and *Turco-Mongol* (Blake, 1979). They considered themselves *Ashraf* (i.e. purer Muslim because they were closely related to the Prophet Mohammed) henceforth treated the Bengali Muslims as *Atraf* (i.e. inferior Muslim because they converted from the low caste Hindus). Based on this ethnic origin, the Mughal administrators restricted the Indian Muslims from the government and other officials jobs in Mughal court (for details, see Ahmed, 1973).

Mughal administrators also considered themselves racially superior as their skin complexion were fairer than the people of India. Therefore, they treated the people of India as 'semi-barbarians', 'blacks', and 'salves' (Bernier, 1916). Along with the ethnic origin, the Mughal administrators also geographically stratified the people of India based on religious beliefs. For instance, the Muslims administrators and soldiers came with the Mughal from Afghanistan and Persia settled in the southern part of India were given privileges to the government jobs. Whereas, the people of India were restricted to move to the southern part of India but forced to settle in the northern part of India (Hasan, 1964). In addition, the Mughal administrators also used the religion to exploit (socially and economically) the Hindu population in India (Eraly, 2007). For example, Hindu population was forced to pay the pilgrim tax (which was commonly known as *Jizya*) to support the expansion of Mughal empire, particularly to finance the foods, shelters and transportations of the Mughal armies (Chandra, 2009).

To intensify their economic exploitation over the people of India, particularly to the people of Bengal, the Mughal administration appointed local *Zamindars* (i.e. landowners who lease the land to the peasants) to collect the revenue tax from rural areas (Harris, 1989). The introduction of *Zamindari* system widened the inequalities, exploitations, discriminations and power struggle in Bengali societies. According to Raychaudhuri (1969), Zamindars were given more power to collect the revenues on behalf of the Mughals hence, some of the Zamindars 'enslaved' the local peasants, their families as well as their estates. Whereas, Bernier (1916), witnessed that if the peasants failed to pay the tax or debt, then Zamindars enslaved their wives and young girls and sold them to the slave market in Goa, the coastal area of India (see Figure 5.1). However, Moreland (1920) wrote:

> Men and women, living from seasons to seasons on the verge of hunger, could be contented so long as the supply of the food held out; when it failed, as it too often did, their hope of salvation was the slave trader,

and the alternatives were cannibalism, suicide or starvation. The only way of escape from that system lay through an increase in production, coupled with a rising standard of life, but this road was barred effectively by the administrative methods in vogue, which penalized production and regarded every indication of increased consumption as a signal of fresh extortion (cited from Eraly, 2007, p. 181).

Fig. 5.1 The main street of Goa with salves, money-changers, merchants, and porters

Source: luisdias.wordpress.com

Nevertheless, the introduction of revenue tax collection through Zamindars also created a power struggle among the Zamindars. For example, the Mughal administration categorised the Zamindars of Bengal into three different groups: autonomous Zamindars, intermediary Zamindars, and primary Zamindars based on the amount of lands and political power the Zamindars held (Hasan, 1964). For instance, the autonomous Zamindars exercised their rights over the lands and jurisdictions held by the intermediary Zamindars. Similarly, the intermediary Zamindars exercised their rights and jurisdictions over the primary Zamindars. This power struggle among the Zamindars caused few of the famines in Bengal because they were imposing more tax to the peasants even during the off-seasons or droughts. The primary objective of imposing more taxes to the peasants to expand the *Zamindari* which eventually

uplifted the economic resources and social status of the Zamindars (Winters et al., 2017).

5.2.2   Economic and Political Oppression during the British Empire

The BEIC started its trade relationship with the Mughal administration in 1608 by importing goods including cotton, silk, indigo dye, saltpetre, and tea from India (Thakur, 2013). However, like Mughals, the true intention of the BEIC was to gain control not only over the trade but also over the land of India. To accomplish this dream, BEIC recruited people from England who could play the role of 'soldier businessman' (Harris, 1989). Eventually, by passing the 'Indian Bill' in the British Parliament in 1784, the BEIC gained its absolute control over the trade, land, and people of India (ibid). Since then, India became the full-fledged British colony and BEIC became the sole agency of England to business with India (Roy, 1996). Apparently, the BEIC monopolised the modes of production of Indian goods including cotton production, opium production and the ownership of lands through its exploitative business tactics and hostile management (Beckert, 2014).

For instance, the cotton and cotton made products were one of the most profitable products of India even before the invasion of Mughal. It had greater demand across the world including Middle East, Europe, America and Africa not only for its finest quality but also for the extraordinary craftsmanship of the local weavers of Bengal (Beckert, 2014). Daniel Defoe, an English writer observed the domination of Indian cotton in England as he wrote:

> Creep into our Houses, our Closets and Bed Chambers, Curtains, Cushions, Chairs, and at last Beds themselves were nothing but Calicoes or Indian stuffs (cited from Beckert, 2014, p. 33).

However, the cotton production and cloth manufacturing were destroyed through the extreme forms of oppression carried out by the BEIC and its local agents. For

instance, the BEIC used to collect the cotton and cotton made products from the rural weavers through middlemen locally known as *Banias*. The local weavers were comfortable to do business with *Banias* as they knew each other and worked collectively to protect their mutual economic benefits (Beckert, 2014).

Nevertheless, in 1875, the 'Board of Trade' in London instructed the governor general of BEIC to remove all the *Banias* and replace with its own agents who would acquire the cotton and cotton made products from the rural weavers at the cheapest price (Mitra, 1978). At the same time, the company forbid the cotton producers and weavers not to take any loans from the local creditors except from the company designated agents (e.g. the interest rate was higher than the rate offered by the local creditors). In fact, the BEIC even tried to relocate the rural weavers from all over the India to Bombay (present Mumbai) so that it could strictly monitor and supervise the weavers (ibid). This time, the BEIC failed to relocate the weavers to Bombay upon the resistance of weavers that infuriated the governor general of the BEIC. In retaliation, the governor general introduced a new law that none of the weavers could produce or sell additional clothes or fabrics to any third parties except the company's nominated agents (Arasaratnam, 1987).

To oppress the weavers further, the BEIC hired more agents so that they could constantly supervise the cotton manufacturing process in rural areas of Bengal (Beckert, 2014). The local agents were given more power to inspect the looms and ensured that clothes were, as promised, produced and sold only to the company's nominated middlemen. It was revealed that If any weavers produced additional clothes and sold to any third party, then company's agents imposed more tax or seized the weavers' looms (Hossain, 1979). In addition, the BEIC's agents physically assaulted the local weavers who disobeyed the company's rules and regulations. According to Hossain (1979);

> The company's Gumashta [local agent] seized him [weaver] and his
> son, flogged him severely, painted his face black and white, tied his

hand behind his back and marched him through the town escorted by
seapoys [soldiers employed by the company] announcing 'any weaver
found working for private merchants should receive similar punishment.'
Many weavers, seeing this, have run away. It was difficult to find out
which were Company's weavers and everybody advanced to Company
weavers (p. 333-334).

As a result, income of the local weavers fell but they were forced to continue the cot-
ton manufacturing upon the oppression of the BEIC's agents and soldiers (Arasarat-
nam, 1987). According to Prakash (2004), to escape from the extreme economic
exploitation and physical torture, a large number of weavers fled from the territo-
ries that had been strictly monitored and controlled by the company's agents and
soldiers.

Like weavers, the peasants of India were also equally exploited and physically
tortured by the BEIC and its local agents. For example, after cotton, opium was
the most profitable products because it was famous for its supreme quality across
the world, particularly to the people of China. It was documented that the BEIC
exported a large amount of opium to China in exchange for tea as British people
had the strong desire for Chinese tea during 1700-1800 (Wright, 2014). Realising the
greater demand for opium among the people of China, the BEIC forced the local
peasants to cultivate more poppies on their lands instead of rice or any other crops.
The BEIC also patronised the local Zamindars to coerce the local peasants in their
areas to produce more poppies instead of rice or any other crops. When Zamindars
realised that opium production was more profitable than rice, they also forced the
local peasants to produce poppy even on the same fields with rice (Richards, 2002).

Like cotton manufacturing, the BEIC also monopolised the opium production
and distribution by introducing a new law. For instance, in 1979, *Lord Cornwallis*, the
Governor General of India, introduced a licensing system in poppy production that
only licence holders' peasants could cultivate nothing but poppies on their lands

Fig. 5.2 The weavers of Bengal are fleeing from the company's oppression

(Richards, 2002). Whereas, the remaining peasants who did not have licenses were forbidden to cultivate anything but poppies on their lands. According to the new law, it was a serious criminal offence if a license holder peasant grew other crops than poppy and a non-licence holder peasant grew poppy on his land (Wright, 2014). Moreover, poppy cultivators and opium producers were strictly supervised and monitored by the company's agents. If any peasants were found doing otherwise, then they were not only forced to pay more taxes but also physically tortured by the company's agents and soldiers. An officer of the Opium Department of BEIC said:

> It has over and again been shown in the annual reports of this Agency
> that in the majority of cases cultivators are harassed by the police and
> punished criminally for the possession of infinitesimally small quantities
> of opium. In some cases the seizures do not exceed a few grains which a

cultivator's wife or other female member of the house had retained for
medicinal purposes (cited from Richards, 2002, p. 414).

Fig. 5.3 The Great Bengal Famine in 1769-1773

Photo credit: W W Hopper

Having said that the economic oppression of the peasants did not end here,
rather it was intensified after the introduction of 'permanent settlement' in 1793.
By suspending the traditional agrarian ownership structure of property (e.g. local
peasants inherited and cultivated on this lands generations after generation), per-
manent settlement made the Zamindars new and legal owners of the lands and
estates (Chatterjee, 1986). According to Harris (1989), permanent settlement severely
affected the traditional ownership structure of lands and estates in Bengal because
it shifted the mode of production into a semi-capitalist system where Zamindars
became the 'owners' and peasants became the 'workers' (p. 271). It eventually

intensified the economic exploitations over the peasants as Zamindars forced them to pay more revenue tax than before (*ibid*). As a result, the life of Bengali peasants was endangered because they had to bear all the risks (e.g. droughts and floods) associated with the cultivation process (Ambirajan, 1978, p. 150). Altogether, these severe economic oppression over the peasants of Bengal resulted few of the great famines (i.e. Great Bengal famine in 1769-1773, Chalisa famine in 1783-1784, Orissa famine in 1886, and Bihar famine in 1873-74; see Figure 5.3) that killed more than 36 million people only in Bengal (Arnold, 1988; Hall-Mathews, 1996; Sen, 1981).

Albeit, permanent settlement enhanced the economic resources and political power of the Zamindars however, they were also controlled and dominated by the BEIC. The economic power, social status, and political influence of the Zamindars were not even secured during the British colonial period (Harris, 1989). For instance, none of the Zamindars had the liberty to produce any other crops on their lands that were designated for poppy cultivation. If any Zamindar disobeyed the BEIC's instructions and allowed any peasant to produce rice or other crops, then particular Zamindar would face criminal charges (Wright, 2014). As a result, one-third of the Zamindars lost their Zamindari because either they violated the company's laws or they failed to pay the full amount of taxes to the company (Ambirajan, 1978).

5.2.3 Cultural, Political, and Economic Oppression of Pakistan

In 1947, the prolonged oppression of BEIC finally ended but divided the nation into two countries - Pakistan and India based on religious faith (i.e. Muslim and Hindu). Albeit, Bengal shared (still sharing) the same border with India however, the people of Bengal decided to be with Pakistan despite the social and cultural differences. More importantly, geographically Pakistan was 1,000 miles away from the land of Bengal (Khan, 1972). Nevertheless, regardless of social, cultural, political, and geographical differences, the people of Bengal made this decision not because majority of the people of Bengal were Muslim. Instead, people of Bengal wanted to

escape from the structural and systematic oppression of the Zamindars and upper-caste Hindus who were the main collaborators of BEIC (Meher, 2015; Ziring, 2010). Having said that like before, the people of Bengal could not escape from extreme oppression, rather faced the worst form of economic, social, cultural and political exploitations carried out by the Pakistanis politicians, militarise and bureaucrats (Khan, 1972). According to Schanberg (1971), the economic and cultural oppression of Pakistan was far worse than the British colonisation.

For instance, the federal government of Pakistan was dominated and controlled by the *Punjabi* (i.e. the settlers of Punjab province in Pakistan) bureaucrats, army officers, and politicians (Kazi, 1994). Whereas, Bengalis were under-represented both in the federal government administration as well as in the armed forces because of the cultural supremacy of *Punjabi* officers that hindered the economic growth of Bengal. It was revealed that there were only 27,648 Bengali officers in the federal government in against of 114,302 Pakistani officers (Mazari, 1999, p. 136). The difference was even worse in armed forces where only 47 Bengali officers represented both in army, navy and air force against 1,233 Pakistani officers (Akbar, 2011, p. 241). As the representation of Bengali officers in the federal government was negligible hence, Bengali officers did not have power or authority to make any decisions to improve the economic condition of Bengal. On the other hand, the key administrative positions were occupied by the Pakistani bureaucrats and army officers who considered Bengal as their *colony* (Zaheer, 1994; Ziring, 2010)

The continuous domination and control of the Pakistani bureaucrats and military officers resulted in extreme economic exploitation that literary crippled the economy of Bengal (Choudhury, 1972). For example, jute (known as golden fibre because it only produce in Bengal) was one of the main earning sources of the federal government of Pakistan (Hoque and Hopper, 1994). However, more than 80 percent of jute revenue was spent in Pakistan, especially to modernise the armed forces and developed the infrastructures (Choudhury, 1972). According to Sheikh Mujibur Rahman, the father of the Bengali nation:

Jute, the backbone of the economy of East Pakistan [present Bangladesh] had to lose export market through a deliberate and defective policy. Tea was no more exported from East Pakistan as it finds its way to Middle Eastern countries through the backdoor. Tobacco, another cash crop of the Bangladesh, was facing crisis. By imposing duty on salt manufacturing, thousands of people had been rendered jobless to the benefit of salt producers of West Pakistan [present Pakistan].

He further said:

East Pakistan earned bulk of foreign exchange after independence, 80 percent of the foreign exchange was spent in West Pakistan. It was through deliberate measures, the flourishing handloom industry of East Pakistan had to face extinction, throwing 20 lakh persons to unemployment, to ensure protected market for the finished goods of West Pakistani mills. In the name of protectionism the people of East Pakistan had to purchase cloth at a price six times higher than that of the imported cloth from Japan and other countries [The Morning News, Dacca, March 2, 1970, p. 1; cited from Khan (1972)].

In addition, by introducing a special ordinance, Pakistan took away the rights of Bengal to collect its own provincial sales tax, income tax, import and export duties (Asadullah, 2010). According to Khan (1972), more than $2.5 billion (i.e. approximately $15 billion in present days) were transferred from Bengal and invested in Pakistan over the 23 years of oppression. In consequences, Bengal faced serious economic hardship to manage its own development expenditures. For instance, despite Bengal had more school going population, there were only 4,000 primary schools in Bengal whereas, more than 42,500 primary schools were established in Pakistan (Asadullah, 2010). Moreover, the primary school teachers of Bengal received no professional trainings to improve their knowledge and skills (Owen,

1960). In fact, they were economically discriminated as they received only $4.6 per month against a Pakistani primary school teacher who received more than $10 (Curle, 1966). Similarly, the medical services were also limited in Bengal where only 600 beds were available for the entire population of Bengal in against of 26,000 hospitals beds in Pakistan (Khan, 1972).

Along with economic exploitation, the people of Bengal were also culturally oppressed by the Pakistan since 1947. Like Mughal administrators and upper-class Hindu Zamindars, the Pakistani bureaucrats, army officers, and politicians also believed that they were culturally superior to the people of Bengal (Khan, 1972; Meher, 2015). In particular, they believed that *Bangla* (i.e. the mother tongue of more than 60 million people) was impure and unsophisticated (Misra, 1972). Therefore, they treated *Bangla* not only as a less Islamic language but also to less loyal to Pakistan because *Bangla* is originated from the *Sanskrit* (i.e. Hindi, the language of the people of India also originated from Sanskrit). Whereas, they believed that *Urdu* (i.e. the language of the people of Pakistan) was sophisticated and more Islamic language because it is originated from *Arabic* and *Persian* languages (Oldenburg, 1985, p. 725). Therefore, Mohammed Ali Jinnah, the father of the nation of Pakistan declared:

> The state language of Pakistan was going to be Urdu and no other language. Anyone who tries to mislead you is really an enemy of Pakistan (as quoted in Zaheer, 1994, p. 22).

It is important to mention that only 7 percent population of entire Pakistan spoke Urdu and most of them lived in the urban areas of Punjab in early 1950s (Misra, 1972, p. 35). The mass people of Bengal tried to resist against the cultural imperialism of Pakistan. As a result, thousands of people were arrested and several university students were killed by the state police on the street of Dhaka on 21 February 1952 (Meher, 2015).

By this time, the people of Bengal realised that association with Pakistan during the partisan in 1947 was a grave mistake hence, they demanded equal rights to the federal government which eventually led to the liberation war in 1971 (Khan, 1972). In response to the guerilla war, "the arrogant, high headed and cruel officers of Pakistani armies" (Meher, 2015, p. 310) conducted the *Operation Searchlight*, a horrendous military action on 25 March 1971 aimed to eliminate the people of Bengal (Bass, 2013, p. 121). Hundreds of thousands unarmed men, women and children were killed and burned to death on that night (Meher, 2015). Yahya Khan, the army general and the president of Pakistan, bragged about the ongoing genocide as he said "killing of a few thousand would not be a high price for keeping the country together" (Haqqani, 2013, p. 150-151). The atrocities of Pakistani armies killed at least 3 million people of Bengal including women and children (Mookherjee, 2015). Moreover, Pakistani armies raped more than 400,000 women and young girls and made them pregnant on purpose so that Bengal never be liberated from the blood of Pakistanis (Toor, 2009). In fact, Pakistani armies also cut off the breasts of rape victims so that they could not breastfed their child in future (ibid). However, when Pakistani armies realised that defeat was inevitable against the joint operation carried out by Bengali militia and Indian militarise, they started killing the members of intellectuals' community including professors, poets, writers, doctors, engineers, and many others hoping that Bengal would never flourish (Meher, 2015; Toor, 2009). Finally, after the nine months of dreadful war, people of Bengal have their own independent country, Bangladesh (no more Bengal) on 16 December 1971.

5.3   Institutional Violence in Independent Bangladesh

Soon after the independence, the people of Bangladesh discovered that the new ruler of Bangladesh was as oppressive as the rulers of Pakistan (Mollah, 2011; Zaffarullah, 2007). Like the federal government of Pakistan, urban-based elite bureaucrats, army officers, and capitalist class have been dominating the political

Fig. 5.4 The genocide of Bangladesh in 1971

Source: www.liberationwarbangladesh.org

process of Bangladesh right after the independence (Haque, 1997; Kochanek, 1996; Siddiqi, 2011). In fact, the structure of the political parties of Bangladesh has been encouraging and promoting the urban-based capitalists, bureaucrats, and militarises in state politics, parliamentary democracy, and government decision making process (Siddiqi, 2011). This elite social group has created a kinship based political system that allows only them to enjoy all the economic resources and political power (Rahman, 1994). They also maintain their hegemony over the people of Bangladesh thereafter, legitimise their economic, political, and cultural oppression (Siddiqi, 2011).

For instance, Sheik Mujibur Rahman, the first president of Bangladesh, formed his administration with the people of his immediate family members who were loyal to him (Rashiduzzaman, 1977). Similarly, the bureaucrats were also recruited for his administration based on the personal loyalty of his political secretary Tofael Ahmed (Osman, 2010, p. 319). Albeit, the structures of the public administration

were reformed during the BEIC as well as Pakistani regimes however, the structural, normative, and behavioural characteristics of the government officers of Bangladesh did not change much (Haque, 1997). Instead, the public administrative officers have directly been linked with the ruling political party in order to secure their economic benefits and social power (Mollah, 2011). This 'clientelism' based political system as well as public administration enhanced the power and domination of this elite group through massive corruption (Jamil and Panday, 2012; Khan et al., 2008). The widespread corruption of the politicians and bureaucrats resulted in a famine in 1974 that killed approximately 1.5 million people in sovereign Bangladesh (Sobhan, 1979).

The government of Sheik Mujibur Rahman also culturally oppressed the ethnic minorities of Bangladesh. For instance, few groups of the indigenous people who are distinct (e.g. appearances, languages, customs, religions and other socio-cultural norms and beliefs) from the mainstream people of Bangladesh have been settled in Chattogram Hill Tracts (CHT) since the Mughal's period (Uddin, 2012). However, they had already been mistreated and characterised as wild tribes, wild inhabitants, crudes, primitive, strange people and their culture as exotic, cannibalistic and ferocious by the mainstream people of Bangladesh during the British colonisation and Pakistani regimes (Sattar, 1983, p. xi, 1, 231, 323, 325, 341). Observing the extreme cultural oppression of Pakistan over the language (i.e. people of Bengal cannot speak in Bangla), the representatives of the indigenous groups demanded autonomy to Sheik Mujibur Rahman (D'Costa, 2012; Mohsin, 2004; Uddin, 2012). Like the Pakistani generals, Sheik Mujibur Rahman rejected the demand of the indigenous groups and asked them to give up their cultures and become 'Bangladeshi' (i.e. the national of Bangladesh) (Mohsin, 2004).

When the indigenous people of CHT tried to resist the cultural oppression, the government of Bangladesh first, withdrew their citizenship status through a constitutional amendment and declared them "enemy of the state" (D'Costa, 2012, p. 148). Meanwhile, the government of Bangladesh deployed armies, border guards, and po-

lice to carry out atrocities over the people of CHT (Uddin, 2012). It was documented that widespread indiscriminate arrest, judicial and extra-judicial torture, rape, sexual violence, forced religious conversion, forced marriage, abduction, killing, and several incidents of massacre took place in CHT from 1972 to 1997 (Mohsin, 2004; Uddin, 2012, p. 138-139). As a result, more than 5,700 indigenous people were killed, 15,432 were wounded, and 2,500 women and young girls were raped by the Bangladeshi armies, police, and local politicians over the 26 years of cultural and political oppression (Jonassohn and Björnson, 1998; Roy, 2000). Moreover, through the state-sponsored projects, the indigenous people of CHT were also alienated from their land and became landless refugees in their own country (Mohsin, 2004). Albeit, a peace accord was signed between the government of Bangladesh and the representative of indigenous groups of CHT in 1997 however, state-facilitated violence including rape, sexual harassment, arrest and killing yet continue in CHT (Amnesty International, 2015).

(a) State police torch houses in CHT   (b) Indigenous people escape from fire

Fig. 5.5 State facilitated bullying on the people of CHT in 2016

Photo credit: Dhuduk Dewan Adhip

Likewise, the religious minorities have also been abused and tortured by the radical Muslims, political leaders, and the government of Bangladesh. Particularly, the violence on the Hindu minorities has remained extreme since the partisan in 1947 that forced two-thirds of the Hindu population to leave the country (Hussain,

2009). Yet only in 2016, more than 100 people were killed, 32 women were raped, 210 families were forcefully evicted from their lands and another 168 families were forced to leave the country (The New York Times, 2016*a*). Constitutionally, the Hindu minorities have also been exploited as the government of Bangladesh has continued to practice the "Enemy Property Act" (i.e introduced by the Pakistani government in 1968 aimed to take the ownership of the properties of Hindus who fled to India during the partisan in 1947) (Hussain, 2009). Although, the government of Bangladesh has abolished this controversial enemy property act in 2011 and promised to return all properties to the legal owners. However, it appears that most of these properties have been confiscated by the political leaders of the ruling party including the ministers and MPs of Bangladesh government (BBC, 2011).

Nevertheless, gender-based violence is also explicit and extreme in Bangladesh because women have been oppressed by men in every aspect of their economic and social life (Fattah and Camellia, 2017). It was revealed that the oppression of women is widespread because 'patriarchal' social structure strongly exists in Bangladeshi society (Chowdhury, 2009; Haque and Mohammad, 2013; Panday and Feldman, 2015). The material basis of 'patriarchy' is based on men's absolute control over the means of production, absolute authority over the distribution, and maintenance of power and resources in households (Rahman, 1994). Besides, through cultural norms, beliefs, values and other syndromes (i.e. prestige and honour), men legitimise their patriarchal hegemony over the women (for detaisl see, Anwary, 2015). These patriarchal norms and beliefs also regard women as inferior and subordinate to men in all aspects of Bangladeshi society (Chowdhury, 2009).

Patriarchal hegemony also adheres the traditional norms, cultural beliefs and stereotyped gender roles that are systematically and routinely applied over the women's body through violence (Anwary, 2015; Fattah and Camellia, 2017). According to Zubair (2005), violence against women in Bangladesh is a mechanism of social control that is deeply rooted in the power structure because women are economically and socially dependent on the male in their whole life. For instance, a

woman must have a male guardian to depend on and protect her throughout the time - a father in her early years, a husband in her married life and a son in her old age (Nazneen, 1996). The practice of 'dowry' is another control mechanism of patriarchy that exploits and dominates the women in Bangladesh through resource extraction (Bates et al., 2004). Dowry also provides an incentive to the males to abuse, sexually harass, physical assault, divorce, and even killing the women in Bangladesh (see Table 5.1).

Table 5.1 Violence against women only for dowry (from 2001 -2017)

Forms of violence	Total
Physical abuse	2,070
Sexual harassment	2,525
Rape	81
Suicide	221
Killing	3,097

Source: www.odhikar.org

These socially and culturally developed control mechanisms eventually produce and reproduce the image of an *ideal woman* who is and will be obedient towards the males and never question about men's authority (Rahman, 1994). Religious ideologies also construct the image of an ideal woman in Bangladesh (Devine and White, 2013). In particular, Islamic ideologies (i.e. division of labour and responsibility of a woman) play a major role in constructing the norms, beliefs, and attitudes of an ideal woman in Bangladeshi society (Fattah and Camellia, 2017). Although, Chowdhury (2009) argued that male population of patriarchal societies have been misinterpreted the Islamic ideologies in order to maintain their domination and control over the women throughout the history. However, the image of an ideal woman is also nurtured by the women both in in rural and urban areas of Bangladesh. It appeared that majority of the women in Bangladesh believe that being an *ideal woman* would not only determine their family status in this life but also help them to secure a position in heaven after life (Hussain, 2010). As a result, patriarchy, traditional norms,

cultural beliefs, stereotyped gender roles and religious ideologies systematically oppress the women but glorify the men violence in daily life.

Having said that among the above-mentioned oppressions, perhaps politically motivated violence (i.e. conflict among the political parties and its supporters) has remained dreadful since the independence of Bangladesh in 1971. For instance, Sheikh Mujibur Rahman introduced one-party dictatorship in 1975 by imprisoning thousands of political leaders and abolishing the freedom of speech including press (Mollah, 2011; Rashiduzzaman, 1977, p. 793). His one-party dictatorship infused anger and frustration among the mass population including the bureaucrats and army who did not not have any political connection with AL. In consequence, Sheikh Mujibur Rahman and 15 other members of his family were killed by few of the mid-ranked army officers on 15 August 1975. After the murder of Sheikh Mujibur Rahman, Ziaur Rahman, an army general seized the power through a military coup and withdrew the restrictions over political parties and press. Later, he was also killed by a group of army officers on 30 May 1981 (Lewis, 2012).

Another army general, Hossain Muhammad Ershad seized the power and declared martial law in Bangladesh in 1982. He remained the head of the state until 1991 when he was forced to step down upon the mass movement carried out by the BNP led by Khaleda Zia (i.e. the widow of Ziaur Rahman) and AL, led by Sheik Hasina (i.e. the eldest daughter of Sheik Mujibur Rahman). During that mass movement, more than 100 people were killed and 3,000 were injured by the state security forces (The New York Time, December 9 & 21, 1990). However, for the first time, the people of Bangladesh had their first democratically elected government in 1991. Nevertheless, the political climate of Bangladesh further deteriorated because the conflicts and confrontations have been widening between the two major parties BNP and AL across the country (Khan et al., 2008; Osman, 2010). For example, from 2002 to 2013, approximately 14,187 political violence took place in Bangladesh that killed 2,418 and injured more than 126,355 members of both political parties (Suykens and Islam, 2013, p. 33). In fact, only in 2014, more than 216 members of

both parties were killed because of the clashes among the supporters of AL and BNP and their alliances (Islam, 2015).

(a)   (b)

Fig. 5.6 Political violence in Bangladesh 1

(a)   (b)

Fig. 5.7 Political violence in Bangladesh 2

Photo credit: Abu Taher Khokon

The underlying causes for this extreme political violence in Bangladesh are deeply rooted in "winner takes all" philosophy where ruling party restricts the opposition as well as other stakeholders to get involved in the process of governing the country (Khan et al., 2008; Lewis, 2012; Osman, 2010). It was revealed that through the monopolisation of power, ruling party fully controls the important state institutions (e.g. law enforcement agencies, judiciary, public administration and many others) which eventually patronises the institutional violence against the

opposition party, press, members of civil societies, NGOs and other human rights organisations (Ahmed, 2010; Moniruzzaman, 2009).

For instance, the law enforcement agencies of Bangladesh (e.g. Rapid Action Battalion and Police) killed more than 1,300 people extra-judicially and abducted another 320 people (mostly opposition party leaders) who have not been founded yet (Aljazeera, 2017; HRW, 2018). Nevertheless, the government of Bangladesh recently amended the *Information and Communication Technology* (ICT) law that has empowered the law enforcement agencies to arrest anyone (without warrant) if any citizen of the country shows disrespect (through press or social media) against the Prime Minister Sheik Hasina and any members of her family or her government (The Daily Star, 2017). The punishment of this ICT law is 14 years of imprisonment and penalty of BDT. 10 million.

5.4 Bulling Characteristics in Bengali / Bangladeshi Society

In her book *Bully Society*, Jesse Klein investigated how peer groups in schools, colleges, work, neighbours, family members, friends, corporation, advertising agencies, and economic and social organisations continuously pushing the people to achieve higher status by acquiring material goods and services which eventually enhance the bullying behaviours in American society. In particular, Klein (2013) tried to explore how rigid social structures built on symbolic, economic, and social sources of capital create school cultures that support, condone, and even encourage violence on the schools yard. According to her, violence in American schools (e.g. shooting) is not some aberrant spams perpetrated by individual kids, rather these are the outcomes of a culture of competition and status-seeking which makes schools a hostile place for everyone. Klein (2013) further argued that economic, political, and social pressures work together to produce harmful values including hyper-masculine gender identities, social groups, and super-capitalism which in turn fuel destructive behaviours and incite conflicts and violence in any society (p. 162).

Whereas, in their book *Bully Nation*, Charles Derber and Yale R. Magrass argued that individual bullying is an outgrowth and a necessary function of a larger social phenomenon particularly in American societies. According to Derber and Magrass (2016), bullying is a structural problem arising from systems organised around steep power hierarchies; from the halls of the Pentagon, Congress, and corporate offices to the classrooms and playing fields. They argued that a system of intertwined corporations, governments, and military institutions have created a culture in America (e.g. values, social relations, structure and collective identities) where violence and aggression are seen as natural and just. Therefore, dominant people and institutions continuously carry out systemic bullying to make profits and stay in power (Derber and Magrass, 2016).

Indeed, both books 'Bully Society' and 'Bully Nation' documented that bullying at schools' yards as well as in other economic, social, political and military organisations in American society are not the outcomes of psychological behaviours. Instead, it is a socio-pathology woven throughout broader institutional context and relationships including the economic inequalities, race, ethnicity, gender, social status as well as the domination of corporate organisations, political process, government and military organisations. Like American societies, ethnicity, religion, social origin, social status, economic inequalities, gender, and political power have been playing major roles to systematically and institutionally bully the less powerful people in Bengal and Bangladesh throughout the history. For instance, the Hindu caste system divides the people that restricted particular castes to go schools, colleges, temples, markets or even walking on the same street where upper caste people walked on. However, the Mughal came in the name of spreading religion Islam but they too started bullying the local Muslims and Hindus through religion, race and ethnicity. Afterwards, the British colonised the fertile land of India and established their economic, social, and political oppression in Bengal.

The people of Bengal hoped to escape from the extreme bullying of British therefore, decided to be with Pakistan. However, they experienced further but

severe oppression carried out by the Pakistani armies, politicians, and bureaucrats. In consequences, Bengal became one of the poorest country in the world. Again, the people of Bengal fought for their rights and liberated the country and have become independent in 1971. Nevertheless, the nightmare of economic, social, cultural and political bullying have become permanent in the daily life of less powerful Bangladeshis. Like before, ethnicity, religion, political ideologies, and gender have become the important strata whereby powerful people systematically and institutions bullied the less powerful people. According to Alawattage and Wickramasinghe (2008);

> Post-colonial society means one in which the civil society started to penetrate into the political state and the economy by reorganising and revitalising archaic social relations of kinship, caste and ethnicity, etc., through political patronage (p. 321).

In particular, the political violence has become an endemic that has divided the people of Bangladesh into two main groups (e.g. BNP and AL) who continuously engage in violence activities that killed hundreds of party members in each year. The political process of Bangladesh has also been criminalised as it encourages MPs to rely on the local representatives (e.g. mostly local goons) to seize power and maintain political control over local administration (Siddiqi, 2011). As a result, the state agencies (e.g. especially police and judiciary) and other functionaries are unable or sometimes disinterested to act against the dominant political and economic classes (Islam, 2015). For instance, right after the independent, the greater interest of the mass people of Bangladesh has been undermined as economic and political power is concentrated in fewer wealthy families (Khan et al., 2008). Through their economic resources and political influence, a closed network has been emerged where political leaders, entrepreneurs, military officers, bureaucrats, and their alliance only have access to these economic resources, social, and political power. Likewise, this study found that through their political connection, the owners of the RMG factories have

institutionalised the bullying behaviours (e.g. minimum wage, non-unionisation workplace, harassment, intimidation, physical assault, mass layoff, and mass arrest) in the RMG sector of Bangladesh (details are discussed in chapters 7, 8 and 9).

5.5   Conclusion

To summarise, it would not be an exaggeration to state that the land of Bangladesh is fertile for economic, social, cultural, and political bullying. Since the beginning, the less powerful people of Bengal were systematically and institutionally bullied because of their respective economic class, religion, ethnicity, language, and distinct life style by the powerful people and invaders including Mughals and British. Albeit, the people of Bengal liberated themselves from the invaders (i.e. Mughals and BEIC) however, they could not escaped from the economic, social, cultural, and political bullying of their own people (i.e. Zamindars, politicians, bureaucrats, and armies). The people of Bengal also defeated the mighty Pakistani armies through the nine months of guerilla war and hoped for a bully free society. Nevertheless, they have not become successful yet to protect themselves from the systematic and institutional bullying of the powerful politicians, capitalist class, and bureaucrats of independent Bangladesh. Through kinship and clientelism, an elite social group has emerged in Bangladesh who monopolises the economic resources and secure their political power to bully the people whoever raise their voices against the institutional bullying. As a result, Bangladesh has become an intolerant society where less powerful people have been bullied because of their economic class, ethnicity, religion, social status, gender, and political ideology.

Chapter 6

The RMG Sector: A Flagship of Bangladesh

6.1 Introduction

This chapter briefly outlines the history of cloth making, the introduction of RMG business before the independence of Bangladesh, the journey of RMG industry in Bangladesh and its present conditions. The primary objective of this chapter is to shed lights on contrast points: on the one hand, the phenomenal economic growth of the RMG sector, on the other hand, the despotic labour control and the institutionalisation of WB in the RMG factories in Bangladesh. For instance, Bangladesh is considered one of the next eleven emerging economies in the world with $221.4 billion GDP and $1,029 per capita income in 2018. The country is also considered the third largest economy in the South-East Asia, after India and Pakistan. The steering of such magnificent economic growth has been carrying forward solely by the RMG industry since 1981. It is recorded that the RMG industry exported $15.731 billion in 2016-17 which was 84.01 percent of the total export of the country[1]. The RMG sector also employs more than 4 million workers in the 4,500 registered factories whereas, another 1 million workers work in nearly 2,000 unregistered factories across the country. More importantly, by breaking the stereotyped gender roles (i.e. women cannot work outside the home), the RMG sector has employed almost 3.6 million women who are between 18 and 36 years old (Heath and Mobarak, 2015).

Whereas, this phenomenal economic growth somehow fail to ensure the basic working environment and workplace safety of the workers. Yet, most of the RMG

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[1] All the economic data are taken from the central bank of Bangladesh (www.bb.org.bd).

workers have been working in unsafe and hazardous factories. They have also been considered one of the destitute group of people who are working hard but again living below the poverty line. It appears that almost all the RMG workers living in a tiny one room with their parents/children in a slum. They are also unable to fulfil their basic physiological needs including nutritious food, basic medication, basic education for their children, and many more (details are discussed in chapter 9). Evidently, the centre point of the RMG workers' misery is the despotic labour control regime which has been institutionalised through social stratification, political patronage, and government rules and regulations (for details, see chapters 7 and 8).

However, this chapter primarily addresses the rise of the RMG industry in Bangladesh and decline of the basic human rights of the RMG workers. This chapter is structured as follows: first, it provides a very brief overview on how cloth making became an industry. Second, this chapter describes how RMG business was introduced before the independence of Bangladesh. Third, this chapter explains the industrialisation process of RMG business in sovereign Bangladesh. Fourth, this chapter focuses on the present working condition of the RMG factories in Bangladesh. Finally, this chapter concludes by reiterating the importance of this study.

6.2 History of Cloth Making

The needs of clothing for the survival of human race is unexplainable since the evolution of human race. Albeit, the main purpose of clothing was to protect the human body from the capricious weather however, it has become far more important than that. For instance, clothing determines not only the identification and status of a human being but also his or her adornment and modesty in a given society. Perhaps, this is why Abraham Maslow considered clothing is one of the fundamental elements of physiological needs for a human being. Although, the history of the uses and invention of clothing is yet unknown however, it is believed that first cloth was made more than 10 to 50 million years ago. Archaeologists believe that cloth

making begun with the natural elements including animal skins, tree skins, tree leaves and other raw materials which were stitched by the animal bones.[2] Historical documents also suggest that first RMG was made in the ancient Babylonia in 1400 BC and the first mass production of RMG was took place in ancient Rome (uniforms for Roman army).[3]

Having said that cloth making at the industrial scales started in Europe during the sixteenth century where groups of women worked in small factories and produced mainly men's shirt, gloves, hats and other accessories in large volume (Siddiqi, 2004). Later in 1733, the industrial revolution begun with John Kay's invention of 'flying shuttle'. It helped the factories to produce wider fabrics that significantly increased the RMG production across the Europe. Few years later, Lewis Paul and John Wyatt invented the 'spinning frame' machine in 1738 that helped the local manufacturers to produce RMG for commercial purposes. Although 'spinning frame' helped the manufacturers to increase their production however, it could not operate for long hours as it was run by the donkeys. It continued for a long period of time until Richard Arkwright invented the 'water frame' in 1770 that has been considered one of the greatest technological innovation in the modern RMG industry. It was Arkwright who officially transformed the cloth making from household to factory setting and shaped the cloth making into an industry.

Gradually, more innovators came up with new and diversified technologies thereafter made significant contributions to cloth making at the industrial settings. For instance, Samuel Crompton invented 'spinning mule' in 1779 whereas Edmund Cartwright invented 'power loom' in 1784 which created opportunities to employ more workers in factories. In particular, 'power loom' created a unique opportunity for the women to work in factories for the first time along with men. However, the history of RMG industry had dramatically changed when Issac Singer invented home

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[2] Mary Bellis: http://inventors.about.com/od/cstartinventions/a/clothing.htm
[3]Dolores Monet: https://bellatory.com/fashion-industry/Ready-to-Wear-A-Short-History-of-the-Garment-Industry

'sewing machine' in 1851 that allowed the women to acquire relevant knowledge and skills at home before staring work in RMG factories. Finally, in 1864, Elias Howe invented 'lockstitch sewing machine' that helped to produce RMG faster than ever.

6.3   RMG Sector: Before the Birth of Bangladesh

In 1947, the two nations theory gave the birth of India and United Pakistan (UP) where Bangladesh, then known as East Pakistan (EP) was under the regime of Pakistan. Although, the two nations theory elevated the socio-economic condition of India however, it worsen the condition of UP because of the brutal regime of Pakistan (details are discussed in chapter 5). One of the main reasons were the administrative and legislative power of EP was solely hold by the Pakistan despite the fundamental dissimilarities including language, food, clothing, social accustoms, cultural believes, and economic condition. As a result, Pakistan continuously oppressed (economically, socially and culturally) the poor and powerless people of EP. For instance, the EP had demand for RMG across the world but it did not flourish because of the economic exploitation (economic sanctions) and physical coercions of Pakistan. For instance, the local tailors of EP were only allowed to produce children wear and men's undergarments (known as *Genji*).

In addition, they were not allowed to produce any other types of RMG and sell it to any other countries. If any tailor shop wanted to export the RMG to any other country then it had to do it through Pakistan (Siddiqi, 2004). Whereas, factories located in Pakistan started outsourcing the men's undergarments and children wears from the tailors of EP because of their supreme quality. According to Siddiqi (2004), 'The Mercury Shirts' located in Pakistan frequently bought men and children wears from the tailors of EP but exported these RMG to the European countries. Gradually, the goodwill of EP tailors was spread to the world hence, the tailors of EP started receiving more orders to produce shirts and children wears from the factories of Pakistan. As a result, only a small RMG factory named 'Reaz Garments'

was established in EP before 1971 because of the strict economic sanctions of the
Pakistan regime.

6.4   Industrialisation of RMG in Independent Bangladesh

After the victory against the mighty Pakistan on 16 December 1971, the people of
Bangladesh (no more EP) were top of the moon as they had their new identity, new
country, new constitutions and most importantly their economic freedom. How-
ever, there were worries and anxieties among the people of Bangladesh about their
future because the economy of Bangladesh collapsed and infrastructures were de-
stroyed after the nine months of liberation war. Meanwhile, the new government of
Bangladesh was trying to mend the relationship with rest of the world as a sovereign
country. The government also tried to rebuild the economy by nationalising all the
industries that were operated under Pakistan regime. Nevertheless, nationalisation
process created anarchy in the industrial sector which enhanced the bureaucratic
practices hence, crippled most of the industries (Hoque and Hopper, 1994; Uddin
and Hopper, 2001). For instance, the jute industry faded away and apparently be-
came a loss venture because of the corruption and bureaucratic accounting practices
(Hoque and Hopper, 1994). Besides, the corruptions of political leaders and bureau-
crats, restriction of other political parties and press and killing of Sheik Mujibur
Rahman again destabilise the economic growth of Bangladesh.

Ziaur Rahman, an army general seized the power and started working to restore
the socio-economic condition of the country. In particular, he encouraged the local
entrepreneurs to come forward and started their business under private as well as
joint ownership with the government or any other parties. President Ziaur Rahman's
policies had attracted some of the entrepreneurs including Noorul Quader Khan (see
image in 6.1). Mr Khan was a bureaucrat and entrepreneur who was very passionate
about his idea of joint-venture with *Daewoo*, a South Korean Company. In fact, he
started perusing his friends who were active members of President Ziaur Rahman's

administration. When the President heard about the possibilities of a joint venture with South Korean companies, he personally met Mr. Choong, the president of Daewoo and ensured him all the supports from the government of Bangladesh if Mr. Choong establish his business in Bangladesh. This is how the first joint-venture RMG factory *Desh Garment* was established with the Korean company Daewoo on 4 July 1978 in the port district of Chattogram. Before that there were only nine small factories were operating after the independence of Bangladesh in 1971 that produced RMG mostly for local market (Siddiqi, 2004). Having said that these nine factories did not have capacities to produce large volume for international market except *Reaz Garments* (ibid).

Fig. 6.1 Noorul Quader Khan supervising work at Desh Garments in 1979

Photo credit: BGMEA

Soon after the operation of Desh Garment, both Mr. Khan and Mr. Choong realised that the employees of Bangladesh did not have adequate knowledge and trainings on RMG manufacturing. Therefore, they decided to train 130 employees of Desh Garment at Daewoo's factories located in South Korea. Among these 130

employees 18 were women who went to South Korea and received their necessary trainings. This was the first time in the history of Bangladesh, women employees went outside of the country to receive training for manufacturing industries[4]. More importantly, it has opened the door for the women of a religiously conservative patriarchal society to work outside with men in the RMG factories. Meanwhile, Desh Garment built its own factory that had capacity to produce 5 million pieces of men's shirts. Finally, the first consignment of Desh Garments (i.e 120,000 pieces of shirts) was exported to a German company named MNR. Gradually, Desh Garment started receiving large volume of sales order across the European and USA buyers. This is how the world has become familiar and fond of 'Made in Bangladesh'.

Following the joint venture of Desh Garment with Daewoo, another joint venture between a Bangladeshi company 'Treximp' and a South Korean company 'Youngone' was formed in 1980. It appeared that South Korean investors were comfortable to establish their business in Bangladesh for some specific reasons. For instance, because of the 'Multi Fibre Agreement' (MFA) introduced in 1974, South Korean companies were restricted to export limitless RMG to the European and USA market. Therefore, South Korean investors were looking for a place from where they could produce and export unlimited RMG to the rest of the world. Whereas, Bangladesh had enjoyed the quota free facility (until 2005) and provided relatively easy, flexible and cost-effective manufacturing environment. In particular, the labour costs in Bangladesh has remained exceptionally cheap compare to most of the politically stable countries around the world (ILO, 2015). Besides, the government, bureaucrats and financial sector of Bangladesh were providing continuous supports to the RMG sector. As a result, within 4 years (from 1978-1982), approximately 47 RMG factories were established, started production and earned foreign remittances (Siddiqi, 2004).

There is a popular saying in Bangla, *"Karo Poush Maash, Karo Shorbonash"* (an act can be disastrous for one but miraculous for others) which was appropriate

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[4] Vidiya Amrit Khan wrote an article on the memory of her father Mr. Noorul Quader Khan on March 12, 2015 in The Daily Star.

for the Desh Garment. Soon after receiving the training from South Korea, 15 employees of Desh Garment lest the job and opened their own factories in 1985. Albeit, it was a serious setback for Desh Garment however, these 15 entrepreneurs remarkably changed the RMG sector of Bangladesh. For instance, the RMG factories of Bangladesh were used to produced only men's shirts until 1985. Nevertheless, these 15 entrepreneurs introduced product diversification including men's trousers, jackets, sportswear, sweaters, gloves and many others in their factories. Seeing their success, other entrepreneurs became interested in RMG manufacturing and started their own factories. Consequently, more than 587 RMG factories were established by the end of 1985 and exported $116.2 million worth of RMG which was only $31.57 million in 1984 (Siddiqi, 2004).

Following the footstep of South Korea, investors from Hong Kong, Singapore, Taiwan, Thailand, India and Sri Lanka came forward and established more RMG factories under the equity ownership in Bangladesh. Watching the incredible growth of RMG sector, local financial institutions including banks and insurance companies also came forward to support the RMG sector. For instance, all the public and private banks of Bangladesh started offering 'back-to-back letter of credit' to the RMG manufacturers which made easier and quicker to import the raw materials for RMG manufacturing. For banks, it was a good business opportunity to support the RMG sector because it was earning substantial amount of profit. Equally, banks were also making profit from the services they provided to the RMG factories. Whereas, the government of Bangladesh continued its supports by offering number of packages including provisions for bonded warehouses, duty drawback and cash incentives to the RMG manufacturers (Siddiqi, 2004).

As the RMG sector was growing fast that encouraged more entrepreneurs to invest more in the RMG sector which created further demand for lands and buildings in Dhaka and its nearby areas because of the good communication and logistic supports. Therefore, demand for lands and buildings also increased which eventually created business opportunities for land owners, construction companies and private

builders to sell, build and rent their land and buildings to the RMG manufacturers. This is how the whole nation worked together to flourish the RMG industry which have made Bangladesh, the second largest RMG exporting country in the world (ILO, 2015).

6.5   Present Socio-Economic Condition of RMG Workers

A brief glimpse of despotic labour control regime on the RMG workers of Bangladesh is already presented in chapter 1 (see section 1.1) that outlines the incidents of fire in Tazreen Fashion and collapse of Rana Plaza. In this section, a details analysis of these two incidents are discussed to reveal the institutionalisation of WB in the RMG sector of Bangladesh. For instance, the Tazreen Fashion did not have adequate tools or machinery to extinguish when fire broke out in the factory on the evening of 24 November 2012. According to the chief of the local fire station, fire started on the ground floor of Tazreen Fashion because of the poor electrical system. The chief also confirmed that Tazreen Fashion did not have the fire safety clearance from the local fire station. Therefore, it is not clear yet, how the Tazreen Fashion was categorised to a 'yellow grade' (i.e. medium risk) from the 'orange grade' (i.e. high risk) by the Walmart within three months as no upgradation of electrical systems were taken places (The New York Times, 2012). It is worth to reveal that the workers of Tazreen Fashion were making clothes for the Walmart when fire broke out in the factory. Hence, it can be argued that because of the institutional negligence of Tazreen Fashion and Walmart, more than 124 workers died, 200 workers were severely burned, and more than 500 workers were injured on that night (The Telegraph, 2012).

However, few days later, it was also revealed that the emergency staircases of Tazreen Fashion were locked with shackles so that workers could not leave the factory unless the desired production of Walmart was achieved. According to The Daily Star (2012), the managers and supervisors of the Tazreen Fashion always kept

the fire exits locked during the working hours as they believed that workers might leave the factory without completing their tasks. Moreover, managers also suspected that workers might steal fabrics, yarns, and other finished products (i.e. T-shirt, polo shirt, and jackets) from the factory through emergency fire exits. Therefore, to ensure that none of the workers left the factory unless they were permitted or stole the factory's properties, managers of the Tazreen Fashion regularly kept the emergency fire exits locked. Again, it can argued that if the managers did not keep the fire exits locked, then workers could have been easily escaped from the deadly fire and save their lives. More importantly, if the Walmart properly audited the factory's fire suppression system before upgrading the fire safety clearance, then perhaps more lives could have been saved.

Similar to the Tazreen Fashion, the Rana Plaza also collapsed because of the institutional negligence as well as political patronage in the RMG sector of Bangladesh. For instance, it was revealed that the Rana Plaza was built on a pond that was covered with wood ashes, domestic wastages, industrial garbage, and sands, instead of soil (BBC, 2013). In fact, none of the structural and safety codes were followed by the owner of Rana Plaza while constructing it hence, a major crack appeared on January 2013. To inspect the crack, some of the local engineers were called and they marked the building 'highly dangerous' for any kind of industrial production (The New York Times, 2013a). However, there were five RMG factories (e.g. New Wave Bottoms, New Wave Style, Phantom Apparels Ltd., Phantom TAC Ltd., and Ether Tex) were operated in the Rana Plaza that made clothes for USA and European buyers including Benetton, Bonmarche, the Children's Place, El Corte Ingles, Joe Fresh, Monsoon, Accessorize, Mango, Matalan, Primark, and Walmart (Clean Clothes Campaign, 2018). The top management of the five factories' ignored the warning of the local engineers and continued the cloth making. Nevertheless, again, on 23 April 2013, another major cracked appeared in the building and this time government authority declared the building 'dangerous' for any kind of operation and advised for immediate evacuation (Bloomberg, 2013). There were few convenient stores and

a branch of a bank on the ground floor of Rana Plaza which followed the instruction and immediately evacuated (The Guardian, 2013*a*).

Whereas, the management of these five factories did not evacuate rather forced the workers to enter to the building and start cloth making on the morning of 24 April 2013 (Bloomberg, 2013). On the same day, the opposition party of Bangladesh parliament (i.e. BNP) called a nationwide strike and demanded a shut-down of business activities including the RMG factories. However, Sohel Rana (i.e. the owner of Rana Plaza) was an influential leader of the ruling party AL who was notorious for his criminal activities including land grabbing, extortions, and kidnapping (BBC, 2013). Allegedly, he convinced few of the factories' managers to ignore the evacuation notice and continued the cloth making (The Fifth Estate, 2013) as he wanted to demonstrate his political power by rejecting the opposition party's call for nationwide shut-down. It is believed that upon the influence of Sohel Rana, few of the managers of these five factories threatened the workers to dismiss if the workers did not get into the building and start cloth making (Bloomberg, 2013). Indeed, the RMG workers of these five factories did not have much choice but had to compel the instruction. Apparently, within half an hour or so, the entire Rana Plaza collapsed and in consequence, thousands of workers were brutally killed because of the political patronage and draconian managerial style.

Indeed, the RMG sector of Bangladesh went through severe criticisms in the world media because of the unsafe working environment and exploitative labour control which gave birth of two organisations (i.e. Accord and Alliance) to ensure the structural and electrical safety of the RMG factories and to protect the workers from exploitation. However, during the field visit in 2016, this study found that a large number of factories remain unsafe to work and exploitation of the workers increase more in a large number of factories with the direct patronisation of the BGMEA. In addition, it is the BGMEA which strongly influences the Minimum Wage Board to keep the minimum wage far below than the living wage, and to the Department of Labour to put more restrictions on the trade unions (for details, see

Fig. 6.2 The BGMEA building was illegally built by occupying the only lake in Dhaka city

chapter 8). In fact, the BGMEA openly violates the country's labour laws and ILO convention by supporting the factories to force the workers to work more hours than the designated hours. More importantly, like the owner of Rana Plaza, the BGMEA illegally built its head-office on the middle of a lake in the Dhaka city (see the image 6.2). Nevertheless, despite the demolition order from the Supreme Court of Bangladesh, the BGMEA neither evacuates nor demolishes its head-office because of the strong political link with the ruling party of Bangladesh (The Daily Star, 2018*c*).

6.6   Conclusion

To conclude, it is evident that RMG sector has been significantly contributing to the economic development of Bangladesh since the 1980s. However, it mostly fails to

improve the basic human rights of RMG workers who have been tirelessly working to make 'Made in Bangladesh' an indisputable symbol of quality in world fashion industry. Although international communities including customers, NGOs, civil societies, and retailers show their concern about the safety of the RMG workers in Bangladesh. Therefore, organisations like Accord and Alliance have been formed to ensure the safety of the poor workers. However, the exploitations of RMG workers in Bangladesh like an endemic in nature which academic research have been continuously ignored. For instance, it remains unearth yet why the managers of Tazreen Fashion kept the emergency fire exit locked and why the managers of the RMG factories located in Rana Plaza intimidated the workers to get into the risky building? This study, therefore, explores the bullying behaviours of the owners, managers and supervisors of the selected RMG factories and how they institutionalise WB across the RMG sector of Bangladesh with the help of political patronage and government agencies in the next chapters.

Chapter 7

MAC and MB: An Economic, Social, and Political Control Mechanism

7.1 Introduction

MAC is a combination of accounting systems and other MCMs that introduce on the shop floor of the modern organisations to achieve an organisational as well as personal goals. The ultimate objective of MAC is therefore to maximise the profitability of an organisation and secure personal economic and social benefits by increasing the productivity and efficiency of the shop floor workers. Like MAC, bullying is a regular and persistent negative behaviours of the managers and supervisors (e.g. who hold the organisational power and authority) to achieve organisational and personal goals (Einarsen et al., 2011). Indeed, both MA and WB researchers argued that accounting systems, performance measurement as well as other formal and informal rules and regulations (i.e. employees service rules, draconian managerial styles, strict disciplines, tight monitoring and many others) are the fundamental characteristics of the modern organisations to exploit, control and dominate the shop floor workers (Akella, 2016; Armstrong, 2011; Beale and Hoel, 2011; Hopwood, 1972). However, by exploring more about the ongoing practices of MAC and its relationship with MB, this chapter aims to answer the second research question: "What is the relationship, if there is any, between MAC and MB in an organisation"?

In so doing, before supporting the relationship with the theoretical framework of this study (i.e. class, status and party), this chapter broadly discusses the existing mechanisms of MAC in the selected RMG factories that have produced and

reproduced the acts of MB. First, the existing mechanisms of MAC which were pre-dominantly practised in the selected RMG factories in Bangladesh are highlighted in this chapter. Then, this chapter explains; how the employers, mid-level managers and line supervisors of the selected RMG factories designed (intentionally and unintentionally) particular MAC mechanisms to bully the shop floor workers economically, socially and politically.

7.2   Dominating Elements of MAC in an RMG Factory

7.2.1   Workers' Recruitment

Unlike other modern organisations, the organisational structure of the selected RMG factories in Bangladesh are different as they do not have specific departments where some designated managers perform their responsibilities by following the organisational rules and regulations. Instead, the mid-level managers (e.g GM and PM) and a group of first line supervisors (e.g. FMs and LCs) performed most of the organisational responsibilities in an RMG factory. For instance, none of the selected RMG factories in Bangladesh have a human resource (HR) department to recruit workers, look after their well-being and evaluate their performance. In fact, it appeared that most of the RMG factories (except the factories located in the export processing zones) in Bangladesh do not have a HR department . One of the HR managers of a large RMG factory (joint venture) located in the export processing zone (EPZ) said:

> All the factories located in EPZs have HR Department. We [HR Man-agers] mainly advertise job vacancies on national newspapers to recruit the management staffs only. Through formal interviews, we finalise the applicants. But, we don't follow the formal procedures [advertising] when we recruit the workers. Mid-level managers mostly recruit the workers through their personal networks. But they [managers] follow

> our HR guidelines to determine the salary of a worker. Although we do
> not directly recruit the workers however, we perform rest of the respon-
> sibilities like performances evaluation, leave grants, determining bonus,
> maternity leave etc. Of course, we consider the managers' recommenda-
> tion in these cases. And workers can directly come to us if they have any
> issues or grievances.

However, it is important to know that the laws and regulations of the factories
located in the EPZs are different than the non-EPZ factories. It appeared that during
the early 80s, the government of has established specific economic zones to boost up
the economy of Bangladesh. Hence, the government has provided certain benefits
to the foreign investors who establish their business in the EPZs. Currently less than
8 percent RMG factories are located in different EPZs of Bangladesh where nearly
314,000 workers (out of 4 million workers) work (BEPZA, 2014). Unfortunately, this
study could not get an access to any RMG factory located in the EPZs because of the
uncooperative behaviours of the EPZs authority as well as the RMG factories.

In contrast, a group of mid-level managers and line supervisors perform all the
responsibilities of HR Department in the selected factories (i.e. located outside the
EPZs). For example, the GM and the PM of an RMG factory have discretionary
power to recruit workers, determine their wages, evaluate their performances, look
after their well-being and if necessary terminate them from the factory. The owners
of these selected RMG factories usually do not interfere with workers' recruitment
hence, managers and supervisors recruited workers through their personal connec-
tion. According to a GM;

> Owner hardly comes to the factory. He is busy to get more and more
> orders from the buyers. Basically, we run the whole factory. So, we have
> to be very careful when we recruit the workers. I am sure, you are aware
> about the labour unrest in our garment sector. We cannot take any risk
> by recruiting completely unknown people. They can destroy the factory.

This is why, we always prefer to hire workers from our close networks. So, managers and supervisors ask their family members, relatives, friends and colleagues to supply workers whenever we require. It helps us to minimise the risk as we know who they are [new workers], where they come from and where they live.

As it is not possible to recruit the entire workers through personal networks of the managers and supervisors because each RMG factory requires a large number of workers. Therefore, managers also relied on few of the loyal workers to help them in recruitment process. Again, managers of a particular factory remained careful because they wanted to stop workplace politics among the workers. One of the PM (M1) explained:

We specifically ask few of the workers, whom we really trust. But again, we don't recruit many workers upon one's recommendation. We also check the prospective workers' home districts or villages. Because we don't want more workers from the same areas. You know, Bengali people. They always start politics wherever they find their own people. Grouping [workplace politics] is dangerous for business.

During the interview with the researcher, none of the managers and supervisors mentioned about the qualifications, knowledge, skills, experiences or other professional qualities of a worker during the recruitment process. Instead, they repeatedly emphasised on workers' loyalty, obedience and submissive behaviours. One of the supervisors (M2) said:

Look, if a worker does not know anything about garment factory, it is not a problem. If he or she does not know how to stitch, cut or ironing, still it is not a big problem. We will train him or her. But if a worker is not polite, humble or obedient, then it is a serious problem. Soon, they will argue with us and disobey our orders. If they are not loyal then,

they will go the NGOs, try to establish a trade union or try to conspire against us. It would be a total mess. So, we do not want this under any circumstance.

It seems controlling workers is one of the main objectives of the managers and supervisors in an RMG factory. Perhaps, this is why they preferred to recruit particularly more women than men in their factories. During the filed visit, it appeared that more than 130 RMG factories located in *Ashulia* (an industrial area nearby Dhaka city) terminated a large number of workers and all of them were male (The Guardian, 2016). This study interviewed a worker (MW4) who works in one of these factories said:

> Recently, managers are playing a new game with us. They are continu-
> ously firing the MWs with silly and stupid reasons. Last week, more than
> 50 workers are fired and all of them were male. One of my friends was
> also fired just because he was five minutes late. Previously, workers were
> punished if they were late. But they were never fired from the factories
> before. You know, yesterday, I saw more than 20 new workers whom I
> have never seen before in the factory. And they are all young girls. They
> look inexperienced too.

The ED of a local NGO who has experiences of working in the RMG factories for more than ten years confirmed the researcher of this study that many RMG factories were laying-off more MWs without any prior notice. She further confirmed that recruiting more FWs in the RMG factories has significantly increased over the last six months (from January to June 2016). She said:

> You know, in our country, women are not strong and brave enough like
> men. They [women] will hardly argue with the male managers. They
> will remain silent even if a men harasses or exploits them at work. They
> may switch the jobs to avoid the harassment. But they will hardly come

forward and raise their voices. But a man will not give up easily. He will argue, he will complain or he will fight. So, factories managers are doing it [firing MWs] on purpose so that they can enhance their domination and control over the workers.

Managers, on the other hand, justified their recruitment policy that hiring more FWs is a strategic decision because women are better workers than men especially in garment making. According to a PM (M1);

By birth, women are good at sewing. I have always seen my mother, my aunts and my sisters to sew *'Nakshi Khanta'* [embroidered quilt] at home. My mother always fixed our clothes if it's torn off. My wife makes dresses for my daughter. She also fixes my shirt's button whenever it falls off. Have you seen, a man does such things at your home? I don't think so. This is why we prefer to recruit women. Plain and simple. There is no other hidden agenda.

However, few of the supervisors believed that FWs are less troublemakers and this is the main reason that RMG factories recruit more FWs than MWs. One of the supervisors (M4) said:

Men are like wild bulls. You know, it is very difficult to control them. They do not want to listen to us. They always disobey our orders. And they have ego and temper which are dangerous. But women are like domestic cows. It will give you enough milk and more calves without any trouble. So, it is better to have more domestic cows than the wild bulls.

7.2.2 Production Targets

Going through the interviews' transcripts, observational notes, published reports (e.g. World Bank, ILO, HRW, CPD, Clean Clothes Campaign, Oxfam and many

others), news articles (e.g. BBC, The New York Times, The Guardian, The Telegraph, and Aljazeera) and documentaries (e.g. BBC Panorama), it becomes obvious that overall dissatisfaction, anger, instabilities, exploitations, hostilities, controls, dominations and other forms of bullying in the RMG sector of Bangladesh are rooted to the production targets of the shop floor workers. It appeared that individual production targets of a shop floor worker is one of the most important MAC mechanisms that eventually produces and reproduces the acts of bullying in the RMG factories. For instance, none of the selected RMG factories (based on direct observation and workers' interviews) had a static daily, weekly or monthly production target for individual workers.

During the field visit, it was revealed that the budgetary targets and other financial decisions of an RMG factory solely determined by the MD. It seemed like determining the annual sales budget and production budget of an RMG factory is a secret mission of an MD. As the selected RMG factories are privately owned by individual family and friends where the MD has absolute authority to determined the sales and production budgets. In case, if an MD requires any advice or clarification, then he consulted with the ED or GM of the factory. Having said this none of the MDs [that this study interviewed] never discussed the annual sales or production targets with the GMs of the respective factories. One of the MDs (MD2) said:

> I have decades of experiences running this business. Do you think that this person [GM and PM] know better than me? They are the middle-class people who are concerned about their salaries and bonuses. They do not know how to make money. By the way, why should I discuss about my sales targets with them? Their job is to achieve the targets that I assigned. That's it!

However, to determine the cost per unit, most of the selected factories have dedicated professional cost accountants. The main job of the accountants are to calculate the production cost, not the contribution margin (CM) or markup. It was

revealed that the MD solely decides the CM or markup of per unit product. This is the standard budgeting practice in the selected RMG factories in Bangladesh. Afterwards (e.g.fixing the shipment date and procuring raw materials), the GM and PM get involved to the production process. According to a DGM;

> Right after determining the FOB [free on board], the MD forms a committee with the presence of ED, GMs and DGMs of all departments. The primary objectives of this committee are to set strategies so that we can finish the production and make the shipment on time. Other issues like materials procurements, overhead cost, labour issues etc. also discussed by the committee members. The committee coordinate meeting once in a month on a regular basis and keep update the MD and other directors. The technicality of budget preparation including costs of materials procurement, factory overheads, salaries, shipments and other relevant costs have also been calculated and determined collectively in this meeting. You know, it is a continuous process that most of the big factories practice in Bangladesh.

Once the GM received the final production targets to produce, he then designed the production schedule with the PM and FMs. In so dosing, LCs are usually given the weekly targets to achieved from their respective lines. On an average, an LC supervised 5 to 10 lines depending on the factory's capacity where 15-20 workers work in a line. This is how the production targets of the shop floor workers of the selected RMG factories were determined. Nevertheless, it was revealed that the given production targets were altered (always increased) without any prior notice to the workers. One of the workers (MW8) explained:

> Sometimes, production target increases within the blink of eyes. Last month, MD sir came to floor and said: "you have to give me at least 200,000 pieces by the end of this month, otherwise it would be difficult to

pay your wages and bonuses before Eid." After few minutes, the PM sir
came and said, "I need at least 220,000 pieces by this month. If you fail,
then no salaries and bonuses before Eid." When the PM sir left, the LC
came and said, "I don't care what they [i.e. MD and PM] told you, but
you must provide me 250,000 pieces of quality products. If you want to
enjoy your Eid vacation with your family, then there is no other way but
to produce 250,000 pieces."

Having said this during the FGD, it appeared that line supervisors of the RMG
factories mainly pressurised the shop floor workers through budgetary targets.
Almost all the workers said that they have been forced to produce between 180 and
200 units per hour. Albeit, it varied factories to factories, seasons to seasons however,
individual production target always increased before the Eid holiday. One of the
participants of FGD said:

Usually, we are given the target to produce 180 to 200 units per hour. But
during the month of Ramadhan, we are forced to produce up to 250 units
per hour. It continued until the night before Eid.

The ED of a local NGO also confirmed the exploitative uses of production targets
on the shop floor of the RMG factories. According to her, the individual produc-
tion target always increased whenever the government of Bangladesh revised the
minimum wages of garment workers. She explained;

Before 2013, a worker was given the target to produce 100-120 units
in one hour. But, as the government increased the minimum wages in
2013, per hour production target of a worker jumped to 180-200 units.
Unfortunately, the capacity of a worker does not increase. Rather, it
deteriorates because of the extreme working hours. In this condition, if
individual production targets increase more, then it will create serious
problems in the garment industry.

Quite contrary, one of the directors (D3) justified the existing production targets of a shop floor worker by asserting that:

> We are having a serious problem with the capacity of our workers. You know, in Thailand, Vietnam or even in Sri Lanka, workers can produce 200-220 pieces per hour. But our workers struggle to produce even 150 pieces in an hour. If we cannot improve the productivity of our workers, then we cannot sustain in long-run.

Whereas, disagreeing with the director, a supervisor (M3) of the same factory claimed that workers are indeed efficient compared to other Asian countries. According to him, the problem with most of the workers is that they deliberately produce fewer units so that top management increases their wages. He also believed that workers show millions of excuses on purpose and try to create instabilities in the factory if their salaries are not increased upon their demand. He further said:

> Our workers are very greedy. When they were asked to produce 100 units, they had problems. Now, they are getting better payment. So, we are asking them to produce more. But, again they have problems. You see, they are blackmailers. They will never be satisfied, does not matter how many times we increase their salaries.

It appeared that achieving individual production target is the utmost priority of the managers and line supervisors of the selected RMG factories. Therefore, they were quite rigid to achieve the production targets by any means. In so doing, they persistently forced the shop floor workers to work at least 14 hours a day, sometimes 7 days in a week. For instance, during the field visit, it was revealed that one of the selected RMG factories kept the workers locked inside the factory until the desired production was not achieved. Few of the workers of that factory told the researcher of this study that they had been working for more than 16 hours a day for the last three weeks. The marketing director (D3) of this factory also confirmed

the researcher that this working hours would continue until the day before Eid (researcher visited the factory on the 17th day of the Ramadhan and Eid would take place on the 29th or 30th day of Ramadhan). He explained;

> Workers will get 3 to 4 days off to celebrate the Eid. But our workers are *bodmash* [notorious]. They do not return to the factory right after the holiday. They usually return to work after 7 to 10 days. This is very common in every factory. This why we ask them to work more hours during the Ramadhan. So that we do not miss our next shipment date. If they [workers] are punctual and committed, then we do not have to force them to work more hours during the holy month [Ramadhan]. But they force us to do so.

Forcing workers to work more than designated hours is a clear violation of ILO conventions (i.e. convention iii). The Labour Act of Bangladesh (2015) also emphasises that an employer must not force the workers to work more than 8 hours a day (excluding one-hour lunch break). However, if it is required, then an employer can ask the workers to work for another 2 hours that will be considered as overtime and payment for overtime hours will be at least 'double' (p. 7376 & 7378). Nevertheless, the Labour Act of Bangladesh (2015) also strictly forbids the employer not to force the workers to work more than 10 hours in a single shift under any circumstances (p. 7376). Again, it appeared that none of the selected factories followed the labour laws stated working hours. One of the workers (FW9) said:

> You know, most of the time I don't see the sunlight. I start work early in the morning and finish at night. I almost forget that there is a sun out there and it has shiny light. I only see the electric bulbs and its light. I have no idea whether it is a day or a night. And, my children almost fail to recognise me. Because I am always at work.

The extreme working hours in the RMG factories in Bangladesh was also documented by the BBC Panorama. It showed that one of the well-known factories that produce RMG for GAP, Next, Zara, JCPenney, American Eagles Outfitters and many others famous brands locked the workers inside the factory and forced them to work for more than 19 hours a day. The working hours of this particular factory started at 7 a.m. and finished at 1.15 a.m. which continued for several weeks (BBC Panorama, 2013).

Having said this it was not the extreme working hours only whereby managers and supervisors forced the workers to achieve the given production targets. In addition, managers and supervisors also verbally and physically abused the shop floor workers if any worker failed to achieve the given targets. During the field visit, it was revealed that managers and supervisors used abusive words including *'fucking', 'bastard', 'slut', 'cunt', 'pussy', 'bitch', 'whore', 'prostitute', 'son of a bitch', 'daughter of a whore'* and many others whenever a worker failed to deliver the desired production targets. One of the workers (MW2) described:

> Last week, I could not work at my regular pace. An LC noticed and said loudly, "if you cannot work hard enough, then go to the street and start begging. People will have mercy on you and give you money. You bastard, work hard or resign from the factory." I tried to explain to him that I was feeling weak as I was fasting [interview took during the Ramadhan]. In reply, he told me that "if are feeling weak, then you must suck my cock. You will get more energy. You lazy bastard."

Similarly, another worker (FW7) said:

> Yesterday, I could not achieve the target because of my illness. That's why I am here [at NGO's office] to see the doctor. But it made him [LC] crazy. In front of all the workers, he told me, "You fucking bitch. This is

not your father's factory. If you need money, then work hard. Otherwise, go and fuck yourself."

Moreover, another worker (FW11) described how she was abused by the LC when she was a shortage of 50 units from the given targets at the end of the shift. According to her;

The LC told me, "If you cannot achieve the target then, what the fuck you are doing here? Go to the brothel. You'll just spread your legs and money will follow you. You fucking whore! You want the money but you don't want to be fucked."

In fact, the entire workers except one (that this study interviewed) mentioned that the behaviours of the supervisors, in particular the behaviours of the LCs are disgusting and extremely hurtful. One of the workers (FW19) said:

What I am today is simply because of my father. He worked hard, day and night so that we could have meal three times a day. Last year, my father died in his early fifties. He was very ill but I could not save him because I did not have enough money for his treatment. So, when the LC insults my late father with filthy language, it seriously hurts. I am so helpless that I could not protect my father's reputation even after his death.

Managers and supervisors, on the other hand, blamed the workers that it is the workers who force them to behave inappropriately. In fact, few of them emphasised the importance of abusive behaviours in order to achieve the factories production targets. One of them (M2) asserted:

If we behave with them [workers] nicely, then they will be dancing over our head. You don't know these people. They don't appreciate our

politeness or humble gesture. Trust me, they will not work if we ask them nicely. But if we scold them with nasty words, then they surely achieve the targets.

Likewise, another supervisor (M5) said:

These workers consider us weak whenever we behave with them nicely. Let's say, if I politely ask a worker to finish the targets before lunch. Believe me, he or she will not finish the task even on that day. But if I use a nasty word while asking to deliver the targets, then definitely he or she will finish it in time.

The abusive behaviours of the managers and supervisors are widespread in the selected RMG factories that top management are fully aware of it. Again, they did not take any measure to prevent these abusive supervision. Instead, the MDs and directors openly supported the abusive supervision on the shop floor. One of the directors (D4) explained:

Look, workers do not belong to the 'royal family', like your British Queen that they cannot be scolded. If they cannot deliver the targets, then supervisors have the rights to scold them. It is their [supervisors] jobs to finish the production so that we can make the shipment on time. So, supervisors will scold if the workers fail to perform their tasks. Otherwise, we will scold the supervisors. I do not see any harm here as long as it ensures the production. It is a common sense.

Having said this WB on the shop floor workers of the selected RMG factories did not end with abusive supervision. Rather, managers and supervisors also *punished* the workers (monetarily and non-monetarily) if a worker could not deliver the target production on time. It was revealed that supervisors often deducted the overtime hours of particular workers whenever they failed to deliver their given targets. A worker (FW15) said:

> Once, an LC asked me to produce 2,000 pieces. But I managed to produce
> 1,700 pieces at the end of the day. Like a pervert, he [LC] scolded me
> and my parents in front all the workers. When I was leaving the factory
> after my shift, he wrote down 'zero-hour' overtime in my record book.
> Although I worked six hours' overtime on that day. This is a common
> practice in our factory.

Similarly, another worker (MW1) described:

> We are already overloaded with the huge production targets. It is literary
> impossible to produce 200 units per hour with the Bangla machines [old
> machine] we worked. These machines are old that its break the thread
> in every five minutes. It is also hard to operate. Again, supervisors
> increased our production targets by 20-30 units per hour if we failed to
> deliver the previous targets. Now, you tell me, if we cannot produce 200
> pieces in one hour, then how we are going to produce 220 units in next
> hour?

Managers and supervisors, on the other hand, had different perspectives about punishing the shop floor workers for production failure. For example, a GM told the researcher of this study that the most important job of a manager or a supervisor is to ensure the pace of production. Because it is the managers, not the workers, who will be held accountable if the target production is not achieved within the given time. Besides, a manager's job and promotion depends on the accomplishment of production targets. Hence, managers punish the workers so that they (workers) realise the importance of achieving production targets. Similarly, a DGM of a large factory that produces RMG for famous brands including Zara, GAP, Armani, and CK, told the researcher that if a factory fails to finish the target production in given time, then it jeopardises the entire consignment. He explained:

Last year, workers suddenly demanded a pay rise. And they stopped working when we were about to make an important shipment. They vandalised the factory's properties. They also went out and vandalised the public properties. It took two days to convince them return to the floor and finish the due production. By that time, we fell behind to make the sea shipment. Because it would not reach to the buyer's port before the deadline. So, we were forced to make an air shipment that cost three times more than the sea shipment. Now you tell me, who is going to pay this money that incurred because of their [workers] recklessness. So, I think, punishment is necessary in order to maintain an uninterrupted business activities.

Supporting the ongoing practices of punishment, an MD (MD2) said:

Managers strategically plan the production schedule. So, they allocate the individual production targets accordingly. But when a worker failed to perform his or her tasks, then it clearly puts the entire shipment at great risk. Unfortunately, workers have no idea about the consequences. So, I think it is absolutely necessary to punish the workers if they fail to deliver their targets on time.

In addition to punishment, managers and supervisors also *humiliated* the shop floor workers for not delivering the desired production in time. In particular, the FWs have become the primary target of humiliation on the shop floor. In fact, this study did not find a single MW who have experienced similar types of humiliation on the shop floor of an RMG factory. As it is already outlined (in chapter 5) that how patriarchal social system, social beliefs, traditional norms, stereotyped gender roles and religious ideologies of Bangladeshi society have created certain social and cultural control mechanisms to bully the women in their daily social, political and economic life (Anwary, 2015; Fattah and Camellia, 2017). It appeared that

similar types of social and cultural control mechanisms were practised by the male managers and supervisors in the selected RMG factories in Bangladesh. For instance, this study found that some of the supervisors publicly humiliated the FWs on the shop floor if they could not deliver the given production targets on time. One of the workers (FW15) explained how her dignity was taken away when she failed to produce the given targets. She described:

> Once, I failed to achieve the production targets. I felt weak because of having a womanly problem [menstruation]. Like a wild animal, the LC brutally scolded me and my late parents in front of all the workers. Then, he asked me to hold my ears, stand on one foot on the middle of the aisle and apologise to him. When I refused to do so, he grabbed my hand, dragged me to the aisle and forced me to apologise to him. I never felt so humiliated in my life as hundreds of workers were looking and smiling at me.

Few of the MWs [that this study interviewed] also acknowledged that they have witnessed such acts of humiliation where FWs were forced to squat or hold ears in front of entire workers if they (FWs) failed to achieve the given production targets. One of the workers (MW10) explained:

> Supervisors usually avoid the conflict with us [MWs]. They [supervisors] do know that most of us will strongly protest or retaliate if they ask us to hold our ears or squat. We are not in primary schools and they are not our teachers. But women workers are afraid to react or protest against the supervisors' mistreatment. And supervisors know it very well. I think, this is why they humiliate the women workers and easily get away with it.

Finally, it was revealed that the managers and supervisors also *physically assaulted* the shop floor workers (again mostly FWs) if they failed to deliver the given

production targets. Albeit, physical assault on workers (for not accomplishing the production) was not explicit like abusive behaviours, punishments, or humiliation however, it was often practised in some of the non-compliance factories (i.e. not the member of BGMEA, Accord and Alliance). This study interviewed one of the worker (FW2) who work in a non-compliance factory said:

> One day, I was late at work because I took my daughter to the doctor. I called the LC and told him that I would be late. But when I arrived at work, he [LC] told me to produce 210 pieces per hour. It was impossible for anyone to produce such massive target. Because we are normally asked to produce 170 units per hour. Anyway, I could not produce the targets. It made him violent. He started scolding me with filthy languages that I cannot tell you. Then, in front of all the workers, he slapped me with full force. I fell on the floor and started crying. [Sobbing]

Another worker (MW6) also witnessed the physical assault on a FW in another factory he used work. According to him;

> Last year, one of the girls next to me could not produce the targets that she was given. An LC abused her with nasty language. She tried to explain that she was unwell but LC did not listen to her. Then, he slapped her.

According to a councillor of a local NGO, physical assault on the shop floor workers were severe until early 2000s. However, it has been significantly reduced in recent years. She explained:

> It is true that workers were severely beaten if they failed to deliver the target production during the 1990s and early 2000s. Even when I retired from the garment factory in 2002, I saw that workers were beaten if they could not produce the given targets in many factories. But, now things are different. Specially, after the incident of Rana Plaza, the owners are

more careful now. Although, other forms of exploitation and hostilities are still severe in the RMG sector but physical assault has significantly decreased.

7.2.3   Attendance Bonus

Attendance bonus is relatively new but an innovative MAC mechanism that has been practising in the RMG sector of Bangladesh for last few years. Although, it aims to motivate workers to attend the work on every single day without being late. However, it is an exploitative control mechanism that forces the workers to be at work on time regardless of their personal health, family emergencies or any other social responsibilities. For instance, a shop floor worker received only BDT. 300 to BDT. 500 (equivalent to £3 to £5) per month, if he or she was neither absent nor late at work in that month. Nevertheless, if a worker was late at work, even for a single minute in one single day, then he or she would not receive the attendance bonus for that particular month. It did not matter, whether an individual worker was unwell or had family emergencies that forced him or her to be absent or late at work during the whole month. The managers would withdraw the attendance bonus of this individual worker without considering his or her previous attendance records. One of the workers (FW19) said:

> Every day, I wake up early in the morning, cook for my family, feed my kids and husband, prepare my lunch, have shower and then run to the work. But I feel betrayed when I see my attendance bonus is deducted just because I was late for a couple of minutes. All my efforts to reach at work on time become worthless.

Another worker (MW3) said:

> Everyone knows, how awful the traffic in Dhaka city. And I cannot afford to live nearby the factory as the rent is very high. So, sometimes, I got

late for few minutes to reach at factory. Although I left home early in the morning. But, supervisors do not want to consider it at all. They mark me and other workers absent whenever the retrograde minute hand hit the hour hand of their watches. It seems like they are desperately waiting to suck our blood by deducting our attendance bonus.

Besides, if a worker took official leave (e.g. for medical reason or family emergency) from the factory, then again, he or she would not receive the attendance bonus for that particular month. Albeit, the Labour Act of Bangladesh (2015) clearly states, "an employer must approve the leave application and must not deduct the wages or any other benefits of the worker, if a worker takes leave on the ground of medical reasons" (section 9, p. 7379; section 10, p. 7384). However, employers of the selected RMG factories again disobeyed the labour laws thereafter punished the workers by deducting their attendance bonus. It appeared that employers of the RMG factories deliberately designed the terms and conditions of attendance bonus aiming to exploit the workers on daily basis. One of the workers (FW18) described:

I had serious kidney infections and I was hospitalised for 13 days. I personally called the PM and informed him about my health conditions. My father also went to the factory and collected the medical leave form. I completed the form while lying on hospital bed. My father again went to the factory and handed the form to the PM. But when I received my salary, I found that my 13 days' wages and attendance bonus had been deducted. I was shocked as I badly needed the money to buy medicines. So, I went to the PM and asked him about the deduction. He said: "you should inform us and submitted the doctor's prescription before admitting to the hospital. As you failed to do so, this is why your wages and attendance bonus were deducted. It is too late now. I cannot do anything." I never heard anything more ridiculous like this in my entire life.

Similarly, another worker (FW14) explained:

My grandmother suddenly died. So, I informed the FM and completed the official leave application to attend her funeral. But when I received my salary, I figured that I received BDT. 700 [equal to £7] less on that month than I usually receive. I was never late at work and I did achieve the given targets on that month. So, I went to the FM and asked him about the deduction. He said he would check it and let me know. Next week, I asked him again and he said; "you took a day off during the middle of the production [attending funeral]. This is why, factory deducted your attendance bonus and one day salary." I had no words to say. I just cried.

During the field visit, it was also revealed that along with withdrawing attendance bonus, managers and supervisors also abused, humiliated, punished and even physically assaulted the shop floor workers if they were late at work. One of the workers (FW16) said:

Once, I was late at work because of a family crisis. The LC was very angry at me and said, "you fucking whore, why you are late?" I tried to explain him the reason. But he did not want to listen to me at all. Then, he told me to produce 200 pieces per hour whereas other workers were asked to produce 180 pieces. After an hour, he came back and started counting how many units I produced. It was around 150 pieces. He got insane and started shouted at me with disgusting languages. It was so offensive and humiliating. So, I screamed back at him and said, "why you are behaving like a *chotolok* [boor]? It just been an hour. Still, I have the whole day to finish your targets. Come when the shift is over and see whether I finish my target or not." After hearing me, he became wild like an ferocious animal and then started hitting me with a wooden hanger. Other workers tried to save me. But by this time, blood was dropping from my arms and forehead. [She was crying while describing the incident]

On the other hand, employers and managers of the selected RMG factories believed that attendance bonus has brought discipline among the workers that eventually increase the productivity of the factories. They further claimed that attendance bonus economically helps the workers as it gives the workers an opportunity to earn extra money which is a lot in the context of Bangladesh. One of the directors (D4) said:

> You see, we the Bengali people are not punctual at all. And we have serious commitment issue, especially when it is about attending work on time. You know, before the attendance bonus, we struggled a lot because workers were always late or absent. It seriously hampered our production pace. We suffered a lot. Now, most of the workers are coming to the factory regularly without being late. So, it is a win-win situation for both of us.

Likewise, another director (D1) explained the importance of strict terms and conditions of attendance bonus. According to him;

> No one is forcing the workers to be at work on time. If workers have family issues or medical problems, then they are not bound to attend at work. Honestly, we don't want them to be here when they are not physically or mentally ready to work. But, the whole purpose of attendance bonus is to reward the workers who are regularly and timely at work. You cannot expect us to pay attendance bonus who are not here or late at work. Don't you think, it is unfair to other workers who put extra efforts to be at work without being late!

Managers and supervisors also believed that workers were very undisciplined and had lack of commitments before introducing attendance bonus. But now it has brought discipline in the RMG factories. A supervisor (M4) explained:

> The garment manufacturing is a harmonious process. Every worker has been assigned to perform a specific task. So, if a worker is late or absent, then the whole process got interrupted. We have to step into the empty machines so that production goes on. But we cannot continue to do so as we need to look after other workers. So, yes, attendance bonus helps us to overcome such disruption.

However, unlike the owners, managers and supervisors, the OD of a local NGO believed that workers of the RMG sector in Bangladesh have been treated like slaves by the employers. As a result, the basic human rights of the workers have been seriously violated through exploitative management practices including attendance bonus. He described:

> The factories owners completely forget that garment workers are also human being. They [workers] can be ill. They also have families, so they can have family emergencies too. Especially, women workers have some social responsibilities. They need to take care of their children. Sadly, the owners are trying to take away these basic human instincts. Owners cannot say that no one is forcing the workers. Especially, when they lured the workers with few hundred Taka [Bangladeshi currency]. I don't blame the workers because they are being paid so poorly. So, this extra few hundred Taka can easily tempted them to ignore their health and families. At least they can buy foods for a week with that money [attendance bonus]. So, I must say, attendance bonus, if not directly, then definitely, indirectly forcing the workers to be at work by overlooking their personal health and family responsibilities.

7.2.4   Double Service Books

According to the Labour Act of Bangladesh (2015), a service book is a record book that contains sixteen pages where an employer must record individual worker's

personal information as well as service record including wages, bonuses, leave availed, performances and other information in five different sections (see image in 7.1). In addition, an employer must update the individual worker's information including the revised salary, current workstation, training provided (if any), punishment, suspension and reward upon the confirmation of the employment of a worker (p. 7325-7326). Besides, it is mandatory to provide a 'duplicate copy' of the service book to each worker within the fifteen days of his or her joining at work that worker will carry at work in every single day (p. 7327).

However, during the field visit, it was revealed that most of the employers of the selected RMG factories did not provide the 'duplicate copy' of service book to the respective workers. Instead, they provided a new copy of service book to each worker that contains 'altered information' (which are different than recorded in the original book), particularly the worker's wages, performances, bonuses, remaining leave, training, punishment and rewards. Therefore, employer of the selected RMG factories maintain two different service books: first the original copy thereafter 'first book' and then it is the altered copy thereafter 'second book' against each worker.

At first, it was surprising as well as confusing to the researcher of this study that how it is possible to record a worker's work-related data differently in two different books? More importantly, what is the underlying objective of maintaining two different service books against each worker? However, soon, after interviewing the workers, managers, directors and NGO officials, the objective as well as the mechanism of 'double service books' revealed. To illustrate, let's say, a worker worked 14 hours in one particular day and produced 2,500 pieces. Indeed, managers recorded this actual data (i.e. 14 hours and 2,500 units) in the first book that they kept themselves in the factories. Whereas, managers recorded different numbers (which was less than the actual hours and pieces) in the second book that individual worker regularly carry at work. One of the workers (MW8) explained:

Last few months, I have been working 14 hours a day, 6 days in a week. I enter to the factory at 8 o'clock in the morning and leave the factory at 10 o'clock at night. But every single day, supervisors wrote in my record book [second book] that I worked only for 10 hours. Supervisors also wrote the same thing to the other workers' [around 100 workers on the same floor] books as well.

Another worker (MW7) described:

In every Ramadhan, I usually work 14 to 16 hours a day, 7 days in a week. But I never received payment for these additional hours. Once, I asked the PM sir that why did not I receive payment for all the additional hours I worked. He told me: "you received the bonus during the Eid. What do you think, why the factory paid you this bonus? This is because you worked more hours. Otherwise, why the factory should pay you this bonus?"

ফরম-৭

[ধারা ৭ এবং বিধি ২০ (১) ও (২) দ্রষ্টব্য]

সার্ভিস বহি

(ক) প্রথম ভাগ, পৃষ্ঠা-১

শ্রমিককে সনাক্তকরণের তথ্য

১। শ্রমিকের নামঃ

২। পিতার নামঃ

৩। মাতার নামঃ

৪। স্বামী বা স্ত্রীর নাম (প্রযোজ্য ক্ষেত্রে)ঃ

৫। স্থায়ী ঠিকানাঃ গ্রাম বা মহল্লা বা বাড়িঃ .... রাস্তা ঃ..

ডাকঘরঃ .... থানাঃ..

উপজেলাঃ .... জেলাঃ..

৬। বর্তমান ঠিকানাঃ...

....

৭। জন্ম তারিখ/বয়সঃ

৮। জাতীয় পরিচয়পত্র নং (যদি থাকে)ঃ

৯। শিক্ষাগত যোগ্যতাঃ

১০। প্রশিক্ষণ বা বিশেষ দক্ষতা (যদি থাকে)ঃ

১১। উচ্চতাঃ   সেন্টিমিটার

১২। রক্তের গ্রুপ (যদি থাকে)ঃ

১৩। সনাক্ত করিবার জন্য বিশেষ কোন চিহ্ন (যদি থাকে)ঃ

১৪। সার্ভিস বহি খুলিবার তারিখঃ

১৫। বাম হাতের বৃদ্ধাঙ্গুলীর ছাপঃ

পাসপোর্ট সাইজের ছবি

শ্রমিকের স্বাক্ষর   মালিক/ব্যবস্থাপনা কর্তৃপক্ষের স্বাক্ষর

Fig. 7.1 The first page of a service book

Apparently, it was revealed that employers of the selected RMG factories not only disobeyed the labour laws of Bangladesh (forced the workers to work more than 10 hours a day) but also economically exploited the workers through 'double service books' on regular basis. For example, let's say, a worker worked 14 hours in one particular day thereafter he or she should receive approximately BDT. 510 .1[7] on that day. However, if managers altered the data and recorded that an individual worker worked only for 10 hours (instead of 14 hours) hence, that particular worker actually received BDT. 306 .2[7]. As a result, a particular worker received BDT. 204 (510-306) less than he or she should actually earn for 14 hours work. Similar thing happened to almost all the workers that this study interviewed. For instance, a worker (MW7) said:

> We work more hours but managers' do not record actual hours in our books. At first, we asked them [managers] why they did not record the actual hours in our books. They told us that they are doing it on purpose to protect us. Because we are not supposed to work more than 10 hours in a day [as per the country's labour law]. But they assured us that we should not worry about it as we would get our full payment. Writing information in this book [second book] is just a formality. But soon we realised that it was all lie as we never received any payment beyond the hours written in our books.

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[7] According to the Bangladesh Labour Act (amended in 2015), a month is equivalent to 208 working hours and a year is equivalent to 52 weeks (p. 7378). In addition, the minimum wage of a worker is BDT. 5,300 (ILO, 2015). Therefore, the hourly wage of a worker is BDT. 25.48 (5,300 / 208). The Labour Act of Bangladesh (2015) also states that the regular working hours of an RMG factory is 8 hours per day. Thus, a worker's per day wage for regular working hours would be BDT. 203.84 (25.48 x 8). Similarly, the Labour Act of Bangladesh (2015) also states that the overtime payment is 'double' to hourly wage. Therefore, per hour overtime payment would be BDT. 50.96 (25.48 x 2). Now, if a worker worked for 14 hours a day that means he or she worked 6 hours overtime thereafter overtime payment would be BDT. 305.76 (50.96 x 6). Altogether, a worker should receive BDT. 509.60 [203.84 (regular payment) + 305.76 (overtime payment)], if he or she works 14 hours a day.

[7] As worker received payment only for 10 hours therefore, he or she received BDT. 305. 76 [(25.48 x 8) regular hours' payment + (50.96 x 2) overtime hours' payment]

The BBC Panorama also documented similar kind of exploitation in one of the well-known compliances RMG factories in Bangladesh that produced RMG for GAP, Zara and H&M. The programme showed that the workers of this particular factory worked more than 200 hours' overtime in one month but workers received payment only for 50 hours on that particular month (BBC Panorama, 2013). Acknowledging the practice of double service books in the RMG sector of Bangladesh, the ED of a local NGO said:

> We all know that most of the garment factories force the workers to work 12 to 14 hours a day. But if you look at the workers' books [second book], you will see that it is written in between 8 and 10 hours a day. So, where the remaining hours' gone? Everyone knows that owners lie about the existence of two books. Unfortunately, no one has access to the owner's book [first book]. So, it is hard to do anything against such deception and exploitation.

The directors of the selected RMG factories, on the other hand, denied the practice of 'double service books'. Instead, they condemned the people including the researcher of this study who questioned about the existence of double service books. One of the MDs (MD2) said:

> There are some people and organisations out there who continuously conspire against the Bangladeshi garment industry. Especially, these NGO people, they are the worst. They received money from other countries which do not like the growth of our industry. So, these countries recruited some *dalal* [local agents] to destroy our garment sector. There is no such thing call double service books. This is simply bullshit. A widespread propaganda.

Having said this a young director (D5) of a large RMG factory that produces RMG for Primark, H&M and Walmart admitted in the recorded interview with the

researcher of this study that double service books is very much real and widely practising across the RMG industry. He stated:

> Let me tell you a secret as I promised you to be open and honest. We do maintain two sets of record books. In fact, every garment factory does so. But no one will admit it. It comes into play when we pay to the workers. Otherwise, it would be impossible to make such profit.

Nevertheless, two of the participants of this study (work in the same factory) said in the FGD that they received their rightful wages regularly since they joined in the current workplace in 2013. One of them said:

> At the current factory, it never happened to me or any other workers I know. We always receive our payment correctly on time. The managers write the actual working hours in our book.

The other workers said:

> Our factory is really good. We have no problems at all. But, other factories in this area [Ashulia] are not like our factory. My sister and her husband work in two different factories. They do not get their rightful wages. Managers always wrote less hours in their books.

7.2.5 Maternity Leave and Calculation of Maternity Allowance

Bangladesh has the highest rate of child marriage where 65 percent of girls get married before the age of 18, and almost 29 percent get married before the age of 15 (see, https://www.unicef.org/bangladesh/children). According to the HRW (2015), poverty is one of the main reason that pushes the families to give their girls marry at early age in Bangladesh. In addition, lack of access to education, social pressure, harassment, intimidation, coercion and dowry also play important roles in child

marriage (HRW, 2018). More importantly, girls are more likely being forced to have children right after their marriage as they need to prove their fertility in order to make their marriage successful (Kamal et al., 2015). It is already mentioned that more than 80 percent workforce of Bangladesh RMG industry are women (Khatun et al., 2008) where 20 percent are 18 years old and 50 percent women are between the age of 19 and 28 (Heath and Mobarak, 2015). Therefore, the FWs of RMG factories may not be excluded from early marriages or childbearing in Bangladesh. One of the supervisors (M2) also observed thereafter said:

> From my experiences, I can tell you that most of the FWs applied for maternity leave in the second years of their work. As soon as their jobs are confirmed, they conceive the baby. This is what I have seen over the last 15 years. I think they just wait for job's confirmation. Otherwise, why almost all the girls applied for maternity leave at their second years of work?

According to the Labour Act of Bangladesh (2015), an employer must pay the full wages and other organisational benefits (at least for 16 weeks) to the pregnant worker if she is a permanent employee of the organisation (p. 7332-7333). The Labour Act of Bangladesh (2015) also states that a woman worker should receive maternity allowance twice in her career. In fact, to avoid the ambiguity, the Labour Act of Bangladesh (2015) provides a clear guideline how to calculate the amount of maternity allowance. For instance, an employer should sum up the total wages and other benefits (after all the deductions) that a pregnant worker received over the last three months of her service. Then, the net amount should be divided by three months or 13 weeks (e.g. a year is equal to 52 weeks / 4 quarters in a year). This is the amount that a pregnant worker should receive in two equal instalments before and after 8 weeks of childbirth (for details, see Table 7.1).

However, during the field visit, it was revealed that most of the selected RMG factories did not provide either maternity leaves or pay maternity allowances to the

pregnant workers who were also permanent employees of the factories. This study interviewed 20 FWs where 16 of them were married and have children. Among them, only 2 had received maternity leave and allowance and another 2 enjoyed maternity leave but no allowance. One of them (FW11) who received maternity leave and allowance said:

> I have two children. First one is a girl and the second one is a boy. I received money when my first child was born. I don't remember exactly how much I received but it was around BDT. 5,000. But I did not receive any money when my second child was born. The factory gave me three months' unpaid leave.

This study also conducted non-participant observation in five different factories where F1 provided maternity leave and allowance, F2 and F3 provided only maternity leave but no allowance and F4 and F5 provided neither maternity leave nor allowance. Having said this although F1 provided both maternity leave and allowance however, it did not follow the guidelines of the country's labour law's. Instead, it developed its own calculation method to pay the maternity allowance. The DGM Finance of F1 explained the method of calculation to the researcher as follows:

> Like labour law, we also sum up the total amount of wages that the applicant [pregnant worker] received over the last 90 days. This amount included her regular wages, overtime, festival bonus, attendance bonus and other benefits minus all the deductions [including attendance bonus]. Then, we divide the total amount by 90 days [or three months] to find her daily earnings. We, then multiply her daily earnings with 112 days [he could not explain where this 112 days came from]. Afterwards, we divide this total amount [after multiplied by 112 days] by 2 [again he could not explain where this 2 came from]. This is the final amount that

Table 7.1 Calculation of Maternity Allowance

Calculation of maternity allowance as per the Labour Act of Bangladesh	Calculation of maternity allowance as per factory A
Step 1: Sum up the net earnings that a pregnant worker received over the last three months. Hence, it would be: wages + overtime + attendance bonus + festival bonuses + other benefits – all the deductions.	Step 1: Sum up the net earnings that a pregnant worker received over the last three months. Hence, it would be: wages + overtime + attendance bonus + festival bonuses + other benefits – all the deductions.
Step 2: Divide the net earnings by 13 weeks (i.e. 52 weeks / 4 quarters) to get the weekly earnings.	Step 2: Divide the net earnings by 90 days to get the daily earnings.
Step 3: Multiply the per week earnings with 16 weeks. This is the amount that a pregnant FW worker should receive in two equal instalments.	Step 3: Multiply the daily earnings with 112 days.
None.	Step 4: Divide the total amount by 2. This is the amount that a pregnant FW should receive in two equal instalments
Let's say, a pregnant FW earned total BDT. 15,000 (net) over the last three months.	Let's say, a pregnant FW earned (net) total BDT. 15,000 over the last three months.
Thus, (15,000 / 13) x 16 = BDT. 18,462 (rounded).	Thus, [(15,000 / 90) x 112] / 2 = BDT. 9,334 (rounded).
According to the Labour Act of Bangladesh (2015), a pregnant worker should receive BDT. 18,462 in two equal instalments (i.e. BDT. 9,231 per instalment) as maternity allowance.	According to the DGM, a pregnant worker should receive BDT. 9,334 in two equal instalments (i.e. BDT. 4,667 per instalment) as maternity allowance.

an applicant is going to receive during her maternity period. And we pay this amount in two equal instalments. The first instalment she would receive on the last day of her work before going to maternity leave. And the second instalment she would receive after returning to work.

There are clear discrepancies between the method offers by the Labour Act of Bangladesh (2015) and the method explained by the DGM of F1. It is shown in Table 7.1, how the management of F1 exploited FWs workers by paying less amount of maternity allowance that they were entitled to receive as per the labour laws of Bangladesh. Therefore, it is obvious that the management of F1 exploited the pregnant FWs by paying BDT. 9,128 (18,462-9,334) less as suggested by the Labour Law of Bangladesh. Nevertheless, one of the directors of F1 believed otherwise. In response to a follow-up question (i.e. why the factory paid less, almost half than the labour law's?), he answered:

> Look, each year government introduced thousands of laws and regulations. But government and its ministers, MPs, members of its own party and bureaucrats even do not follow most of the laws that they introduced. I am sure they [government regulators] did not even mean to follow these laws exactly as it were written. But we are following. You see, we are providing maternity leave and allowances. And this is important. I bet you, if you go out and check, you will see that most of the factories don't even provide maternity leave. Forget about the allowance. I think you should at least appreciate us for that.

Whereas, another director (D5) of F5 (did not provide maternity leave and allowance) said:

> You know the operating cost to run a garment factory in Bangladesh is the highest in Asia. The price of land is crazy here. The construction cost is the highest in the world. The utilities bills are insane. Where the fuel cost decreased significantly in rest of the world, we still pay a huge amount of money to transport our goods. Because of the political chaos, our insurance premium is the highest among the RMG exporting countries. Above all, wages of the workers increased nearly 70 percent

in 2013. Now, you are asking us to pay maternity allowance. How are we supposed to pay 16 weeks' full wages and benefits when a worker is resting at home? You need to be pragmatic, not sentimental! Especially, when you are doing business in Bangladesh.

7.2.6 Performance Evaluation

Performance evaluation is perhaps the second most important (after the production targets) but exploitative elements of MAC on the shop floor of the selected RMG factories in Bangladesh. It is already discussed in this chapter (see 7.2.1) that managers and supervisors recruit workers and evaluate the workers performance in most of the factories located outside the EPZs. During the field visit, it was revealed that supervisors prepared an informal list of workers who should get promotions, pay rises and other benefits and shared this list with the FMs. Then, FMs prepared their own list (not entirely based on the list prepared by LCs) and gave it to the PM of the respective factory. It is the PM who decided which workers should get promotion or pay rise and who should not during a financial year. One of the supervisors (M4) explained the process of measuring workers' performances as follows;

> We spent more time with workers on the floor. We continuously walk through lines and observe who is doing what. As we know all the workers by their names. So, by looking at their eyes, we can tell exactly who is sincere, hard-working and loyal to the factory. Similarly, we can tell who is insincere and disloyal to the factory. So, based on our judgements, we decide who should get promotion and who should not. You see, we don't need any formal method to evaluate these workers' performance. We are experienced as we have been doing this for several years.

Likewise, a PM (M1) said:

> FMs and LCs spend most of their time with the workers on the floor.
> So, they know the workers very well than I. More importantly, I rely on
> them [FMs and LCs] and trust their judgements. But, if I think someone
> [worker] is good but his or her name is not in the list [prepared by the
> FM]. Then, I just add it. Again, it is not possible to promote all the
> workers or increase their salaries. But we manage it through our mutual
> understandings.

However, a completely different reality was revealed, especially after interviewing the workers and NGO officials. In particular, almost all the workers claimed that workers' promotions and pay rises are entirely depended on the personal preferences of the supervisors rather than workers' performance. One of the workers (MW6) described:

> It does not matter how good you are at your work. Your personal relation-
> ship with the supervisors ultimately determine your future in the factory.
> I personally know few of the workers [male and female] who are never
> late at work, always finish the given targets but do not get promotions.
> Because they do not have a good relationship with supervisors. But, I
> know many workers who are not efficient, often fail to deliver the given
> targets and always look for an opportunity to avoid their responsibili-
> ties. You know, they got promotion right on time. Because they have a
> fantastic relationship with their LCs.

Few of the workers also asserted that supervisors are nice and generous towards particular workers whom they have some connections (e.g. relatives, neighbours, from same village or district). According to them, this privilege groups have been receiving all kinds of benefits on the shop floor that a supervisor can avail. This study interviewed one of this privilege worker (FW5) who said:

I am super lucky that I have a personal relationship with an LC. He always takes care of me. If I was late at work, I just called him [LC] and said, 'I would be late'. That's it! He and other supervisors never said anything to me. My attendance bonus was never deducted because of this. I can also leave the factory any time if I have a family emergency. And last month, I got promoted to a senior operator. My life is good. So, I have no complaints.

Quite contrary, another worker (FW8) said:

Life is beautiful in the garment factories for a fair skin girl. And if she is ready to compromise [engage in a relationship with a supervisor], then supervisor will provide her all the benefits. But, life is extremely difficult for dark skin girls like me. Unfortunately, we are the majority on the floor. We work very hard but we have always been mistreated. If we were late by five minutes, then we were scolded inhumanly. Our attendance bonus was deducted too. Supervisors also increased our target production. But, if a fair skin girl was late for an hour, supervisor never told her anything. Her attendance bonus was never deducted. And she was never punished by asking to produce more units. Instead, supervisors forced us to produce those units that she [fair skin girl] was supposed to do. And, at the end of the day, she got the promotion, not us.

Having said this not all the fair skin FWs received same privileges in the selected RMG factories unless they engage in some sort of relationships with the supervisors. For instance, during the field visit, it was revealed that few of the supervisors tried to establish a *quid pro quo* relationship (mostly sexual) with fair skin FWs. According to a councillor of a local NGO, there are supervisors in each factory who intend to have a sexual relationship, especially with the fair skin girls. She explained:

Every day, more and more girls come from remote villages to the Dhaka city and look for work in the garment factories. They are naive as they don't have any idea about the life in the garment factories. So, they fall into supervisors' trap. Supervisors often asked them to get married and this is how supervisors established sexual relationship with these new workers. Later, it was found that most of these supervisors were already married. They just wanted to enjoy sex with the fair skin girls. Unfortunately, it was too late for these girls to escape from the sexual exploitation. Because supervisors already have pictures or video clips of their private moment. So, supervisors blackmailed these girls and continued the sexual exploitation. To escape from such exploitation, these girls left jobs from the factories. Sometimes, they even left the neighbourhood.

Whereas, the OD of the same NGO held accountable to the victims. He said:

I will blame these girls. They became greedy to fulfil their high ambition. Probably, they thought that having an affair with the supervisors was the easiest way to earn money, get promotions, and enjoy all other benefits. But, they totally forgot that there is no short-cut in life.

The supervisors, on the other hand, denied the practices of personal preferences, kinship or *quid pro quo* relationship while evaluating the performance of the shop floor workers. Instead, they accused workers for 'playing the victims' in order to hide their (i.e. workers) incompetency. One of the supervisors (M2) said:

Nachte Na Janle Uthan Banka [a weak person always blames others for his or her failure]. This is exactly happening here. They [workers who did not get promotion or pay rise] are unskilled, incompetent, inefficient and unproductive. They also have serious commitment issues. They hardly achieved their given targets. Often, they are late at work. And they want

to go home as soon as clock hits at 5 o'clock. We cannot promote this
type of workers. We need strong, skilled, efficient and loyal workers to
run the factory. We are doing business, not charity.

Similarly, a PM (M1) said:

Of course, we have preferences while promoting the workers or increase
their salaries. We promote only those who are good at their work. Also,
who listen to us and obey our orders. Loyalties are very important to us.
If they are loyal to us then they will not disobey our orders. That means,
they will not create any anarchy in the factory. That's why we promote
them. There is nothing wrong with it.

Nevertheless, perhaps the most exploitative mechanism of performance eval-
uation in the selected RMG factories in Bangladesh is to exclude the FWs from
supervisory or managerial positions. During the field visit, it appeared that not even
a single woman held a supervisory or managerial position in the selected RMG facto-
ries. In fact, none of the participants of this study (i.e. workers, managers, directors,
NGO representatives, academic researcher and journalist) have seen yet a female
supervisor or manager in the RMG factories in Bangladesh. The secondary data of
this study including academic journals, published reports (e.g. World Bank, IMF,
HRW, UNICEF, Clean Clothes Campaign, Oxfam and many others) and newspapers
articles also never reported about a woman supervisor working in the RMG factories
in Bangladesh. It raised the ultimate question, "why women are completely absented
in supervisory positions in the RMG sector where 80 percent of the workers are
women?"

Eventually, it was revealed that employers of the selected RMG factories delib-
erately restricted the women from supervisory or managerial positions through
discriminatory behaviours. For instance, to become an LC, a worker (both male and
female) should have a college degree (varies factory to factory) and certain years of

experiences working in a RMG factory (no specific formal rules were found during the field visit). Albeit, most of the FWs are young and came from rural villages however, 18 percent of them have college education (Heath and Mobarak, 2015). Despite having relevant skills and qualifications, FWs have been excluded from supervisory positions in the selected RMG factories. This study interviewed a worker (FW17) who completed her BA in 2015 and pursuing her MA qualification but did not get the job of a supervisor in the RMG factories in Bangladesh. According to her;

> I have started working in the garment factory after sudden death of my father in 2010. But I never gave up my study. I finished my college while working in the garment factory. You know, it is extremely hard to continue the study while working, especially in the garment factory. Again, I am continuing my study so that I can improve my economic condition and social status. You know, for last two years, I have been applying for the position of an LC whenever I see a vacancy. Every single time I got the rejection. Simply, because I am a woman. Once an owner sarcastically told me "you are a woman. How can you be an LC? You need to be a man if you really want this job. Contact us when you can be so."

Apparently, it was revealed that the employers of the selected RMG factories believed and practised certain patriarchal norms, social beliefs and stereotyped gender roles while promoting FWs in a supervisory or managerial position. For example, an MD (MD1) said:

> You must be joking. What's on earth you think a woman should be in a supervisory position? Do you think a woman can carry a bundle [fabrics roll] from the warehouse to the floor? Do you think, she can run from aisle to aisle and help the workers? Do you think, she can stay at night in the factory while inspection is taking place? Do you think, she can control

the workers if anything goes wrong inside the factory? Impossible! I can bet you, a woman cannot perform these responsibilities even for an hour. The job of an LC is not like cooking, bathing or feeding the kids. You must have the physical and mental strength to become an LC. You don't see women in supervisory position because they don't have such strength. This is not discrimination. This is simply the role of nature.

Similarly, one of the directors (D1) said:

I don't think a woman is fit for supervisory position. Especially in a garment factory. It requires extreme physical and mental strength. Do you think, Bangladeshi women have such strength? I don't think so. A factory supervisor has to be active and energetic to perform his job. Sometimes, he needs to be ruthless in order to achieve the production. It is impossible for a woman to perform such laborious and challenging tasks.

7.2.7   Workers' Collective Bargaining

The International Labour Organization (ILO) has identified eight conventions including: (i) freedom of association and protection of the right to organise, (ii) right to organise and collective bargaining, (iii) forced labour, (iv) abolition of forced labour, (v) minimum age of the workers, (vi) worst form of child labour, (vii) equal remuneration, and (viii) discrimination that are fundamental to the rights of human beings at work irrespective of the level of development of a country (ILO, 2018). However, during the field study, it was revealed that none of the selected RMG factories follow most of the ILO conventions except the worst form of child labour. For instance, forming a trade union in the workplace is a fundamental right of the workers to organise and protect their collective bargaining. The Labour Act of Bangladesh (2015) also explicitly emphasises of forming a trade union in an RMG factory. It also

states that if an organisation has more than 50 employees, then workers have the legitimate right to form a trade union in that organisation (for details, see the Labour Act of Bangladesh, chapter 13, pp. 7399-7410).

Despite the importance given both by ILO and Labour Act of Bangladesh, it was found that only 500 RMG factories allowed the workers to establish trade unions with limited scope out of 4,500 registered garment factories in Bangladesh (HRW, 2015). The main reason for the growth of non-unionised factories in Bangladesh is the strong objections of employers of the RMG factories and their association (i.e. BGMEA & BKMEA). One of the MDs (MD2) and a member of BGMEA said:

> See, when you have trade unions, then you are in serious trouble! Trade unions leaders have huge power. They abuse their power and create anarchy in the whole garment sector. You know, union leaders are always involved in dirty politics. They manipulate the workers to destabilise this sector. Often, they become violent like wild animals and engage in destructive activities. So, trade union is definitely not good for our garment industry.

Similarly, another MD (MD3) and a member of BGMEA said:

> I do not understand why do we need a trade union in the garment factory? We [employers] are taking very good care of the workers. Working conditions of our factories have been tremendously improved. Workers' wages and other financial benefits have been increased as well. Now, workers are more safe and secure. So, what is the need for a trade union?

The employers of the selected RMG factories also believed that allowing trade unions in an RMG factory would hindrance the progress of RMG industry which will eventually destroy the economy of Bangladesh. In fact, they feared that trade unions will not bring anything good but encourage the workers to engage in destructive activities like strike, work-out and vandalise the factories' resources. In so believing,

most of the employers used their economic, social and political power to stop the unionisation process in the RMG factories in Bangladesh. For instance, international organisations including ILO, HRW, European Union (EU), Clean Cloth Campaign, Oxfam as well as news agencies such as BBC, The New York Times, The Guardian and The Telegraph have explicitly documented that employers of the RMG sector have exercised their political power to suppress the unionisation through extreme form of violence. In particular, the HRW (2015) extensively reported different form of violence over the workers who were involved in the formation of trade unions in the RMG factories.

> Some workers involved in setting up trade unions have faced extreme violence by managers or by local criminals, known locally as "mastans" who at times openly admit to acting on behalf of factory managers. In one case a worker was beaten by a man he described as being an influential political person connected to the factory owner. In another case a pregnant worker was beaten by a man wielding a curtain pole. In yet another case a female worker was hospitalized after being attacked by men with cutting shears. (HRW, 2015, p. 31)

Similarly, this study found that a large number of owners have been actively involved in state politics, especially with the current ruling party 'AL'. In fact, many of them are either MPs or hold important positions in the current government administration (The Daily Star, 2015). For example, the economic adviser to the Prime Minister Sheikh Hasina and the state minister of Foreign Affairs are few of the largest RMG manufacturers who currently employed around 100,000 workers in their numerous factories. According to the ED of a local NGO, these people easily influence the Ministry of Labour, country's labour laws and other government agencies including police to suppress the basic rights of RMG workers in Bangladesh. She said:

> Oh, my God! You have no idea how powerful they [owners] are! They
> can change the labour laws by overnight. More importantly, these people
> have direct connection with the Prime Minister, President, Minister, MPs
> and other influential people. State police and political goons work for
> them. Their one phone call can ruin the lives of all the garment workers.

In addition, the employers of the selected RMG factories also violated the ILO conventions including forced labour (e.g. extreme working hours) and discrimination (e.g. excluding women from supervisory positions) that already been discussed in this chapter (for details, see 7.2.2 and 7.2.6). Besides, this study also found that few of the FWs were not being paid equally in the selected RMG factories that is again a violation of ILO conventions vii (i.e. equal remuneration). For instance, the minimum wage of an RMG worker is BDT. 5,300 since 2013 (ILO, 2015). However, this study interviewed one of the FWs (FW3) who joined as a helper in one of a compliance factory in January 2015 with the salary of BDT. 4,300 per month. Similarly, another worker (MW9) joined in the same position in another compliance factory in July 2015 with the salary of BDT. 4,800 per month. Therefore, employers of the selected RMG factories in Bangladesh not only exploited both MWs and FWs by paying less than the government decided salary but also discriminated the FWs workers through unequal remuneration.

7.3   Conclusion

To conclude, it can be argued that most of the existing mechanisms of MAC on the shop floor of the selected RMG factories are indeed exploitative, deceptive and hostile in many cases that eventually bully the workers systematically and institutionally on a regular basis. Indeed, through production targets, attendance bonus, double service books and maternity allowance, managers and supervisors of the selected RMG factories continuously forced, deceived, exploited, punished, abused, humiliated and physically assaulted the shop floor workers with explicit consent

of the owners. Whereas, through performance evaluation, owners, managers and supervisors misused the organisational power henceforth discriminated, excluded and sexually harass only the FWs in the selected RMG factories. It appears that WB is one of the pivotal objectives of the managers to achieve the budgetary targets by dominating, controlling and exploiting the workers. Perhaps, this is why managers always prefer to recruit more FWs than MWs because women in Bangladesh have already been oppressed through patriarchal norms, religious ideologies and stereo-typed gender roles. The employers, on the other hand, also believed in traditional norms and values henceforth exclude women from the supervisory positions. More importantly, they use their economic resources, social power and political influence to institutionally bully the RMG workers through intimidation and violence.

Chapter 8

Made in Bangladesh: An Untold Story

8.1 Introduction

The primary objective of this chapter is to connect the empirical findings with the theoretical framework of this study. In so doing, this chapter deals with the first research question: "How will cultural-political systems of social stratification and their historical evolution underlie the reproduction of particular work structures, relations and practices that culminate in managerial bullying?" Then, this chapter deals with the second research question: "How will management accounting techniques and tools be mobilised to institutionalise managerial bullying as a dominating form of labour control in the Bangladeshi RMG sector?"

This chapter is structured as follows: first, this it demonstrates how certain elements of MAC have designed based on agents' class, status, and party thereafter implemented in the selected RMG factories to bully the shop floor workers in a persistent manner. Second, this chapter theoretically argues; how certain elements of MAC and MB are closely linked to each other and supplement each other in order to dominate, control, and exploit the shop floor workers in the selected RMG factories in Bangladesh. Finally, this chapter sheds light on the national culture, economic condition, social beliefs, stereotype gender roles, religious ideologies, party politics, political power, and government policies which explicitly patronise and institutionalise WB in RMG sector of Bangladesh.

8.2   MAC and MB: A Process of Social Stratification

MA literature strongly argued that MAC serves the purposes of the capitalist own-
ers so that they can maximise their profit through means of production. For in-
stance, number of researchers (see, Alawattage and Wickramasinghe, 2008, 2009;
Alawattage, 2011; Armstrong et al., 1981; Armstrong, 1991; Bryer, 2000*b*,*a*, 2016; Hop-
per and Armstrong, 1991; Saravanamuthua and Tinker, 2003; Tinker, 1980) argued
that accounting systems mostly secure the interests of capitalist class over other
social classes which ultimately resulted the class-based exploitation in the modern
organisations. It occurs because accounting systems are divorced from the wider
societal relationship (Chua, 1986). Like class, status or status group is also existed in
the modern organisations whereby professional groups establish their domination
and control over other groups through organisational power. MA researchers (for
example, Caramanis, 2005; Carmona and Ezzamel, 2016; Chua and Clegg, 1990;
Chua and Poullaos, 1998; Collins, 1985; Czarniawska, 2008b; Edwards and Walker,
2010; Kamla, 2012; Kirkham and Loft, 1993; Sikka and Willmott, 1995; Walker, 1998,
2003) also argued that based on status (e.g. professional segregation), some powerful
groups (i.e. mostly male accountants) try to secure their economic benefits and
tighten their social closure by excluding others who reside in the lower level of an
organisational hierarchy (e.g. female bookkeepers and clerks).

Besides, MAC is also highly incorporated with power, politics and political
parties in order to enhance the domination and control of powerful groups over
less powerful groups in a particular organisation or society (Ahrens and Chapman,
2007; Covaleski et al., 2003, 2013; Ezzamel et al., 2007; Fung et al., 2015; Modell,
2015; Sutheewasinnon et al., 2016). For example, in an emerging economy, owners
and managers of the capitalist organisations are somehow connected to the gov-
ernment officials and *party politics* that provide them a unique opportunity to gain
economic resources, social status and political power of the agents (Alawattage and
Wickramasinghe, 2008, 2009; Alawattage et al., 2017, 2018; Uddin, 2009; Uddin and

Choudhury, 2008; Uddin and Hopper, 2001). Moreover, politically connected other capitalist organisations also obtained direct economic benefits from the government as well as indirect benefits from particular market (Fung et al., 2015). Figure 8.1 illustrates the dynamics of social stratification over MAC and MB on the shop floor of the selected RMG factories in Bangladesh.
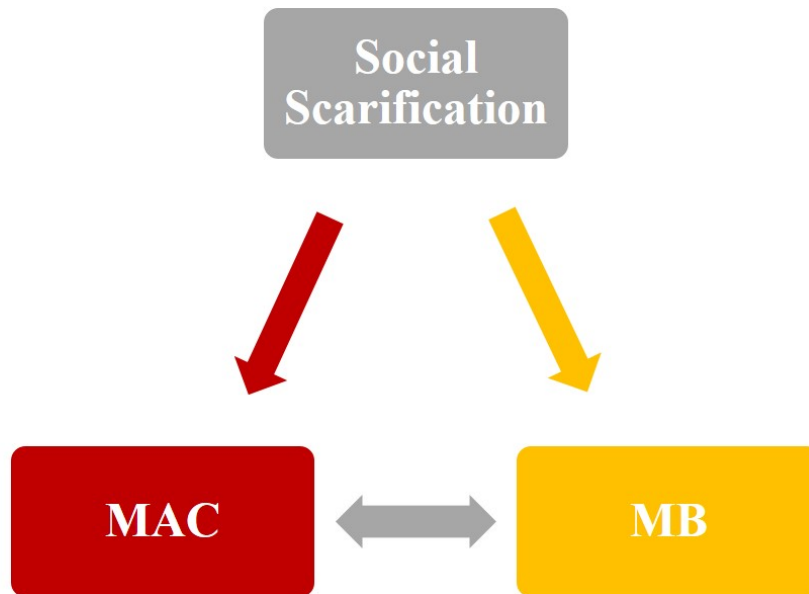
Fig. 8.1 The influence of social stratification over MAC and MB

8.2.1   Class based MAC and Bullying

Academic researchers have tirelessly argued about the concept of class (initially explained by Marx) and it's categorisation, in particular which characteristics of class should be included and which should be excluded in a modern society (Sorensen, 2000). For example, Dahrendorf (1959) argued that class should be recognised with 'authority' whereas Wright (1979) argued that class must be associated with 'property, authority and dominance'. Similarly, Goldthorpe (1987) argued that class should be associated with 'property, authority and employment'. However, Parkin (1979) linked the concept of class with 'social closure'. In a similar fashion, Giddens (1973) connected the concept of class with 'structuration'. Nevertheless, according

to Bourdieu (1990), class is associated with 'habitus'. Indeed, over the last two hundred years, many sociologists explained the concept of class or class situation differently based on their ontological and epistemological positions. Having said that inequality, social conflict, social movement and political process have remained the fundamental characteristics of class despite the different ontological and epistemological interpretation of the sociologists under different social, cultural and political conditions in different historical periods (for details, see Sorensen, 2000).

However, in the context of Bangladesh, more than 60 percent of RMG workers came from rural villages (Khatun et al., 2008) who were forced to leave the rural areas because of extreme poverty. It is estimated that on an average, more than 2,000 villagers leave their home and arrive in Dhaka city (i.e. most of the RMG factories are located) in every single day (The Guardian, 2015a). One of the main reasons of such massive migration is the rapid climate change including cyclones, floods and rivers erosions that destroyed the migrated villagers' houses, agricultural lands, livestock and other properties (The World Bank, 2016). As these 'climate refugees' (for detais see Haynes, 2017) do not have required educational qualifications, professional skills or other technical knowledge to work in white-collar or blue-collar occupations in the Dhaka city (Heath and Mobarak, 2015), except working in the RMG factories (Siddiqi, 2004). For instance, migrated women in particular are good at making *Nakshi Kantha* (embroidery quilt). According to Zaman (1993), the village women sit together after their daily household activities (e.g. particularly in rainy season) and start making *Nakshi Kantha* for their children, grandchildren or other loved ones. Therefore, they have adequate skills and knowledge about sewing and stitching that helped them to get job in RMG factories.

It appears that the continuous migration of 'climate refugees' has eventually increased the labour supply, particularly in the RMG sector of Bangladesh. This abundant labour supply provides a unique opportunity to the employers to recruit workers with far less than the living wages. For example, it is revealed that employers of RMG factories continuously exploit the workers by forcing them to work for

long hours with negligible wages (HRW, 2015; Mariani and Valenti, 2014; Siddiqi, 2011). Since the beginning of industrial society, owners of the capitalist organisations determine the workers' work effort, their output and their wages which are inherently involved with property rights (Boswell and Dixon, 1993). For Marx, wages is the denominator of the workers' exploitation in a capitalist organisation and accounting systems privilege the capitalist interest over social one (Armstrong, 1991; Chua, 1986; Tinker, 1991). In fact, accounting systems also help to intensify the labour exploitation at macro level where accounting numbers influence the *wage bargaining*, tax policy and economic restructuring of a particular sector of an economy (for details, see Chua, 1986, emphasis added). This study finds similar empirical evidence where owners and managers of the selected RMG factories exploit the wage workers through MAC and other MCMs. For instance, it was revealed that upon the influence of the owners and their business association, the Minimum Wage Board has fixed the wage of an RMG worker at $68 (£50) in 2013 which is the second lowest among the top 20 RMG exporting countries in the world (ILO, 2015) (see Figure 1.3).

In addition, it was also revealed that few of the selected RMG factories did not follow the minimum wage structure while paying to the newly recruited workers. For instance, during the field visit, it appeared that some of the factories have not yet adjust the minimum wages (introduced in 2013) while paying the shop floor workers in 2016. This study interviewed one of the workers (MW4) who was receiving salaries based on the previous minimum wage scale. He said:

> I have been working in this sector for more than 10 years. My salary was 2,800 Taka per month when I joined in 2005. Since then, my salary hardly increased. In 2013, the government increased the garment workers salary. But our factory does not adjust the new salary structure yet. Currently, I am receiving 6,500 Taka per month. It should be 8,000 Taka according to the new scale. If we ask to adjust our salary, then managers told us "if

you are not happy with your salary, then sign on the white paper [resign] and get lost from the factory".

Whereas, an MD (MD2) of a compliance factory that produces RMG for Eastern-European countries said:

Look, these people [workers] are really poor. They don't have any technical skill except cultivating lands or cooking. Again, we hired them. We are providing them a golden opportunity to earn money so that they can have a decent life. So, they must be happy with the wage they receive. I would say they must be grateful to us. But they want more and more. Just imagine, if we did not take risk and invest millions of dollars in the factories, then what will happen to them? They will starve and die on the roadside.

It cannot be denied that industrial capitalism reached at its apex because of the innovation of technologies, particularly in the manufacturing sector that eventually undermine the labours' efforts thereafter exploit them through minimum wages (Saravanamuthua and Tinker, 2003). However, in the context of Bangladesh RMG industry, it is yet the attitudes of the capitalist owners and their appointed managers who continuously exploit the shop floor workers through different MAC mechanisms. For instance, the concept of *double service books* (extensively discussed in 7.2.4 in chapter 7) is purely an accounting technology that has been practising in the selected RMG factories in Bangladesh. Through this deceptive mechanism of MAC, capitalist owners and their appointed managers repeatedly exploit the shop floor workers by paying less than the workers actually earned. It was revealed that after working 14 hours a day, on an average a worker received BDT. 306 (equivalent to £3) where he or she should receive at least BDT. 510 (see the footnote 7 and 8 in chapter 7). Morales and Lambert (2013) argued that with the help of accounting, managers of the modern organisations hide their dirty works to increase profit or avoid tax. They went on by saying that:

> Organisational members use accounting to create façades to conceal any
> discrediting information concerning what they consider as dirty work but
> are not always able to delegate. Managers use accounting to mask events
> they do not want to be accountable for, delegating most accounting-
> related tasks and presenting accounting metrics as aberrations, in order
> to escape accountability pressures (Morales and Lambert, 2013, p, 243).

Neu et al. (2013) also argued that managers of the capitalist organisations skilfully use the accounting systems and other MCMs to carry out the illegal activities within the organisations. Whereas, Oliver (1991) argued that capitalist organisations often do not follow or comply the state laws, rather they invent their own tactics to exploit the wages labour. Similarly, this study found that with the explicit direction of the capitalist owners, managers exploited the shop floor workers by recording less hours in the second book. A DGM of a large factory that produce RMG for Zara, GAP, Armani and CK confirmed the researcher that none of the financial decision is approved in the factory without the explicit consent of the MD. He said:

> All the financial decisions made by the MD with the help of ED. With-
> out his [MD] direct guidelines, no one will dare to make any decision,
> especially if it is financial. We just follow his orders and implement
> accordingly.

Besides, this study also found that capitalist owners of the RMG factories also introduced attendance bonus, another exploitative mechanism of MAC that directly forces the workers to present at work on time in every single day without being late. In return, an RMG worker received BDT. 300 to BDT. 500 (equivalent to £3-£5) in each month upon hundred percent attendance rate. Having said this if a worker is late for five minutes in one particular day in a month, then he or she would not receive the attendance bonus for that particular month. More importantly, if a worker takes official leave (i.e. with the consent of the supervisor) because of medical conditions

or family urgency, then again he or she would not receive the attendance bonus on that month (for details, see 7.2.3 in chapter 7). Existing research has already argued that a modern organisation designed its accounting system with the alignment of individual or groups interests (i.e. owners and managers) so that accounting can serve the intended objectives (for details, see Speklé, 2001).

For example, Ahrens and Chapman (2007) argued that powerful members of the modern organisations reshape or reconstitute the accounting systems to organise their daily actions in order to achieve their goals. Likewise, this study documents that the capitalist owners first attract the wage workers through 'attendance bonus', then force the workers to work for longer hours once they enter to the factories. Apparently, owners of the selected RMG factories have become successful to achieve their goals because 'attendance bonus' does motivate the workers to attend at work regularly on time. During the field visit, one of the workers (MW2) told the researcher that how he ignores his health and family in order to earn few hundred taka extra. He explained:

> I am a poor man. So, even a single penny is highly valuable to me. This is why, I reach to the factory even before the factory's gate opens. And I have not taken a single day off in last two years. I was ill, my children were ill but again I did not apply for medical or family emergency leave. My parents are old and they live in the village. I stop visiting them because I cannot afford to miss work for a single day. I am sacrificing everything just for few hundred taka.

According to Markus and Pfeffer (1983), accounting systems can be designed to be consonant with organisational power distributions and cultures. Because, controlling and enabling uses of accounting system is not only dependent on specific individual but also social, political and economic attributes of an organisation (Alawattage and Wickramasinghe, 2008, 2009; Mundy, 2010). Likewise, this study reveals that owners of the selected RMG factories are economically and socially

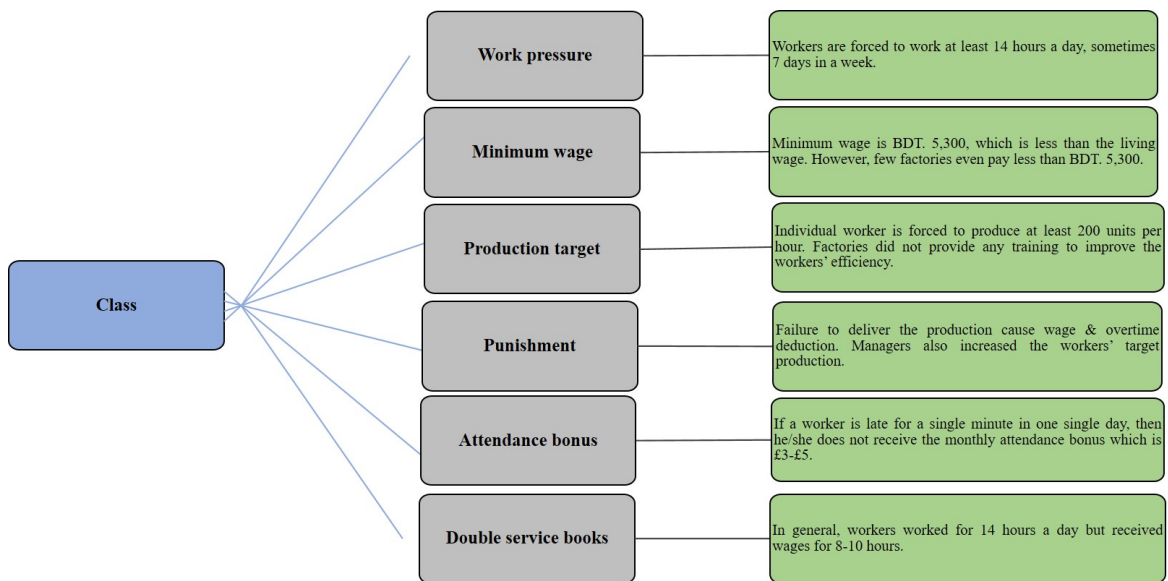| Class		
	Work pressure	Workers are forced to work at least 14 hours a day, sometimes 7 days in a week.
	Minimum wage	Minimum wage is BDT. 5,300, which is less than the living wage. However, few factories even pay less than BDT. 5,300.
	Production target	Individual worker is forced to produce at least 200 units per hour. Factories did not provide any training to improve the workers' efficiency.
	Punishment	Failure to deliver the production cause wage & overtime deduction. Managers also increased the workers' target production.
	Attendance bonus	If a worker is late for a single minute in one single day, then he/she does not receive the monthly attendance bonus which is £3-£5.
	Double service books	In general, workers worked for 14 hours a day but received wages for 8-10 hours.

Fig. 8.2 Class based MAC and bullying on the shop floor of the selected RMG factories

powerful hence, they introduced certain terms and conditions of attendance bonus which directly violates the ILO conventions and the instructions of the country's labour laws which clearly reflected on the comments of a director (D3) who said:

> If we are strict about attendance monitoring, then it would be a huge problem. Workers would demonstrate on the street or even go for strike. And human rights organisations would accuse us of exploiting the poor workers. So, we made them an offer [attendance bonus] which they could not refuse [laugh]. Now, no one can complain. If workers need money, then they will come to work regularly and timely. If they don't need money, then they won't come. No one is forcing them.

Indeed, MA literature has extensively documented the exploitation of workers from the Marxian perspective where capitalist owners dominate and control workers through means of production, particularly in the context of emerging economies (for detais see, Alawattage and Wickramasinghe, 2008, 2009; Alawattage, 2011; Hoque and Hopper, 1994; Uddin and Hopper, 2001; Wickramasinghe and Alawattage, 2007). However, Williams (2012) argued that in a capitalist organisation, owner does not

directly order the shop floor workers. Instead, owner gives order to the managers who ultimately convey the given instructions to the shop floor workers. In this process, managers may manipulate the owner's instruction through organisational rules and regulation in order to secure their jobs and other benefits.

Albeit, Stergiou et al. (2013) argued that in a family owned business, owners solely decide the budgetary targets whereas managers mainly achieve the given targets. However, this study reveals that often managers influenced the owners to increase production targets of the factory in order to demonstrate their capability and loyalty to the owners thereafter secure their promotion and bonus. The OD of a local NGO also confirmed the researcher that through their persuasive behaviours, managers influence the owners to increase the production targets without considering its effect on workers. He explained:

> Managers are the real culprit in the garment sector. Let's say, a small factory has the capacity to produce 100,000 units in a month. But there are managers who try to convince the owner that it is very much possible to produce at least 120,000. Unfortunately, owner does not care about the poor workers, especially when he smells profit. And he has already witnessed that managers always deliver what they promise. So, owner agrees with the managers and start increasing the sales orders. On the other hand, to keep their promise, managers repeatedly pressurise the workers to produce more units. This is how they increase the factory's production targets. Unfortunately, workers do not have any voice in this matter. If they cannot cope up with pressure, they will be fired. Again, it is not a problem for the managers. Because of plenty of workers are waiting outside to get a job in the garment factories.

It is also documented that accounting systems also help the powerful individuals or group to legitimise their domination and control through economic, social and political power (see, Abbeele et al., 2009; Abernethy and Vagnobi, 2004; Alawattage

and Wickramasinghe, 2008, 2009; Carmona and Ezzamel, 2016; Chakhovich and McGoun, 2016; Cooper, 2015; Fung et al., 2015; Saravanamuthua and Tinker, 2003). For instance, Cruz et al. (2011) argued that in a modern organisation, managers often reconstitute the accounting practices aiming to maximise their personal gains. Likewise, this study reveals that managers of the selected RMG factories reconstituted certain accounting practice (i.e. budgetary targets) to produce more units in order to secure their promotion and bonuses. In so doing, they constantly use budget as a 'pressure device' (Argyris, 1953) to produce 200 to 220 units an hour.

Undue work pressure is a common phenomenon in the modern organisations (Neuman and Baron, 1997) where managers may apply certain elements of MAC coercively to achieve specific goals including profit maximisation (Wouters and Wilderom, 2008). However, unlike previous MA research, this study reveals that managers of the selected RMG factories repeatedly abused the shop floor workers if a worker failed to deliver the given production targets. One of the workers (FW10) said:

> The way supervisors behave with us is utterly disgusting. How a human can talk in such disgusting manners? Sometimes, I wonder whether they [supervisors] really belong to this society or came from jungle. They are no less than barbarians. I am ashamed of myself even to mention the words they used on the floor.

According to Jacoby (2004), abusive behaviours of the managers is an important source of 'class conflict', particularly in a capitalist organisation whereby managers establish their domination and control on the shop floor. In fact, number of WB researchers also argued that abusive supervision is an MCM that eventually enhance the production growth of the capitalist organisations (Beale and Hoel, 2011; Hutchinson et al., 2006; Ironside and Seifert, 2003). Albeit, according to Tepper (2000), abusive supervision is more situational rather than persistent as same individual may view it abusive in one context and non-abusive in another context. He further

argued; "abusive supervision occurred when supervisors engage in the sustained display of hostile verbal and non-verbal behaviours excluding physical contact" (p. 178). Whereas, this study argues that abusive supervision is not 'contextual', rather it is persistent on the shop floor of the selected RMG factories. For instance, the entire workers except one (that this study interviewed) told the researcher that abusive behaviours of the supervisors is a regular phenomena on the shop floor of the RMG factories in Bangladesh (see the word frequency in Figure 8.3). However, workers also believed that supervisors brutally abused them simply because of their economic condition. Hence, like Jacoby (2004), this study also argues that abusive behaviour of the managers is not only an act of bullying but also a manifestation of class conflict. Furthermore, managers of the modern organisations rationalise their

Fig. 8.3 The frequent words used by the line supervisors on the shop floor

abusive behaviours as an MCM (Hutchinson et al., 2006) in order to maintain their domination and control over the shop floor workers (McIntyre, 2005). For instance, this study reveals that managers of the selected RMG factories believed that their behaviours are not abusive, rather it is a common managerial style in the RMG factories in Bangladesh, otherwise the RMG sector would not be able to achieve the phenomenal growth. One of the supervisors (M2) explained:

> Look, we are dealing with poor people [workers] who came from rural villages. And they are also illiterate. They don't understand your or our languages. They only understand the nasty languages. So, they won't

work unless we scold them. Posh people like you will become like us, if
you start working here. This is garment factory and this is how it works.

Nevertheless, managers of the selected RMG factories also punished the shop
floor workers (e.g. deducting wages and overtime) if a worker failed to deliver their
given production targets (for details, see 7.2.3 in chapter 7). During the field visit, it
was revealed that the entire workers except one that this study interviewed were
punished by the supervisors upon production failure. One of the workers (MW1)
said:

> I don't even recall a single month when my salary was not deducted. I
> never received my full salary in any month over the last 6 years. In every
> month, at least 500 to 1,000 Take [equivalent to £5-£10] was deducted from
> my wages. Whenever, I asked the PM about that, he said, "you failed to
> produce your given targets. This is why, your salary was deducted."

Again, managers and supervisors rationalised the uses of punishment on the shop
floor. One of the supervisors (M5) said:

> Look, we are responsible to achieve the production. Owners do not know
> the workers. But they [owners] know us. So, if anything goes wrong, they
> will blame us, not the workers. What's on earth, we should take blame
> for these poor villagers. If they [workers] think working in a garment
> factory is hard, then they can leave now. No one is stopping them. But if
> they fail to deliver the target production, then we will punish them for
> sure.

Punishment is a tool of accounting technologies (i.e. calculations, vocabulary,
symbols and images) that is directly related with performance evaluation of the
workers (Alawattage and Wickramasinghe, 2008, 2009; Carmona and Ezzamel, 2016;
Kornberger et al., 2010; Miller and O'Leary, 1994). It is also one of the fundamen-
tal characteristics of WB whereby managers misuse their organisational power to

control the shop floor workers (Aquino et al., 2006; Ashforth, 1994; Lian et al., 2014; Liang et al., 2016; Tepper, 2000). For instance, Fiske and Berdahl (2007) argued that in a modern organisation, powerful individuals (i.e. managers) believed that their decisions must be followed indisputably, otherwise subordinate workers would be punished.

However, Wiltermuth and Flynn (2013) argued that in some cases, managers also punished the workers without any valid reason (i.e. to establish their authority on the shop floor). Similarly, this study reveals that few of the supervisors punished the workers by increasing their production targets further if the respective workers failed to deliver the given targets. It appears that accounting systems also legitimise certain elements of MAC in a modern organisation where managers dominate and control the wage workers without providing any reasonable explanation to organisational efficiency and effectiveness (Chakhovich and McGoun, 2016). It is because accounting systems are connected with organisational power hence, managers legitimise their activities regardless of any substantive impact on organisational performance (Markus and Pfeffer, 1983).

From the preceding discussion, it can be argued that historically class has remained one of the most fundamental characteristics of workers' exploitation, domination and control in the modern capitalist organisations (DiQuattro, 1984; Holländer, 1982; Sorensen, 2000; Wright, 1979, 2002). Whereas, accounting systems predominantly help elite capitalist class to continue their exploitations over wage workers in order to maximise their profit (Armstrong, 1991; Bryer, 2005; Hopper and Armstrong, 1991; Tinker, 1984). Like previous studies, this study also substantially documents that owners of the selected RMG factories (i.e. privately owned) cautiously and cleverly designed most of the elements of MAC (e.g. workers' recruitment, budgetary targets, working hours, minimum wage, double service books, punishments and attendance bonus) with the help of managers and supervisors so that together they can continuously bully the shop floor workers. Therefore, this study claims that the concept of class and its categorisation (i.e. capitalist owners,

wage labours and professional managers) strongly exists on the shop floor of the selected RMG factories in Bangladesh with the direct help of accounting systems.

8.2.2   Status based MAC and Bullying

Since the beginning of civilisation, one question has been debating on: what is the status of a human being and what determines his or her status (Adkins and Vaisey, 2009). Perhaps, this is one of the reason, the concept of status and how it stratifies a society has remained the focal point of the discussion of classic sociologists including Max Weber. For instance, Weber considered status as one of the most important dimension of a modern society in his theoretical framework of social stratification. For Weber, status is when members of a social group shield themselves from others through acquiring power over their incomes and social positions. Albeit, some sociologists (e.g. mostly North American researchers) mix the concept of class and status however, Weber clearly distinguished both the concepts. According to Weber (1978), class is associated with the production and acquisition of goods, whereas status is related to the consumption of goods and lifestyles (for details, see chapter 3).

To clarify Weber's concept of status, Roscigno et al. (2009) argued that status or status group is originated from the outside of workplace where individuals and collectives intend to maximise their advantages by restricting access and privileges to others not only through institutional exclusion and dominant groups positioning but also through everyday workplace interaction. Salin et al. (2014) also argued that in a modern workplace, social status may affect the risk of being subject to bully at first place because organisational position is one of the most visible dimension of social status. In such cases, the targets are mistreated and harassed on the shop floor because the perpetrators hold higher positions in an organisational status (Langhout et al., 2005).

However, unlike previous research (i.e. MA and WB), this study has accumulated substantial amount of compelling evidences where managers and supervisors of the selected RMG factories used their organisational status to bully the shop floor workers on day to day workplace interactions. While interviewing the managers and supervisors, it appeared that they fundamentally believed that they possess to 'high status' because; (1) they obtained higher education (i.e. college and university), and (2) they have been living in urban areas for a long period of time whereas, workers possess to 'lower-status' because; (1) workers do not have proper education and (2) workers came from rural villages. One of the managers (M1) explained:

> I came from a reputed family. My father was well respected in the neighbourhood. And I went to a public university. Millions of people have dream to study at the public universities but very few can accomplish it. I was one of the brilliant one. But these *'chotolok'* [(boor): referring to workers] neither have *'jaat bongsho'* [family legacy] nor have *'shikka'* [education]. And, they came from *'ozo para gaon'* [remote villages]. So, you see, we are fundamentally different in every aspect.

Additionally, it appears that gender has also been playing a significant role in social status in the selected RMG factories in Bangladesh. Therefore, this study argues that education, geographical location and gender (see Figure 8.4) are the three most important elements of social status / social exclusion exist in the RMG factories of Bangladesh that are discussed below.

Education: An important element of social status

In every society, the demand for higher educated workers has been increased in recent years including the shop floor operation of a capitalist organisation (Brown, 2000). For Weber, a member of a status group also have an effective claim on social esteem based on formal education, empirical training, rational instructions

and corresponding form of behaviours. In particular, Weber (1978) argued that acquiring technical skills (i.e. institutional or vocational education) is essential in the modern societies because formal education has become an important tool of workers' exploitation, especially after the emerged of professional class (for details, see Packard, 2008). As a result, an educational credential has become an important skill in a modern society whereby members of an educated group can maintain their privilege over the members of a less educated group (Berdahl and McQuillan, 2008; Parkin, 1979). For instance, Bourdieu (1986) argued that education (i.e. a form of cultural capital) is an important factor in a modern organisation because it can uplift the status of people in a given society.

Likewise, this study has documented that formal / institutional education has become an integral part of status or status groups whereby managers and supervisors repeatedly abused, exploited and deceived the shop floor workers in the selected RMG factories in Bangladesh. For instance, it is already mentioned that in the RMG sector of Bangladesh, nearly 80 percent of the workforce is women (Khatun et al., 2008) where 20 percent of them never went to school and 62 percent were dropped out before finishing their secondary education (Heath and Mobarak, 2015). Albeit, no data is found on male educational status however, this study interviewed few of the MWs who did not finish their primary education hence, they were unable to write job related applications. As a result, both FWs and MWs must rely on others, particularly when they are required to write an application for their promotions, pay rises, emergency leave, medical-leave or other work-related issues. Hence, few of the workers (that this study interviewed) requested particular supervisors to write their applications. One of the workers (FW19) said:

> I am an illiterate woman. I never went to school. My parents believed
> that attending school was a great sin. So, I only learned how to recite
> *Quran* [The holy book for Muslims]. It makes me dependent on others
> whenever I need to write anything or complete any form. So, workers like

me used to request the managers to write our applications. Because, they [managers] are *shikkito* [literate]. Besides, few of the managers rejected our applications with silly excuses. So, we thought, if managers write our applications, then it would be easily granted. Because, they would not reject their own writings. But we were so wrong.

Another worker (MW7) described how he pursued a particular manager to write his application. He said:

I knew that he [manager] would never write my application for free. So, my wife cooked lunch for him. I did it just to make him happy so that he write my application nicely. But I never thought he would stabbed me in the back.

To illustrate, it was revealed that albeit few of the managers and supervisors agreed to write workers' applications. However, they often asked the workers to sign on the 'blank white paper' because they did not have enough time to write an application during the working hours. Therefore, if the workers sign on this 'blank white paper', then managers would write the workers' applications at their leisure hours and then keep the applications in the relevant files. Apparently, number of workers (e.g. FW3, FW7, FW14, FW19, MW3, MW6 and MW7) signed on the white blank paper upon managers' request. Later they found themselves out of work because instead of writing relevant applications, supervisors wrote 'resignation letters' and terminated them from the factories. One of the victims (MW6) of supervisory deception said:

I trusted him [FM] like my brother. Still, I cannot believe that he betrayed me. I was so happy as I thought my family would have a better life if I get the promotion. Everything was shuttered when I was told that I no longer work in the factory. I could not believe my eyes when the

> PM showed me the resignation letter. My signature was there on the
> resignation letter.

According to Wolk and Henley (1970), an act of deception is an antisocial be-
haviour which is not unusual or unconventional in any society. Instead, it is a
common, frequent and often expected way of behaving (e.g. lying, hiding the truth,
partial disclosure, secrecy, fabricate, exaggerating, distorting or presenting irrelevant
information) in every society (McCornack, 1992). In fact, deception is a deliberate
act to mislead (Krapohl and Sturm, 2002) and breach of trust and other forms of
manipulation (Strudler, 2005) in order to achieve personal and/or organisational
goals (Sims, 2002). However, Kagle (1998) argued that deception is highly practised
in the modern organisations where powerful individuals and groups established
their domination and control (because of the imbalances of power). The OD of a
local NGO explained why the workers with no reading and writing skills were
deceived by the managers in the RMG sector of Bangladesh. He said:

> There are managers who particularly targeted those workers who raised
> their voice against exploitations. Although these workers are less edu-
> cated but they are not stupid. They know what is right and what is wrong.
> But, managers do not like these type of workers. So, they [managers]
> always look for an opportunity to terminate these workers. As a result,
> whenever managers find an opportunity, they totally utilise it. This is
> [taking signature on a blank white page] is one of the mechanisms that
> managers exercised a lot. But, workers are careful now. We also strongly
> advise them not to sign on a blank paper.

Furthermore, through the art of deception, managers also minimised the oper-
ating expenses of an RMG factory in Bangladesh. For instance, the Labour Act of
Bangladesh (2015) explicitly states that an employer can terminate a worker if he
or she is in incapable to perform the tasks or shows inappropriate behaviours that

jeopardise the organisation's growth or reputation. In that case, an employer must provide an oral or written notice of termination before two months of the termination date. Alternatively, an employer can immediately terminate the particular worker by paying him or her all the current dues (i.e. wage, bonus and other benefits) plus additional two months salaries. Similarly, a worker can provide a prior notice (i.e. 2 months), if he or she does not wish to continue working in a particular factory but want to receive all the dues and other benefits. Otherwise, he or she can immediately resign from the organisation if he or she does not wish receive the current dues (p. 7328-7330). Having said this as managers have already proved through their deceptive MCM that particular worker willingly resigned from the factory without providing any notice hence, factory does not need pay the dues and additional two months salary to this particular worker. This is how, the managers minimised the operating expenses of an RMG factory by deceiving the workers based on lack of education.

Nevertheless, managers and supervisors also treated the shop floor workers as lower-status people because workers are less educated. In fact, few of them believed that workers should not be treated equally or respectfully on the shop floor. One of the supervisors (M3) explained:

> You know, most of the workers are *osshikkito* [illiterate]. They cannot even read a simple thing if it is written in English. Some of them cannot even read or write in Bangla. Total *gondo murkho* [ignorant]. We [managers] struggle a lot to make them understand a simple thing in everyday work. Sometimes, it becomes really difficult for us to control our temper. So, yes, sometimes we do misbehave with them. But if they were educated, then things would be different. Unfortunately, we have no other options. We have a job to do [achieving budgetary targets].

Here, in the one hand, managers and supervisors claimed that uneducated workers forced them to become abusive on the shop floor. On the other hand, same managers

and supervisors preferred to recruit more FWs with less educational credential to run the shop floor operation because FWs are easy to manage and control. This contradictory statements of the managers and supervisors eventually proved that to keep their status based domination and control, they first recruit the less educated workers (mostly women). Then, they rationalised their bullying behaviours with the workers' lack of education. Therefore, the findings of this study reconfirms the views of Weber and other sociologists that by the virtue of educational credentials, professional groups maintain their domination and control over the wage workers (Packard, 2008) who work at the lower-level of an organisation (Lively, 2002).

Rurality vs Urbanity: A New Dimension of Social Status / Social Exclusion

Urban cities are now home to more than half of the world's population and the numbers is growing rapidly. It is expected that by 2050, two-thirds of the world population will be living in urban areas because urban cities are strongly contributing to the global economy (The World Bank, 2016). For instance, more than 80 percent of the world's GDP was generated by the urban cities across the world in 2015 (ibid). It is simply because urban cities have been steering the economic and social development since the Industrial Revolution (Kacyira, 2017, p. 88). On the contrary, rural areas have been deprived because of the shortage social and economic development including limited access to education, training and employment (Hale et al., 2010; Yang, 2013). Number of researchers argued that such inequalities exist mostly because of the government bias towards urban areas which have limited the distribution of social and economic goods and services in rural areas (Huby et al., 2009; Lui, 2016). As a result, a mass migration has been taking place to urban cities all over the world (Rye, 2006) because urban cities provide better living, better jobs opportunities and higher wages than rural areas (Ringdal, 1993).

However, such economic and social disparities are much wider in context of Bangladesh. For instance, approximately 105 million people (out of 163 million

population) are currently living in rural areas of Bangladesh (The World Bank, 2016). Among them, around 47 million people live in poverty and another 26 million people live in under extreme poverty which caused by the devastating effects of climate changes (The World Bank, 2014). Therefore, a large number of people have been migrating, primarily to the Dhaka because 90 percent RMG factories are located in and nearby Dhaka (Heath and Mobarak, 2015). Albeit, many of the climate refugees managed to get a job in the RMG sector with far less than living wages. Nonetheless, managers and supervisors continuously mistreated these climate refugees because they came from rural villages. During the field visit, it was revealed that most of the managers [that this study interviewed] claimed that they have been living in urban areas [i.e. Dhaka city] longer than the workers hence, they belong to 'higher-status'.

At the same time they also believed that workers came from remote villages therefore, they belong to 'lower-status'. Besides, workers do not have general knowledge, profession skills, technological know how and right attitudes of working in the urban organisations. Hence, based on the geographical origin (i.e. rurality and urbanity), managers and supervisors continuously bullied the shop floor workers in the selected RMG factories in Bangladesh. For instance, during the field visit, it appeared that managers and supervisors often called the workers as *Geyo Bhut* (boor), *Chasha* (rustic), *Itor* (lousy), *Borbor* (uncultured) and *Khayt* (unsophisticated). One of the workers (MW7) described:

> They [managers] do not even consider us as human being. Simply because we came from villages. If anything goes wrong, they said; "you *geyo bhut*, go back to your fucking villages. You are good at behind the cows [ploughing land]. After all, you are like them [cows]. You should not be working here [factory]. Good people work here, not the animals like you."

An act of bullying based on rurality and urbanity also reflected in the managers and supervisors statements as one of the supervisors (M4) said:

It is very difficult to manage these *geyo bhut* [workers]. You know, they are pure *chotojaat* [lower status]. They don't even know how to talk or how to behave. They are totally uncivilised and uncultured. They just know how to eat bowls of rice and smoke *biri* [cheap cigarette]. Studying or developing skills are not their concern at all. Now luckily, they got job in the garment factories. So, they started behaving like us [urban]. Perhaps, they don't know "a crow cannot be a peacock. It does not matter how much it tries."

The conflict between urban and rural people has been deeply rooted in sociological consciousness however, it has not been widely investigated particularly in MA and WB literature. According to Kapferer (1990), the arrays of social phenomena between rural and urban areas including economic and political development, cultural changes, inequality and disadvantage have influenced one's understanding or preferences for certain life styles. Similarly, Keith and Griffiths (2014) argued that the differences in lifestyles, attitudes, social structure and impoverish economic conditions put barriers to the rural people to uplift their economic class or social status, especially when they migrated to urban areas. For instance, in some industrial societies, rural migrants are offered low-status jobs including street cleaners, construction workers, servers or masseuses when they first arrived in urban cities (Lui, 2016). Although, rural migrants may improve their economic condition by working in low-status jobs however, often a new set of unequal relation or mechanism is created to oppress the rural immigrants (Ostby, 2016).

Having said this rural migrants have been continuously bullied in many societies through lack of employment opportunities (e.g. high-status jobs), rise of masculinity and other form of violence by the urban settlers as a system of status acquisition (Keith and Griffiths, 2014). According to Weber (1978), social closure occurs when one group takes some externally identifiable characteristics of another group based on local or social origin, descent, residence and many others to legitimise their

control and domination (for details, see Soylu and Sheehy-Skeffington, 2015). From this perspectives, it can be argued that albeit, managers and supervisors considered themselves 'high-status' simply because of living in urban areas. Nevertheless, it was revealed that most of the people living in Dhaka city have migrated from rural areas of Bangladesh because Dhaka city was originally designed to accommodate only 1 million people in 1960s (The Daily Star, 2009).

Gender: A Decisive Element of Status in the RMG Sector of Bangladesh

The structure of labour market, relations in a workplace, control of work process and underlying wage relation are always affected by symbol of gender, processes of gender identity, and material inequalities between women and men (Acker, 1990, p. 145-146). In fact, throughout the history, gender hierarchy has maintained through different control mechanisms on the basis of women's reproduction, emotionality and sexuality that help male managers to legitimise their domination and control over women in a workplace (see also, Acker, 2006; Alawattage and Wickramasinghe, 2008, 2009; Alawattage et al., 2018). Indeed, accounting systems develop gender differentiations that create inequalities between men and women in the modern organisations in every society (Carmona and Ezzamel, 2016; Czarniawska, 2008b; Kamla, 2012; Kornberger et al., 2010; Walker, 2003). For instance, Carmona and Ezzamel (2016) stated, "accounting is gendered when it reflects cultural gender divisions and reaffirms and perpetuates these divisions, which ultimately reflect instances of power and domination" (p. 4).

Whereas, Kirkham and Loft (1993) argued that it is the men who first invented the accounting systems and then segregated jobs or professions in the modern societies that not only widens the inequalities between men and women but also glorifies the men's positions in an organisation. For instance, in a household, men determine the roles of a woman (e.g. housewife, mother, cook and caretaker) thereafter allocate the budget to perform her duties in every society. This is how men

evaluate the performance of women at home and reward or punish the women accordingly (for details, see Walker, 1998). Similarly, in the modern organisations, men first segregated certain professions and then socially excluded women from these professions. For example, in accountancy profession, accountant is gendered as masculine (Crompton and Sanderson, 1990; Kirkham, 1992) and bookkeeper or clerk is gendered as feminine (Walby, 1996). Likewise, in medical profession, doctor is symbolised as male and nurse is symbolised as female (Chua and Clegg, 1990; Witz, 1992). Here, Kamla (2012) argued that the roles or tasks of the workers can be gendered in a workplace (an important public place) where cultural norms govern the performance of the gender. Therefore, gender has become an important part of social status when an organisational hierarchy is stratified based on gender and sex motives (Berdahl, 2007*a,b*).

However, in the context of this study, it appeared that all the employers, managers and supervisors are male in the selected RMG factories in Bangladesh. There were not a single woman found either in ownership, managerial and supervisory position in these factories. Nevertheless, later it was revealed that owners, managers and supervisors systematically excluded the FWs from supervisory / managerial positions (for details, see 7.2.6 in chapter 7). One of the workers (FW17) told the researcher that how she was rejected for the position of an LC more than seventeen times only in one year (2015-2016). She explained:

> Currently, I am doing my Master while working in the garment factory. I have been working in the garment sector for last 6 years. So, clearly, I am qualified for the position of an LC. To be honest, I am overqualified for this job. You know, none of the LCs, FM or even the PM have master degree in our factory. But again, I have not been promoted to a supervisory position. Whenever I applied, I got rejection. Because, I am a woman. And no woman should be allowed in a supervisory position.

On the contrary, an MD (MD2) of a large factory that produce RMG for Tommy Hilfiger justified the reasons for not promoting or appointing women in supervisory positions. He said:

> With respect to women, I don't think they are fit for a supervisory position. It is a very hard job. A woman cannot perform the responsibilities of an LC. Physically, they are very weak. And, mentally they are too emotional and vulnerable. Besides, workers will not listen or respect a woman supervisor. Although, most of the workers are women. But, again, women do not like women [laugh]. This is why, we don't hire or promote any woman in the supervisory positions.

The MA research has adequately argued that performance measurement is a socially constructed phenomenon that produces and reproduces gender differences in accounting (see, Carmona and Ezzamel, 2016; Czarniawska, 2008b; Fogarty et al., 1998; Walker, 2003). For instance, Carmona and Ezzamel (2016) argued that performance measurement creates differences between men and women in a modern organisation because accounting technologies become part of the wider process of gendering (p. 4). Similarly, Walker (1998) argued; "accounting systems reflected wider cultural and social prescriptions concerning gender stratification and relationships within the patriarchal family. The routine operation of accounting also helped to sustain the same structures of male domination" (p. 509-510). He went on by saying that domestic accounting is a stewardship that reflects contemporary religious, legal and cultural prescriptions concerning the relationship between superior and subordinate or master and servant which are founded on these relationships of masculine domination of power of a husband over his wife, a father over his daughter, or a brother over his sister (p. 509). Therefore, accounting systems, in particular performance measurement privileges the men at workplace because accounting promotes 'phallocentric conceptions' (Shearer and Arrington, 1993) and serves the 'patriarchal values' (Maupin and Lehman, 1994).

Similarly, a large number of researchers claimed that Bangladesh is a masculine society where patriarchal norms and beliefs govern the men's behaviours to control women both at home and work (Anwary, 2015; Fattah and Camellia, 2017; Hussain, 2010; Panday and Feldman, 2015). Such patriarchal norms, beliefs and stereotyped gender roles were also reflected on the decision-making process in the selected RMG factories, particularly when men evaluated the performance of the FWs on the shop floor. For example, a director (D3) said:

> Look, by nature, women do not have such physical strength. You need to understand that the job of an LC is extremely hard. He [LC] always needs to move from one station to another station. Sometimes, he carries 100 of boxes to the inspection room. A woman cannot do it by herself. She needs help from a man. An LC also spends several nights in the factory to finish the inspection [quality control]. A woman cannot stay in the factory at night. Her husband or family will not allow her to do so. And society will treat her as a *kharap meye* [notorious girl] who spend night with other men. So, you see, it is not us who discriminate the women. Rather, it is the nature and society that do not allow the women to perform this type of job. The sooner we accept it, the better it is for all of us.

Whereas, the ED of a local NGO believed that male owners and managers try to control women in the RMG industry because they strongly carry the patriarchal norms and beliefs at work. She said:

> If women are physically and mentally weak, then how they are working in the police forces? How they are working in Army, Navy and Air Force? We all know that to survive in the military jobs, one must go through intense physical and psychological trainings. So, how girls have been surviving over there? And how they have become fine decorated

officers? You know, almost in every hospital across the country, women doctors are working nights after nights. Their families never complained about it. Society does not treat them as *kharap meye*. Rather, everyone is extremely proud of them. You know what! These employers are misogynist. They love to control the women. So, whenever they see that women are performing better, they got scared. Because, if a woman becomes supervisor or manager in a garment factory, then they [managers and owners] cannot exploit or harass her any more. This the main reason of not promoting women in a managerial position. Nothing else.
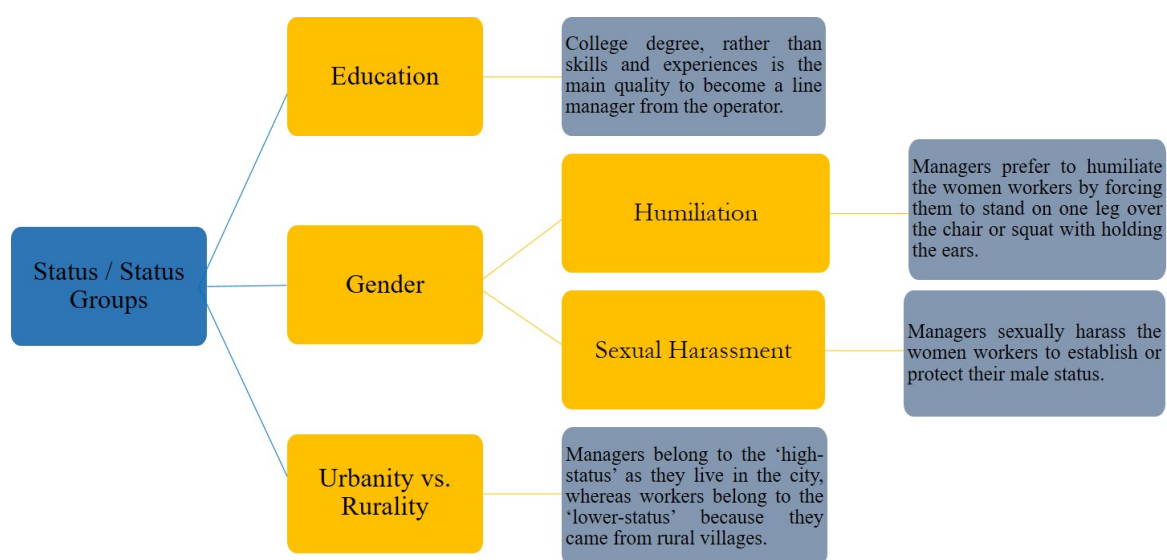

Fig. 8.4 Status based MAC and bullying in the selected RMG factories

Nevertheless, the MA literature has also documented that in a modern organisation, employees' roles, designations, responsibilities, rewards and punishments have been predominantly determined by local cultural values (for details, see Kraus et al., 2016). For instance, it is often observed that top managements shape and reshape the formal accounting systems and control mechanisms through their values and ideologies aiming to dominate and control the women workers in the modern organisations both in high-power and low-power distance society (Alawattage and Wickramasinghe, 2008, 2009; Alvesson and Karreman, 2004; Czarniawska-Joerges,

1988; Kunda, 1992). In so doing, members of the top management first restrict the women from enjoying organisation's resources and then exclude the women from decision making process (Maupin and Lehman, 1994). This is exactly the top management of the selected RMG factories were doing by restricting the FWs from organisational resources (i.e. less wage and maternity allowance) and excluding them (i.e. supervisory position) through status based MAC (see also Table 8.1). After all, social closure is a process whereby powerful individuals and groups pursue their goals to secure and maximise their benefits by restricting the less powerful individuals or groups through social stereotype, cultural norms, patriarchal values and institutional exclusion in everyday workplace interaction (Parkin, 1979).

Table 8.1 Women and men participation in various occupations in Bangladesh

Categories	Women (percentage)	Men (percentage)
Managers are in various organisations	14	86
Professionals are in different sectors	33	67
Technicians and associate professionals	19	81
Clerical	19	81
Service and sales	15	85
Skilled agriculture, forestry and fisheries	35	65
Crafts and related trade	38	62
Plant, machine operators and assemblers	14	86

Source: Labour force survey, 2013

Beside, women have also been mistreated in the modern organisations through explicit social control mechanisms (Acker, 2006; Berdahl, 2007*a*; Salin and Hoel, 2013). For instance, Guinote and Vescio (2010) argued that compare to men, women have less power and influence in the workplace which restrict them to climb on the ladder of an organisational hierarchy. Similarly, Carli (1999) argued that the glass ceiling (e.g. men are better than women in every aspect hence, women should be insubordinate of men) remains largely intact because of organisational power that is intimately associated with male gender. As a result, throughout the history,

women have been become an easy target of workplace mistreatments including sexual harassment (Berdahl et al., 1996; Berdahl, 2007*b*). Likewise, this study found that FWs were humiliated and sexually harassed by the managers and supervisors on the shop floor of the selected RMG factories (for details, see 7.2.6). One of the workers (MW2) described:

> Last month, the girl next to me went to bathroom without informing the LC. When she returned, LC shouted at her and said "whom you are fucking in the toilet? If you cannot control your *shur-shuri* [sexual desire], then tell me. I will fulfil your desire." Then, LC told her to apologise by holding her ears and squat five times in front of all the workers. But she refused to do so. After a while, the PM called her to his office. Later, I heard that she was forced to apologise [squatting and holding ears] in front of all the managers.

Similarly, another worker (FW12) explained how she was humiliated when she argued with an LC over production targets. She said:

> Once I argued with an LC about the given production targets. After the shift, I was summoned to the PM office while other workers were leaving the factory. When I entered to the room, I found that all the supervisors were sitting there. Then, the PM scolded me with nasty languages and said how dare I was to argue with the LC in front of all the workers. I tried to explain to him [PM] but he did not listen to me. Then, he said, "if you wish to work here, then hold your ears and apologise to us by squatting ten times. Or sign on this white page [asking for resignation] and leave the factory now." I needed the job very badly. So, I had no choice but apologised to them, the way they wanted. Trust me, there is no difference between being gang raped and being humiliated in such way.

According to Czarniawska (2008a), humiliation is a deliberate act to take one's dignity away temporarily or permanently. Leask (2013) also argued that humiliation is nothing but flaunting power against one or more person that involve number of elements including stripping of status, rejections, and arbitrariness. However, according to Silver et al. (1986), as a mean of social control mechanism, humiliation is often practised in the modern organisations not only to humiliate the targets but also to control the witness. Besides, humiliation often takes place in an organisation because of the perpetrators social identities including ethnicity, religious and sexual orientation (Leidner et al., 2012). It appeared so be as this study did not find a single MW who was humiliated by the supervisors or managers on the shop floor of the selected RMG factories in Bangladesh. One of the supervisors (M5) said:

> There are some girls [FWs] who are difficult to manage. They don't obey our orders. We warned them several times to behave properly. But it did not work. So, we applied some of the old school techniques to discipline them. You know, almost thirty years back, when I was in primary school, a friend of mine was very naughty. Teachers used to beat him with sticks almost every single class. But he [supervisor's friend] did not stop his mischiefs. Then, one day, in front of the whole school, a mathematics teacher forced him to become *moorga* [squat while holding ears]. The entire school laughed at him. Since then, he never misbehaved in the class. You see, it [humiliation] always works.

Throughout the history, shop floor has remained an idle ground of male domination and accounting calculations contribute to the production of 'macho discourse' through harsh disciplines which invoke masculine power and male domination (Knights and Collinson, 1987). Hence, managers [mostly male] impose harsh monitoring systems to discipline the shop floor workers particularly in a high-power distance masculine society (Akella, 2016). As humiliation is one of the major weapon of male to oppress women at workplace (Klein, 1991), perhaps this is why, male

managers of the selected RMG factories in Bangladesh preferred to humiliate the FWs in order to establish their dominate and control on the shop floor.

Nevertheless, managers and supervisors also sexually harassed the FWs on the shop floor of the selected RMG factories. Existing academic literature adequately documented that FWs have been predominately sexually harassed by male managers and male co-workers in the modern organisations in every societies (Aquino et al., 2014; Berebitsky, 2012; Salin et al., 2014). Although, the natures and causes of sexual harassment are not same in everywhere because some behaviours are considered acceptable and appropriate in one culture, whereas offensive, hostile and inappropriate in other cultures (Gee and Norton, 1999). Having said this cultural beliefs (Limpaphayom et al., 2006; Marshall, 2003) and social stereotypes gender segregation (Eagly and Mladinic, 1994; O'Leary-Kelly et al., 2000) are the two important pillars that trigger men's aggressive sexual behaviours towards women in a society.

For instance, Lips (1991) argued that cultural beliefs and social norms of a given society often suggest that men are superior to women therefore, men belong to 'high-status' in every aspect of human life. Alligeier and McCormick (1983) also argued that there is a strong social stereotypes exist in every culture which advocate that men are goal oriented, determinant and powerful whereas women are passive-receptive, interpersonally oriented and incompetent. Therefore, number of feminists' researchers believe that social stereotypes are the manifestation of larger patriarchal systems (Eisenstein, 1979; Hartmann, 1979; Mies, 1986; Walby, 1996) where men have all the power and resources to dominate women through sexual harassment both at home and work (Pryor et al., 1983). Similarly, MA researchers argued that shop floor of a modern organisation is an idle place of 'male domination' that involves aggressive pursuit of women as sexual objects (Czarniawska, 2008b; Kamla, 2012; Knights and Collinson, 1987; Walker, 2003) hence, accounting practices predominantly favours the men and their sexual politics (Shearer and Arrington, 1993, p. 254).

Having said this according to Berdahl (2007*a*), male managers often sexually harass the subordinate FWs in an organisation through *quid pro quo harassment* and *gender harassment* to protect their male status (i.e. masculinity). In 'quid pro quo harassment', women workers have been sexually harassed whenever they refused to co-operate (e.g. going to a date or having sex with superiors) in exchange for promotion, *salary increase, approving leave applications* or *avoiding punishments* (Berdahl, 2007*a*, p. 643, emphasis added). Similarly, it appeared that few of the supervisors of the RMG factories wanted to have sex, particularly with the fair skin young FWs. In return, they promised to the targets (i.e. fair skin young FWs) to provide certain privileges at work including suitable position in the factories, quick approval of leave application, no wage deduction for production failure, no cancellation of attendance bonus, timely promotions, yearly increment and many others. One of the fair skin workers (FW6) described how she was harassed by a supervisor when she refused to have a *quid pro quo* relation. She explained:

> There was an LC who wanted to marry me. He promised me that if I marry him, then I would be treated like a queen in the factory. No one would dare to say anything to me. And I would get all the benefits from the factory. But I was not ready as I had to repay my debt and support my family. So, I said no to him. He took it very personally. Then, he started harassing me on the floor almost every single day. He deliberately tried to touch my body. I complained to the GM about his [LC] behaviours but GM did nothing. Instead, he [GM] accused me of doing something wrong that provoked the LC. When he [LC] heard that I complained against him, he became more aggressive and spreading nasty rumours about me. One day, he grabbed me so inappropriately. Since then, I never returned to that factory. [Crying]

Having fair skin has been considered an important element in constructing female beauty in Asian societies (Arif, 2004; Ashikari, 2005; Li et al., 2008). Particularly, in

Bangladesh, woman's fair skin has been associated not only with positive images including beauty, purity, cleanliness and happiness but also with symbols of power, empower and privileges (Leeming, 2001). Albeit, women's skin colour was not as important as it is nowadays in Asian culture before British colonisation (Wagatsuma, 1967). According to Russell (1996), it was the Western cultural hegemony and it interactions with local cultural beliefs and ideologies that has made the fair skin as a mark of 'beauty and desirable' whereas dark skin as a mark of 'ugly and undesirable'. Therefore, in current social systems of Indian subcontinent, including Bangladesh, fair skin not only makes a woman beautiful and desirable but also uplifts her social status by ensuring better jobs prospects, earning potentials and marital prospects (Goon and Craven, 2003). However, it appeared that woman with fair skin also face harassment in particular when she refuses to marry or involves in other forms of relationship with a man in Bangladeshi societies (Anwary, 2015).

On the other hand, in *gender harassment*, the central aim is to harass the women who disobey the stereotyped gender roles at workplace (Berdahl, 2007*b*; Burgess and Borgida, 1999). For instance, men generally hold more power than women in a workplace (Deaux and LaFrance, 1998; Morrison and Glinow, 1990) hence, to advance their personal and organisational goals, men also engage in gender harassment (Kuhn, 1984). Likewise, this study revealed that how the FWs were harassed by the supervisors when they did not follow the supervisors' instructions. One of the workers (FW11) described:

> If we [FWs] questions the supervisors, then we are in trouble. Because none of the supervisors like to be questioned, especially by us [women]. It simply hurts their *Mordangi* [alpha male ego]. They [supervisors] consider these [questioning] are acts of disrespect. So, they will start harassing us in every possible way. They will increase our production targets. They will also punish us unreasonably. In fact, they will try to humiliate us in front of all the workers. They will make dirty com-

ments and spread nasty rumour about us. They will also try to touch us inappropriately. Simply, they will make our life hell. And we cannot complaint against them. Because, they are powerful and protected by the owners. So, basically, we are helpless. It happened to me and few of my friends. We were forced to change our jobs several times just to escape from such nightmare.

Table 8.2 Violence over the women by their husbands in Bangladesh in 2015

Age	Physical	Sexual	Emotional	Economic	Others
15-19	23.8	15.1	22.4	7.8	47.6
20-24	28.1	18.3	28.2	11.7	56.9
25-29	24.5	16.6	27.4	11.2	55.4
30-34	23.5	15.4	29.9	10.1	55.7
35-39	20.8	12.8	28.2	10.8	53.9
40-44	16.5	11.0	29.3	12.9	54.5
45-49	15.5	8.2	30.5	11.8	54.2
50-54	17.0	9.7	31.0	12.9	57.0
55-59	13.7	5.9	26.5	13.0	56.1
60 +	13.2	9.8	29.8	12.6	58.1

Source: Violence against women (VAW) survey 2015, BBS

According to Equal Employment Opportunity Commission (EEOC), "any unwanted and unwelcome conduct of a sexual nature that explicitly or implicitly affects the individual's employment including intimidation, hostility or offensive behaviours at workplace is sexual harassment" (www.eeoc.gov). Similarly, WB researchers argued that 'persistent unwelcome acts' including sexual harassment escalate over time is directly linked to the imbalance of power that encourage perpetrators to bully the less powerful workers based on race, class, ethnicity and gender (Beale and Hoel, 2010; Sidanius and Pratto, 1999). This study found similar practises where managers and supervisors used their organisational power to harass the FWs sexually on the shop floor of the selected RMG factories in Bangladesh. In fact, few

of the managers justified the ongoing harassment towards the FWs in the RMG
factories. One of the managers (M1) said:

> Look at these girls [pointing finger to the FWs], they are just ordinary
> women. They came from very poor families. Their families could not
> provide them food and shelter. This is why, they are here. But sometimes,
> few of them behave with us in a way that they own this place. It seems
> like they are our masters and we are their salves. I simply don't tolerate
> this kind of behaviours. If any girl tries to disobey my instructions in
> any way, I will trash her hell out. Women must not cross the boundaries.
> They must obey the men at home and at work. If they don't, then serious
> problems arise in the society.

Indeed, academic researchers (mainly feminists) adequately argued that pa-
triarchal system promotes the stereotyped gender roles which transpire gender
harassment in the modern organisations (Gruber, 1998; Hearn and Parkin, 2001;
Welsh, 1999). Evidently, Bangladesh is a patriarchal society where men have es-
tablished their absolute domination and control over women in every sphere of
economic, social and political life (Fattah and Camellia, 2017). Such domination
and control eventually leads to oppression, violence, physical assault and sexual
harassment (see Table 8.2) over the women including the RMG factories (Siddiqi,
2003) in Bangladesh (Panday and Feldman, 2015).

8.2.3   Party Based MAC and Bullying

It is already discussed in chapter 3 that Weber's concept of party has not yet been
established in academic research like class and status perhaps because of his early
demise at the age of 56 that might halted the writing and analysis of party or party
dynamics. Despite this, Weber's notion of party or party dynamics is significantly
important because it explains how the elite capitalists accumulate their social power

thereafter influences the government policies in order to manoeuvre the economic policies and labours laws and regulations. Particularly, in an emerging economy where capitalists, politicians, legislators and bureaucrats are closely intertwined to establish their domination and control over the country (Alawattage and Wickramasinghe, 2008, 2009; Hoque and Hopper, 1994; Uddin and Hopper, 2001). According to Weber (1978), elite capitalists establish their economic, political and cultural domination over the less powerful groups in a society by joining in party politics because party is not a group or community, rather it is an organisation that works to achieve certain goals "no matter what or whatever its content might be" (p. 938). According to Gane (2005), "what or whatever its contents might be" are the central premises of party because it influences and obtains *economic and social power* in a society (p. 220; emphasis added).

Brennan (1997) also argued that one of the material goals of Weber's concept of party is to wins the election and stays in power through the bureaucratisation process (p. 237). Once the party obtains in the realm of power, its members (e.g. capitalists, politicians, bureaucrats, donors and grass root followers) start not only neglecting the country's laws that work against their interests (Oliver, 1991) but also influencing the government policies to secure their own demands (Crouch, 1976; Trujillo, 2007) which this study explicitly documents in the context of Bangladesh. For instance, in the current parliament of Bangladesh, 189 MPs are the entrepreneurs of large conglomerates (The Daily Star, 2015) including 29 RMG manufacturers (Bdnews24.com, 2009) out of 300 MPs. Among the 29 RMG manufacturers, two of them are the full ministers (e.g. Ministry of Fisheries and Ministry of Water Resources) and one of them is the state minister (e.g. Foreign Affairs) of the current government of Bangladesh headed by Sheik Hasina. Moreover, few of the RMG manufacturers are also the members of ruling political party AL (e.g. Sheikh Hasina is the party lader) and held important positions in the government administration.

For instance, the Vice Chairman of a large conglomerate (i.e. textile, pharmaceuticals, ceramics, financial services, real estate, ICT, media and energy) is one

of the adviser to the Prime Minister Sheik Hasina. He employs more than 51,000 workers in his numerous RMG factories that produce garments for *Springfield, Van Heusen, CK, DKNY, Zara, JCPenney, Next, IZOD, Arizona, H&M, Geoffrey Beene, ST. John's Bay, Mother care, Arrow, JF, Bershka, Kenneth Cole, Decree, Espirit, CHAPS and Levis.* However, it is important to know that he is the biggest loan defaulter (took $10 billion loan from government banks but never paid) and stock manipulator (looted around BDT. 4 billion through accounting fraud) of Bangladesh (The New York Times, 2016*b*). Apparently, the central bank of Bangladesh has restructured his debt and the SEC exonerated him from stock manipulation because of his close tie with Prime Minister Sheik Hasina (ibid). Whereas, the current president of BKMEA is an MP of the ruling party AL and the First Vice President of the FBCCI is a nephew of Prime Minister Sheik Hasina.
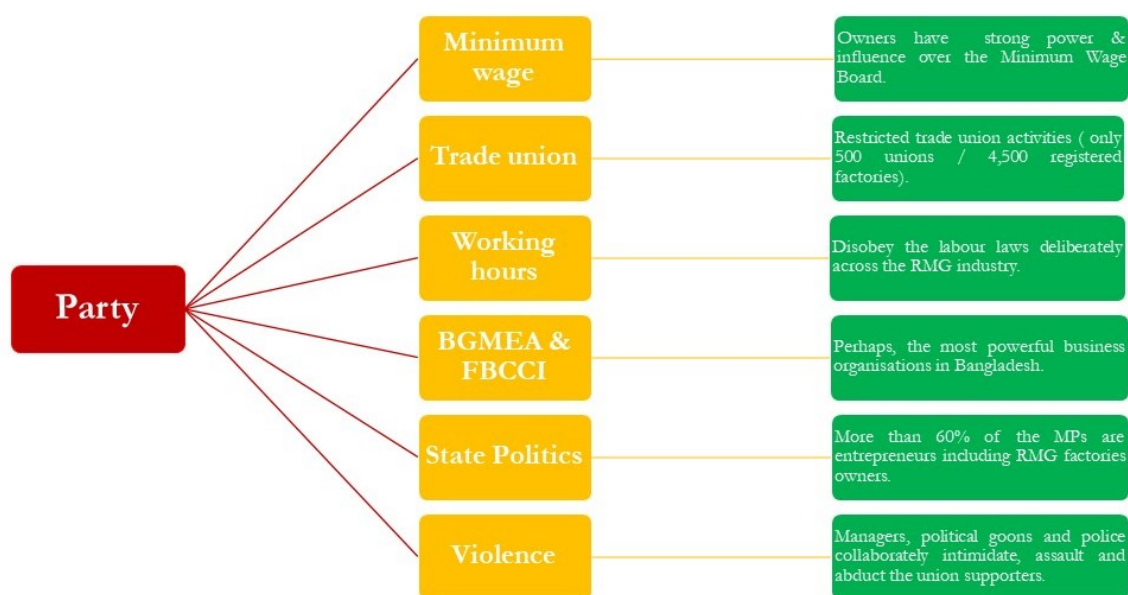

Fig. 8.5 Party based MAC and WB in the RMG sector of Bangladesh

The political process of Bangladesh has been encouraged the elite capitalists, bureaucrats and military personnel's in the political parties, parliament and government policy makings (Ahmed, 2010; Khan et al., 2008; Lewis, 2012; Moniruzzaman,

2009). In fact, the political leaders have established their hegemony through creating moral, legitimate and cultural symbols as they possess important political as well as criminal connections (Rahman, 2014; Siddiqi, 2011). As a result, political leaders (mostly elite capitalists) have always been colluding the legislative power since the independence of Bangladesh to secure their personal gains (Jamil and Panday, 2012). Their involvement in party politics does influence the central government, local government, government agencies, bureaucrats and grass-root party followers to protect the economic, social and political interests of the capitalist class (Rahman, 2014). Hence, unlike previous studies in MA and WB, this explicitly documents that how the capitalist class (i.e. RMG manufacturers) are actively involved in state politics with ruling party and how they have influenced the country's minimum wage structure, the labour laws and other agencies (see Figure 8.5). According to the ED of a local NGO;

> You cannot imagine, how powerful the owners are! You know, most of the factories' owners are politically involved. As a result, state police, government agencies, government employees and even some of the trade union leaders are in their [owners] pockets. These people will not say a word against the factories owners. And, BGMEA, *Bap-re-Bap* [my goodness], it is so influential that it can change the labour laws overnight. I was in the negotiation process when the Minimum Wage Board called for discussion [what should be the national minimum wage] in 2013. We [representative of workers] strongly demanded that minimum wage must be at least BDT. 10,000 [nearly £100] per month. But, the owners and members of the Minimum Wage Board fiercely rejected our demand. We argued and argued but nothing worked. Next week, government published a gadget that minimum wage of a worker is BDT. 5,300 [nearly £50] without further meeting.

Here, instead of protecting the basic human rights of workers, the Minimum Wage Board of Bangladesh decided to maximise the wealth of the RMG manufacturers by fixing the wage at $68 per month whereas the living wage of Dhaka was £120 in 2013 (The New York Times, 2013b). More importantly, the Minimum Wage Board of Bangladesh also capped the wage at $68 until December 2018 whereas the current living wage of Dhaka city is in between $177 and $214 depends on the locations (Khan et al., 2016). In so doing, the members of the Minimum Wage Board of Bangladesh clearly violated the guideline of ILO. For example, according to the ILO (2018);

> The minimum sum payable to a worker for work performed or services rendered, within a given period, whether calculated on the basis of time or output, which may not be reduced either by individual or collective agreement, which is guaranteed by law and which may be fixed in such a way as to cover the minimum needs of the worker and his or her family, in the light of national economic and social conditions (p. 13).

Like minimum wage, forming trade union is also a fundamental right of the workers that is acknowledge by both ILO (2018) (convention I and II) and the Labour Act of Bangladesh (2015). Again, the owners of RMG factories used their political power and influence to stop unionisation process in the RMG sector of Bangladesh. It was revealed that they hired local political goons and bribed local police forces to intimidate, physically torture, abduct and arrest particular workers who are involved in union formation. For instance, the HRW (2015) exclusively documented that union leaders and supporters have been facing extreme violence by the managers and local political leaders who worked for the owners of RMG factories in Bangladesh.

> When we took the registration form to the owner he threw it in the dustbin. He said that he would spend lots of money to stop the union

from being formed. He said he would bribe the police and hire thugs. So we felt really scared. In total, there were 14 organizers. Two of them were beaten. One woman was attacked with cutting shears. Then some men came to my house. This was about 15-20 days after we submitted the forms. There was one mastan [thugs] as well as the owner's brother and some other staff. The mastan said, 'If you do not leave your job we will do something serious to you, so take your money, take two months' pay, and go away.' I was terrified and so I agreed. I signed the resignation letter and was given the money. Whoever raises their head suffers the most (HRW, 2015, p. 36).

The violence over trade union leaders and supporters have remained extreme that in 2012, one of the union leader (i.e.Aminul Islam) was abducted from his home first, then tortured and killed by the state police (The New York Times, 2012). He was accused of disestablishing the RMG sector by demanding fair wages and reasonable working hours. Having said this during the field work, this study also found that another trade union supporter (i.e. Mamun) was found hung inside the factory he worked (The Daily Star, 2016). Coincidentally, this study interviewed one of the co-worker of Mamun after a weak of his death. According to Mamum's colleague (MW10), Mamun was killed by the factory managers with the help of a local political leader of ruling party AL because Mamun was adamant to form a trade union in the factory. He (MW10) described;

In last few days [before the death of Mamun], Mamun was terrified. He told us that something terrible would happen to him. Because he was threatened by the managers and local goons to stop the union formation. On the evening of June 9 [2016], we saw the local leader of AL and his supporters in the factory. I am sure you know him [political leader] as his pictures are all over the area [on the posters and banners all over the neighbourhood of Ashulia]. Around 6 p.m., an LC escorted Mamun

from the shop floor. After that Mamun never returned to the floor. Next morning, his body was found hanging on 7th floor of the factory. No way he hung himself. Because, there were security officers who ensured that no one stay inside the factory after the working hours. More importantly, the whole factory is covered with CCTV. So, how come the security officers did not see when Mamun was trying to hang himself? And if they saw, then why they [security officers] did not stop Mamun from committing suicide. It was simply a cold-blooded murder. Mamun was killed first, then his body was hung to eyewash us.

Evidently, the structural and systematically bullying over trade union supporters is extreme in Bangladesh (see Table 8.3) which have been facilitated by the owners through their involvement in ruling party politics (Hoque and Hopper, 1994; Uddin and Hopper, 2001). As a result, union supporters have been abused, sexually harassed, physically assaulted, threatened to send in jail, arrested with false accusations and coercively terminated from the factories on a regular basis (HRW, 2015). For example, it appeared that only in 2016, more than 1,600 workers were unlawfully dismissed and 34 were arrested because they demanded for better work environment with fair living wage (The Guardian, 2016).

However, despite the ongoing systematic bullying, the government of Bangladesh openly support the RMG manufacturers vision of 'non-unionised factories' by restricting the workers to form trade unions in the factories. For instance, the government of Bangladesh amended the country's labour law in 2013 and added a clause that "at least 30 percent workers must be agreed before applying to register a trade union" in an RMG factory. According to the HRW (2015);

> This is a violation of freedom of association standards. Unions are allowed to select their leaders only from workers at the establishment, which enables employers to force out union leaders by firing them for an ostensibly non-union related reason (p. 76).

Similarly, the Department of Labour of Bangladesh government frequently asked for various documents (which are mostly irrelevant) in order to delay the trade union registration process. In fact, it also rejects the workers' application for union registration on a regular basis (HRW, 2016). Whereas, the cabinet ministers of the government of Bangladesh have also supported the 'non-unionisation' process instead of ensuring the basic human rights of RMG workers. For instance, the Labour Minister publicly defended the amendment of labour laws and said:

> The requirement of 30 percent workers' representation for setting up a trade union has been kept in the amended law to ensure discipline in trade unions in the ready-made garment sector (The Daily Star, 2013*a*).

Likewise, the Commerce Minister accused international media, NGOs and neighbouring countries when the USA suspended the 'Generalised System of Preference' (GSP) because of the unsatisfactory growth of unionisation in the RMG sector of Bangladesh. He said:

> There is no reason, except political one for not giving the privilege to Bangladesh, as we have fulfilled almost all the conditions set by the US. Many countries do not want the rise of Bangladesh. Even Pakistan, where the human rights are violated and working condition is bad, has been provided with the GSP facilities. Majority of the developed and developing countries have been giving duty-free benefit to Bangladesh's apparel items. But only the US is not giving us the duty-free benefit to our garment items. I'm not interested at all to take any initiative to review the US move on GSP, but I hope the US will consider the status to Bangladesh (The Daily Star, 2013*b*).

Recently, the European Union (EU) also cautioned the government of Bangladesh to improve the RMG workers' rights including unionisation, otherwise it will also suspend the duty-free access of Bangladeshi RMG in EU countries ((DhakaTribune,

2017*a*). If the EU suspends the duty-free access of 'made in Bangladesh', then RMG manufacturers will need to pay additional $2 billion to export their products in EU countries each year.

Nevertheless, through their political power, connection and influences, few of the RMG manufacturers slipped away from their criminal activities. For instance, the owner of Tazreen Fashion was charged and arrested after the deadly fire that killed 124 workers in his factory. However, within six months he was released (DhakaTribune, 2017*b*) and continues his RMG manufacturing business. Later, it was revealed that he was a director of BGMEA and an active supporter of the ruling party AL (ibid). Whereas, there were five RMG factories (e.g. New Wave Bottoms, New Wave Ltd, Phantom Apparels Ltd., Phantom Tac and Ether Tex) operated in Rana Plaza (Clean Clothes Campaign, 2018) but none of these owners were charged or held accountable for the deadliest building collapse in the history of RMG industry because of their affiliation with BGMEA, Ministers, MPs and other influential political leaders of the ruling party AL. Apparently, it is believed that Prime Minister Sheik Hasina and her cabinet ministers safeguarded these five owners by solely blaming Sohel Rana, the owner of Rana Plaza who was also a grass-root leader of ruling party AL (BBC, 2013). In fact, the Prime Minister Sheik Hasina initially denied the severe casualty of Rana Plaza and as she said:

> The building had been evacuated but some people were trapped after they went back for their things (The Guardian, 2013*b*).

Supporting her statement, the Home Minister said:

> Opposition party activists pushed at the gate and columns of the Rana Plaza. This is why, it collapsed (The Guardian, 2013*c*).

It appears that the political process of Bangladesh has been criminalised as it encourages the members of the powerful groups (e.g. MPs, entrepreneurs, bureaucrats and army personnel) to maintain their political control over the local administration

(Siddiqi, 2011). As a result, the state agencies and other functionaries are unable or sometimes disinterested to act against the dominant political and economic classes.

Indeed, existing MA literature argued that collaborating with powerful politicians, business owners can influence outsiders that can help them to accomplish their mission (for details, see Alawattage and Wickramasinghe, 2008; Cooper, 2015; Neu et al., 2013). For instance, Alawattage and Wickramasinghe (2009) argued that the state-politics, legal laws and cultural norms are integrated in organisational strategy that structure and govern the labour control in an emerging economy (p. 713). According to them;

> Political patrons within the network of political patronage and clientelism gained power to recruit, promote, and transfer personnel across state bureaucracy, and bureaucracy was surrendered to the personal and political agendas of those in political authorities (Alawattage and Wickramasinghe, 2008, p. 321).

They further argued that "the political discourses of nationalism and party politics rationalised the existence of state enterprises in terms of welfarism, and the notions of profitability and economic efficiency were replaced by satisfying the needs of the political patrons and their supporters, culminating in a 'crony capitalism'" (p. 321). As a result, instead of individual organisation, the wider politico-cultural forces, rather than mere intra-organisational factors, appeared in the formation of micro-systems of control and accountability structures. More importantly, this the wider politico-cultural influence the wage rates, incentives, punishments and *workers collective bargaining* to control the sector specific labour through political patronage, legislation and the sanctioning of social mobility opportunities for labourers (Alawattage and Wickramasinghe, 2008, p. 714, emphasis added).

Whereas, WB researchers argued that bullying is associated with the decline of trade unions, shrinking its power, violence or intimidation over trade unions activists, government attitudes and policies, and the oppressive political regime

of some country (Beale and Hoel, 2010; Ironside and Seifert, 2003). Therefore, it can be argued that with political power and patronage, the RMG manufacturers of Bangladesh have become successful to establish their structural and systematic bullying over the workers who are poor, mostly women, less educated and came from remote villages.

8.3 Conclusion

To summarise, it can be stated that MB is linked with 'imbalance of power' between managers and workers on the shop floor of an RMG factory in Bangladesh. However, MB has been intensified on the shop floor of the selected RMG factories because of the existing elements of social stratification including economic class (i.e. poor workers) and social status (i.e. educational credential, occupational closure, gender and geographical locations) of the workers. Whereas, particular elements of MAC (i.e. workers' recruitments, minimum wage, budgetary targets, working hours, attendance bonus, double service books, maternity allowance, performance evaluation and leave applications) explicitly designed to help the managers and supervisors to bully the shop floor workers through abusive behaviour, punishment, deception, humiliation, sexual harassment and physical violence. Nevertheless, the direct involvement of the owners and their business associations in state politics (particularly with ruling party) help to establish WB in the RMG sector that not only squeeze the minimum wage but also institutionalise the violence over trade union supporters. The ultimate objective of structural and systematic bullying (e.g. MB and WB) is to maximise profit by exploiting, dominating and controlling the poor, uneducated and rural workers who were forced to migrate from rural areas because of the devastating effect of climate change.

Table 8.3 Violation of the country's labours laws by the selected RMG factories in Bangladesh

Life of RMG workers	Labour laws	Actual practice
Employment letter	Employer must provide an employment letter to each worker.	None of the factories provided employment letter to the workers.
Working hours	Maximum 10 hours (including overtime) a day, 6 days in a week.	Most of the factories operated for 14 hours a day. Some of the factories operated for 20 hours a day.
Overtime	Maximum 2 hours a day and overtime payment will be double to the regular hourly wage.	Most of the factories forced the workers to work at least 6 hours' overtime without payment.
Minimum wage	BDT. 5,300 (£50) per month whereas the living wage is in between $170 and $214 in 2016.	Some factories hired workers with BDT. 4,800. And some FWs even received BDT. 4,300.
Maternity leave and allowance	Employer must pay at least 16 weeks wages to a pregnant woman worker twice in her career.	Most of the factories pay nothing. Although, few factories paid maternity allowance only once and the amount is less than 9 weeks wages.
Trade union	Workers have absolute an right to form a trade union in an RMG factory if 30 percent workers are agreed.	Only 500 factories have allowed trade unions out of 4,500 factories.
Salary payment	Employer must pay the workers' salary within the first week of each month.	Most of the factories paid workers' salaries on the third week of each month. Some factories even do not pay salaries in two or three months.
Pay slip	Employer must provide a pay slip to the workers.	None of the factories provided pay slip to the workers.
Leave application	Workers' medical and family emergency leave application must be approved under any circumstances.	Most of the factories did not approve these leaves applications at all.
Salary deduction	Employer must not deduct workers' wages if they were absent due to medical reason.	Workers' wages were deducted even if they provided the medical documents.

Chapter 9

Conclusion and Implications of this Study

9.1 Institutionalisation of Accounting-Based Bullying

This study investigated the dynamics between MAC and MB in order to understand: first, how and why managers and supervisors of the selected RMG factories, with consent and guidelines of owners, designed certain MAC mechanisms to bully (intentionally or unintentionally) the shop floor workers. Second, how and why they rationalise their bullying behaviours through MAC and social stratification. Third, how and why owners legitimise WB in the selected RMG factories. Fourth, how and why wider organisational culture (e.g. economic inequalities, social norms and values, social structure, stereotyped beliefs, religious ideologies, social prestige, and political climate) as well as government policies institutionalise WB across the RMG sector of Bangladesh. In so doing, this study borrowed Max Weber theoretical framework of social stratification to understand how and why respective economic classes, social status /social closure, and party politics encourages owners, managers, and supervisors to develop particular MAC mechanisms to bully the shop floor workers. Nevertheless, this study adopted critical perspectives lens to unearth the despotic labour control regime in the context of RMG sector in Bangladesh.

The data was collected through one to one in-depth interviews, FGD, non-participant observations along with published materials including academic journals, books, conference papers, reports, newspaper articles, and documentaries. After reviewing existing literature and collated data, this study claims that shop floor of an RMG factory in Bangladesh is an idle place of MB mainly for three reasons. First, with the explicit consent, guidance, and patronisation of owners, managers

and supervisors of the selected RMG factories, introduced certain accounting practices (e.g. production targets and attendance bonus) to achieve budgetary targets. In so doing, they regularly and persistently abuse, punish, humiliate, exploit and physically torture the shop floor workers.

Second, certain elements of social stratification, primarily class situation (i.e. lack of property) and social status (i.e. lack of academic credentials, geographical origin, and gender) of RMG sector workers have made them an easy target of WB. It is already mentioned that Bangladesh is an emerging economy with a high-power distance patriarchal social structure therefore, owners, managers and supervisors carry certain patriarchal norms, beliefs, and stereotyped gender roles. These norms and values have been playing major roles while evaluating performance of shop floor workers, particularly to measure the performance of FWs who are the dominating workforce of RMG factories. In fact, this study documented that women have been excluded in supervisory or managerial position in RMG industry because of stereotype gender beliefs among the male owners, managers, and supervisors. Having said this, they also sexually harass FWs in exchange of promotions and pay rise. In particular, young FWs with fair skin have become victims of sexual harassment in RMG factories.

Whereas, educational credential has become an important elements of social status whereby owners, managers, and supervisors repeatedly bullied the shop floor workers. It has appeared that managers and owners treated shop floor workers as *gondo murkho* (i.e. ignorant hence, low-status) as workers have lack of formal or institutional educational credential. Contradictorily, same managers and supervisors deliberately recruited less educated workers aiming to continue their bullying behaviours. Besides, owners, managers, and supervisors also mistreated the shop floor workers as second class citizen as they were migrated from rural areas.

Third, a large number of owners of RMG factories have been actively involved in state politics (particularly with the ruling party) as well as government decision-

making process. This study has revealed that quite a few number of owners have strong economic, social, and political influence over the current AL government of Bangladesh. As a result, they have been influencing the Minimum Wage Board and the Ministry of Labour and Employment to establish their demands which eventually institutionalise WB across the RMG industry. They have also been influencing state police, judiciary systems, and members of their party to systematically bully the workforce of RMG sector through intimidation, harassment, and violence.

Clearly, this study has bridged the gap by investigating how cultural-political systems of social stratification and their historical evolution have reproduced MB in workplaces of Bangladesh and how MAC and other MCMs have mobilised to WB at the institutional level as a form of despotic labour control regime. This chapter is structured as follows: first, it outlines the major theoretical and empirical contributions, then acknowledges the limitations, afterwards highlights policy implications, and finally provides some ideas for future research.

9.2 Empirical Contributions of this Study

9.2.1 Social Stratification: The Centre of Bullying

First, class or class situation has remained a fundamental root of workers exploitation since the beginning of capitalism. For instance, Marx (2008) argued that capitalist class is always exploitative because of the property rights that not only separate labour from capital but also locate economic and political power in the hands of capitalist class through means of production. He went on by saying that exploitation of wage workers takes place when there is a casual connection between advantages and disadvantages of *bourgeoisie* and *proletariat*. Therefore, Marx believed that wage is the denominator for *rate of exploitation* whereby capitalist owners increase their domination and control by forcing workers to work more hours while capping wages fixed for certain period of time (Boswell and Dixon, 1993). Having said this,

capitalist organisations also depress wage as much as possible by forcing wage workers on the shop floor in harsh condition. This is how the capitalist organisations destabilise social order and destroy popular culture of a society (Ignatieff, 1989, p. 183-184).

This study has documented similar environment in the RMG sector of Bangladesh. For instance, first, the minimum wage of an RMG worker has been capped at $68 since 2013 that would be reviewed next in December 2018. However, recently, it appears that the BGMEA (i.e. the association of RMG manufacturers) has proposed that the new minimum wage should be $75 (Bdnews24.com, 2018), against the living wage of $214 (Khan et al., 2016). Second, workers have been forced to work 12 to 14 hours a day with this minimum wage. However, capitalist class (i.e. owners) have rationalised that current minimum wage and extreme working hours are perfect considering the socio-economic condition of Bangladesh.

Like the rationalisation of capitalist class, the rational capital of accounting also promotes materialism hence, diminishes emotions in capitalist organisations through quantification, efficiency measurement, rules, regulations, and careful calculation of costs and benefits (Gabriel, 2005). For example, Weber (1978) argued that the rational capital of accounting maximises profit of a capitalist organisation because accounting practice is in conjunction with means of production, free labour, calculable law, rational technology, and commercialisation of economic life (p. 86). Weber went on by arguing that rational capital of accounting is also closely associated with social, cultural, political, and institutional level of an organisation that eventually rise capitalism in western societies (Weber, 1978, p. 90-99).

Having said this, Weber's idea of rational capital of accounting is equally relevant and important to understand the rise of capitalist class in a traditional society (Uddin, 2009). For instance, modern organisations always rely on rational capital of accounting that is oriented to maximise profit by exploiting every possible opportunity which could not have imagined in a pre-modern world (Whimster and Lash,

2006). Therefore, maximising profit is also become a primary concern of rational capital of accounting in modern organisations irrespective of its location (Colignon and Covaleski, 1991). Although, MA literature has argued that accounting is no longer a technically rational, rather it is a discourse which constitutes conflict among the classes (e.g. owners' vs workers) (Armstrong, 1991; Bryer, 2005; Chua, 1986; Cooper and Sherer, 1984; Hopper and Armstrong, 1991; Killian, 2010; Knights and Collinson, 1987; Tinker, 1991). However, MA researchers have somehow showed less interest to explore the class conflicts between managers and shop floor workers of an organisation, located in an emerging economy.

Whereas, unlike previous studies in MA, this study has explicitly unearthed the conflict between managers and shop floor workers through Weber's concept of middle class/professional class and status groups. For instance, this study has shown that because of devastating effects of climate change in Bangladesh, a large number of population lost their houses, farming lands, crops, and other valuable assets and materials. As a result, they were forced to move to urban areas and started working in RMG factories. According to Weber's notion of class, 'climate refugees' are not *proletariat* as once they owned houses, farming lands, live stocks, and other assets. Similarly, managers are not *bourgeoisie* as they do not own the means of production. Instead, they are appointed to run businesses on behalf of capitalist owners (Brennan, 1997). Therefore, this study claims that conflict between managers and workers primarily arise because of organisational power that makes a manager powerful and authoritative over shop floor workers, not because of ownership structure.

Second, along with class, technical skills have also become a dominating tool to exploit wage workers in capitalist organisations (Weber, 1978). However, Weber (1978) suggested that exploitation on wage workers can be minimised if technical skills of workers are improved by adopting a set of attitudes toward the *Protestant work ethic* that generates a moral imperative to expend a maximum of effort (for details, see Wright, 2002). For Weber, workers can improve their economic and

social position, thereafter minimise exploitation through formal education, vocational training, rational instruction, and corresponding form of behaviours (Packard, 2008). Neo-Weberian sociologists also argued that formal education has become a mechanism of *social closure* whereby one group excludes others in a given society (Murphy, 1984; Parkin, 1979). For instance, Bourdieu (1986) argued that knowledge, skill, and education are important parts of cultural capital as it can uplift the social status of a person in a given society. In particular, Bourdieu emphasised acquiring institutional education as it can help people to reproduce their privilege in social position. Scott (2008) also emphasised that educational credential has become an important factor in the reproduction of upper class.

Indeed, MA literature has documented how occupational groups not only establish their domination and control but also exclude other groups based on educational credentials (i.e. doctors vs nurses) and professional qualifications (i.e. accountants vs bookkeepers) (Chua and Clegg, 1990; Chua and Poullaos, 1993; Edwards and Walker, 2010; Kirkham and Loft, 1993). However, how managers and supervisors use their professional identities, organisational status, and geographical origin to socially exclude subordinate workers have inadequately been investigated in MA except this study. It has adequately documented that formal education (i.e. although it is not required to get promotion or pay rise nevertheless) has become a decisive element of performance measurement intend to socially exclude/marginalise shop floor workers in the selected RMG factories in Bangladesh (for details, see 7.2.6). It has also documented that geographical location (i.e. rural areas) becomes an element of social status in Bangladesh whereby owners, managers, and supervisors of the selected RMG factories persistently bully the shop floor workers. Therefore, unlike previous MA studies, this study argues that shop floor workers of a capitalist organisation located in a high-power distance emerging economy is considered a group of *low-status* people (i.e. as they migrated from villages and have no formal educational credentials) who eventually have become a convenient targets of WB.

According to Weber (1978), one group may try to establish its status monopoly over others based on geographical locations (nothing is further found in Weber's writings). Indeed, as a distinct discipline of sociology, geographical location has been deeply connected to people's consciousness and structures of industrial societies (Kapferer, 1990). However, how consciousness of *urban* and *rural* may influence people's understanding (i.e. economic, social, cultural, and political phenomena) and their desires for material (e.g. money and wealth) and immaterial things (e.g. status) remain mostly unexplored yet in academic research. In particular, how the concept of *rurality* and *urbanity* is believed and practised by an agent in an organisation that manifest bullying behaviours through social exclusion has not yet been investigated both in MA or WB disciplines.

Of course, people living in rural areas have limited access to education, training, and employment in compare to people living in urban areas (Hale et al., 2010). For example, rural people also tend to have lower income as they are surrounded by more low-income and impoverished neighbours (Keith and Griffiths, 2014). Rural labour market also offers limited choices of occupations than urban labour market (Listhaug et al., 1982). As a result, rural migrants have constantly met with blatant exclusion and differentiation upon arrival in cities (Lu and Wang, 2013). They also 'look down upon' because of unwritten rules of urban norms (Lui, 2016). For instance, in China, 'urban' is symbolised as 'modernity' and 'progress' (Yan, 2008), whereas 'rural' is associated with 'uncouth' and 'embarrassment' (Solinger, 1999). Therefore, rural migrants have been mistreated through inequality and discrimination because they have less educational attainment, less occupational skills, tend to be less aware how to work the system to acquire social rights and job opportunities, and have worse local network in compared to the urban people (Yang, 2013, p. 56).

Clearly, the unequal distribution of wealth and resources are not an outcome of natural stratifications (i.e. race, ethnicity, and gender), rather these have mostly been resulted because of biased attitudes of government that restricted economic and so-cial capital in rural areas. The limited resources and services have eventually created

a widespread inequalities in a given society that give birth of social closure through urban norms, beliefs, and attitudes. For instance, Zhang and Wu (2017) argued that there is a stigma among the urban people that rural people are a second-class citizen even though both work in same positions in same organisations. Therefore, this study, is the first in MA and WB, that claims: rurality and urbanity are two important elements of social status/social closure whereby owners, managers, and supervisors rationalise their bullying behaviours through accounting technologies (i.e. budgetary targets and performance measurements).

Third, research has also argued that organisational hierarchy is dominated by male gender hence, professions (e.g. executive vs. secretary, doctor vs. nurse, accountant vs. bookkeeper and many others), job responsibilities, salaries, and performance measurement techniques have been designed through gender segregation (for details, see Acker, 2006; Kirkham and Loft, 1993; Walker, 1998). In particular, performance measurement has constantly produced and reproduced gender stereotypes and inequalities in modern organisations across the globe (Carmona and Ezzamel, 2016; Czarniawska, 2008b; Kamla, 2012; Kornberger et al., 2010). For instance, Carmona and Ezzamel (2016) argued that accounting technologies not only reflect stereotyped gender divisions but also reaffirm and perpetuate gender divisions, which ultimately reflect instances of power and domination (p. 4). In this process, MAC becomes a "part of the wider processes of gendering, which are intrinsically dynamic and changing over time" (p. 2). Again, this study has explicitly captured the marginalisation of gender at institutional level in RMG factories.

For instance, more than 80 percent women are the workforce of RMG sector in Bangladesh however, none of the existing studies (including this study) has found a single woman supervisor or manager in any of the RMG factories in Bangladesh. Apparently, entire management staffs are male in the selected RMG factories (that this study observed) who believe in stereotyped gender roles (e.g. women are physically weak, women are emotionally vulnerable, women cannot stay at night, women need men help, and many others). Therefore, a woman cannot be a part of managerial

or supervisory team in RMG factories. However, it has been documented that in Bangladesh, women have been actively participating in laborious jobs (i.e. military), working at nights (i.e. hospitals), and taking important decisions (i.e. judiciary and aviation) in various organisations. This study, therefore, argues that excluding women from managerial positions in RMG sector is less related to performance measurement. Instead, it is patriarchal beliefs which restrict women from organisational power so that they cannot be as equal as men in social and economic life.

This study has also revealed that male managers and supervisors often humiliated women in RMG factories of Bangladesh. Existing research has argued that people often get humiliated because of their ethnicity, religion, or gender, if they do not obey stereotyped norms, beliefs, and roles which are imposed by powerful group (for details, see Leidner et al., 2012). However, the objective of humiliation is to take women dignity away (Czarniawska, 2008a) and make them powerless (Elshout et al., 2016). Similarly, this study argues that humiliation emerges as a new element of MAC (i.e. performance measurement) to oppress women, particularly if they work at a lower level (i.e. shop floor) of an organisation, located in a high-power distance emerging economy.

Contemporary researchers have continuously argued about the role of gender, in particular, whether gender is a form of class or it is an element of social status, although, Weber did not discuss gender or it roles in social stratification. For instance, some sociologists have argued that gender is a part of *class* or *proxy of class* (see Acker, 1990; Adib and Guerrier, 2003) where others have argued that gender is a part of *social status* (see Berdahl, 2007a; Ridgeway, 2014). However, this study argues that either way gender is an important element of social stratification which is dominant, particularly in a high-power distance society whereby male owners, managers, and supervisors frequently discriminate, abuse, humiliate, sexually harass, and socially exclude 'women gender' to establish their domination and control. In so doing, often they use accounting technology (i.e. performance measurement) (for details, see 7.2.6) to conceal their patriarchal beliefs and rationalise their bullying behaviours.

Fourth, the final element of Weber's social stratification is party that is "oriented toward the acquisition of social power, that is to say, toward influencing social action no matter what its content might be" (Weber, 1978, p. 938). For him, when a powerful group (who already have economic resources and social status) become influential in party politics and government decision-making process, then social forces trigger at an organisational, institutional, and social level. Because, the objectives of powerful group is to join in party politics not only to influence government rules, regulation, and trade policies but also to secure their economic interests (Weber, 1978, p. 90). Therefore, Weber's notion of party is not merely party politics, rather it is a political process whereby a group of influential people organise their resources and use their political power to pressurise a government to act accordingly (Crouch, 1976). This is how, a powerful group establishes a new hierarchical system (e.g. domination in party politics) by 'fuelling an inversion of the distribution of money and resources across social group' (Sidanius and Pratto, 1999).

To some extent, the MA research has argued that by joining in party politics, capitalist owners become powerful hence, they can increase their economic, cultural, and political domination particularly in a neo-liberal state (see Alawattage et al., 2018; Cooper, 2015; Wickramasinghe and Hopper, 2005). For instance, Cooper (2015) argued that accounting technologies serve the neoliberalism by promoting entrepreneurs of the self which may increase workloads, intense performance measurement, unprecedented discipline, stress and fear among the workers (p. 22). Similarly, Covaleski et al. (2013) argued that 'institutional entrepreneurs' played a significant role in influencing government rules and regulations in order to shape the 'rules of the game' to their own benefits. Ng and Tan (2003) also argued that through various sources of power (e.g. economic, social, and political), capitalist class secured their interests by dominating the negotiation process because powerful groups make more demands and fewer concessions than less powerful groups (Abbeele et al., 2009).

Having said this, none of the studies in MA has specifically captured a politically driven extreme violence on the entire workforce, of a large private sector of an emerging economy. Although, few of the non-accounting researchers have documented that violence on trade unions supporters has recently increased because of the rise of neoliberalism, anti-unionism, and exclusionary policies which promote WB at institutional level (Beale and Hoel, 2008, 2011; Ironside and Seifert, 2003). Few researchers have also suspected that rise of neoliberalism may promote a deregulation of an economy, liberalisation of trade policies, privatisation of public organisations (Steger and Roy, 2010), and different policies for labour and capital (Boas and Gans-Morse, 2009) which can hinder the collective bargainings of trade unions. In addition, external environment including cultural beliefs, social norms, and market structure have impact on organisational rules and regulations as well as employees' norms, beliefs and attitudes which may promote violence on workforce in a particular society (O'Leary-Kelly et al., 1996; Scott, 2008). For instance, Dietz et al. (2003) argued that if an organisation is located in a violent community, then it managers may demonstrate hostile behaviours towards subordinate workers.

(a) Crackdown on workers by state police   (b) Crackdown on workers by political goons

Fig. 9.1 State facilitated bullying on the RMG workers in Bangladesh
Photo credit: Andrew Biraj (Reuters) and Amran Hossain (The Daily Star)

Whereas, this study has documented that large number of capitalist owners have been actively involved in state politics (i.e. political leaders of ruling party) and government decision-making process (i.e. MPs, minister, and economic advisor of Prime Minister). Therefore, they influence the government agencies including the

Minimum Wage Board, the Ministry of Labour, and the Police Department to secure their economic interests by continuing their dirty works, criminal activities, and violence over (see images in 9.1). For instance, this study has revealed: first, how representative of politically involved RMG owners has dominated the negotiation of minimum wage of in 2013. Second, how the government restricted trade union activities in RMG sector by amending the Labour Act of Bangladesh in 2013. Third, how managers, with direct consent of owners, have been continuing 'dirty works' in RMG factories (see 7.2.4). Fourth, despite being charged for mass murder, how the owner of Tazreen Fashion is out of jail and continues RMG manufacturing business. Fifth, how none of the owners of five factories operated in Rana Plaza have not been charged for murdering more than thousand workers. Evidently, power and influence of owners have made the life of RMG workforce dreadful through deprivation, intimidation, and violence. Therefore, this study argues that WB is extreme in a private sector of an emerging economy which is institutionalised through exploitative uses of MAC, social stratification, and political patronisation.

9.3 Policy Implications of this Study

Academic researchers investigate claims, assess consequences, and to some extent, propose policies intending to shape the perception of policymakers (Griffin, 1982). However, accounting researchers, in particular, face challenges to educate policymakers as they intend to see usefulness of accounting information through performance measurement, efficiency, and profitability, rather than understanding wider phenomena (Swieringa, 1998). Therefore, a research and practice gap is created between academic researchers and policymakers that mostly exists in today's world. Bearing this in mind, this study tries to shed lights on some of the ongoing economic, social, and political phenomena and its probable implications which may have resulted because of the exploitative use of accounting technologies and existence of social stratification in RMG sector of Bangladesh.

a. Evidently, the workforce of RMG industry in Bangladesh is living a penurious life as a worker receives only $68 per month where the living wage of Dhaka city is in between $177 and $214 (Khan et al., 2016). Therefore, one does not necessarily need to be an academic researcher or a policymaker to understand the frugal life of an RMG worker. For example, the Global Alliance for Improved Nutrition (GAIN) reported that more than half of women workers in RMG sector Bangladesh have been suffering from serious malnutrition including iodine deficiency and anaemia. As a result, these women workers often gave birth to underweight children which have been creating an intergenerational cycle of poor nutrition and unfulfilled potential (https://www.gainhealth.org/). Similarly, Hasnain et al. (2014) documented that at least 44 percent women workers of RMG sector are underweight because of lack of basic nutrition. They also documented that by the age of 35, the women workers have developed serious physical and mental health problems but could not afford to receive treatment.

Similarly, this study also documents that half of FWs (see appendix C) were having various health problems hence, they frequently visit the NGO offices (where interviews were conducted) to receive basic treatment. In an informal talk, one of the physician (who works for the NGO for more than five years) told the researcher that most of FWs are suffering from anorexia, nausea, fever, epigastric pain, burning micturition, dysmenorrhea, and back pain. Their suffering has become prolonged and chronic because they cannot afford to have proper diet on regular basis. Considering the above-mentioned facts, this study suspects that if RMG factories continue forcing workers to work for long hours, then it would have negative impacts on physical and mental health of RMG workers which already been documented by the WB researchers (Einarsen et al., 2011; Hogh et al., 2011; Sheehan et al., 2001). In consequences, first, RMG workers may become burden to their families at their mid-30s as it appears that managers deliberately lay off workers who are at their mid-30s (Hasnain et al., 2014). It appears to be true as among the FWs interviewee of this study, only an FW was her 30s, and rest of them were in between 18 and 29

years old (see appendix C). Second, fore expulsion from labour marker may force their young children to engage in child labour which may also compel them to drop out from schools. Therefore, this study strongly recommends that the government of Bangladesh, owners, and their business associations (i.e. BGMEA) must reconsider the working hours and minimum wage of RMG workers immediately so that workers can have proper diet and rest in order to contribute to economy for a longer period of time.

Fig. 9.2 Life of the RMG workers in Bangladesh

Photo credit: Taslima Akhter (Global Archive Photography)

b. The penurious life of RMG workers may also endanger their children's future which is ignored by owners as well as the government of Bangladesh. For example, during the field visit, it appeared that a large number of workers sent away their children to their family members or friends who live in rural areas as they cannot

afford to rent a bigger house and bear other necessary costs (see image 9.2). It is because, Dhaka is the most expensive city in Asia and ranked 38th in worldwide (The Daily Star, 2018*b*). Both sociologists and psychologists have claimed that early departure from parents' negatively affect children's physical and mental health as well as the outcomes of their later life including educational careers, job opportunities, and economic conditions (for details, see Lee and McLanahan, 2015; Tosi and Ga¨hler, 2016).

However, this study would like to draw attention to policymakers for another important reason. According to the Transparency International Bangladesh (TIB), schooling system in rural areas of Bangladesh is extremely poor, unsophisticated, and corrupted. In addition, almost every schools charge additional fees or donation to students despite education is free for all (up to higher secondary level) in Bangladesh (https://www.transparency.org/). However, the religious institution known as *madrasahs* offers free education with accommodation only to young boys. As most of the madrasahs are located in rural areas of Bangladesh, hence it attracts the poor parents including RMG workers to send their children to study for a long period of time (i.e. 15 years of education). For instance, among the 30 workers that this study interviewed, 7 of them send their boys to study in madrasahs.

It is revealed that madrasah education in Bangladesh is unorthodox and far away from mainstream vocational or scientific education (Ahmad, 2007; Rahman et al., 2010). For instance, the curriculum of madrasah education is mostly to read and memorise the *Quran* (written in Arabic) and *Hadiths* (written in Persian and Urdu) without understanding its meanings. Other Islamic subjects including laws, philosophies, economics, and politics are also taught in madrasahs which are irrelevant in today's global world. Although, very few madrasahs provide some basic lessons on English language, general science, history, geometry, and Bangla grammar however, these courses are limited up to primary level (Rahman et al., 2010). As a result, madrasah graduates struggle in their life to get jobs in mainstream economy because of their scientific knowledge (Mehdy, 2003).

More importantly, government of Bangladesh does not have any control over madrasahs' authorities and its curriculum hence, government and its agencies are mostly unaware about what is going on in these madrasahs. For example, it is suspected that madrasahs graduates might have become radicalised and often engaged in terrorists' activities in Bangladesh (Ahmad, 2007; Mehdy, 2003). Although, this study does not find any evidence where children of RMG worker engage in radical activities because these children are yet in their childhood (less than 10 years old). However, it is proven that religious extremism has 'devastating consequences' because it destabilises the governments, undermines civil societies, jeopardise peace and security, and threatens economic and social development (The UN High Commissioner for Human Rights, 2017). Nevertheless, Bangladesh has already suffered the devastating effect of terrorism where 7 Japanese surveyors were killed during the Dhaka attack in July 2016. As a result, the Dhaka Metro Rail project got delayed and now expecting to be completed by the end of 2020 which was due in 2019 (The Daily Star, 2018*a*). Therefore, this study strongly recommends to match the minimum wage ($68) to the living wage ($170-$214) so that RMG workers do not put their children's and country's future at risk by sending them to madrasahs in rural areas.

c. Another important implication of this study is the practice of WB (e.g. abusive behaviour, punishment, humiliation, sexual harassment, and physical torture) which not only damages the physical and mental health of workers but also adversely affects organisations and society both financially and non-financially. The WB literature and other organisations (that work to minimise WB) have substantially documented that bullying can cause serious personal, psychological, organisational, and social problems in any given society (for details, see 2.4.1). Although, governments of developed countries including UK, Norway, Sweden, Denmark, Australia, USA, and Canada provide medical and social support to victims of bullying however, again their sufferings become prolong, sometimes permanent (Yamada, 2003). Whereas, being an emerging economy, Bangladesh yet struggles to provides basic medical services to its people. For instance, according to the World Health Organiza-

tion (WHO), there are only 3 physicians and 1 nurse are available for 10,000 people in Bangladesh (http://www.who.int/workforcealliance/countries/bgd/en/). In this circumstance, it would be extremely difficult for a country like Bangladesh to provide physical and mental support to bullying victims. Therefore, this study recommends that if bullying behaviour is not stopped immediately on the shop floor of RMG factories, then workers may become additional economic and social burden to the state which can jeopardise the phenomenal growth of RMG sector of Bangladesh.

d. The final implication is extreme working environment in RMG sector (e.g. long working hours, tremendous pressure, unrealistic production target, unsafe factory, fewer holidays, and zero benefits) which may drive a large number of workers to switch their job. In fact, all the workers except one (that this study interviewed) expressed their genuine desire to quit their jobs as soon as they find any job opportunity in a non-RMG sector. It cannot be denied that incidents like *Tazreen Fashion* and *Rana Plaza* occurred because of extreme forms of despotic labour control in RMG sector of Bangladesh. In both cases, fundamental human rights of RMG workers were violated systematically and institutionally. Again, instead of providing justice to workers and their families, government and its agencies institutionalise WB in RMG sector of Bangladesh by protecting the perpetrators (e.g. owners and managers of Tazreen Fashion, New Wave Bottoms, New Wave Ltd., Phantom Apparels Ltd., Phantom Tac Ltd. and Ether Tex) who were responsible for murdering more than 1,400 RMG workers. Therefore, this study urges to the government to stop protecting perpetrators and offer justice to the Tazreen Fashion and Rana Plaza workers and their families. Otherwise, if extreme WB continues and government keeps safeguarding the perpetrators then, 'made in Bangladesh' may disappear in near future and become a part of histories like Manchester and Liverpool.

9.4   Limitations of this Study

All academic research comes with some limitations so does this study. Although, few of the limitations could have been overcome if more time and financial supports were available to the researcher. However, there are few bottlenecks that this study could not escape despite putting sincere efforts. First, the researcher did not have any choice but had to ensure the owners of selected RMG factories that he would not ask any questions about budgeting practices. In addition, the researcher was not allowed to attend any meetings in the selected RMG factories where owners and managers make strategic, financial, or other managerial decisions. Hence, this study could not get certain accounting information (e.g. annual sales targets, material cost, labour cost, per unit sales price, per unit production cost, margin of safety, annual profit, managers' salaries and bonus, yearly tax, and many others) related to cloth making.

Second, regardless of several attempts, this study failed to interview the President and Directors of BGMEA as well as the spoke person of the Ministry of Commerce, the Ministry of Labour and Employment, the Department of Labour, and the members of Minimum Wage Board of Bangladesh. Indeed, their insights would have provided further explanations about the ongoing practices of MAC (e.g. working hours, production targets, attendance bonus, maternity leave, and double service books) in RMG sector of Bangladesh. More importantly, they could help the researcher to understand *how* and *why* the government rules and regulations (e.g. minimum wage and trade union activities) concentrate more on only protecting the business interests of owners, rather than ensuring the basic human rights of RMG workers.

In addition, during the field visit, all the directors of selected RMG factories (that this study interviewed) repeatedly mentioned that "buyers threat to leave the market if we ask to increase the price of our product". Therefore, this study contacted few of

the European buyers and their local representatives to verify owners' claim. Again, they denied talking to the researcher. Besides, the researcher also attempted to talk to the officials of *Alliance* and *Accord* in order to understand the challenges they have been facing while implementing rules and regulations (e.g. ensuring workers' safety and wellbeing) in RMG factories. However, both the agencies declined to talk to the researcher but suggested that "everything is online so, we have nothing to say". Although, these agencies gave interview to one of the PhD student from the University of California, Berkeley with the presence of the researcher of this study.

Third, this study intended but failed to conduct any participant observation in RMG factories because of safety of the researcher. Unfortunately, the political violence, unlawful arrests, abductions, and killings have been frightfully increased in Bangladesh in recent years (HRW, 2016, 2018). In particular, conducting research in RMG sector have become high-risk as it was revealed that few of the NGO officers and human rights workers have been intimidated, harassed, and arrested by the owners, managers, political goons, and state police (The Guardian, 2016). More importantly, the deadliest terrorist attacked took place in Dhaka on 1 July 2016 that killed 29 people including many foreign nationals. The researcher of this study was at Dhaka on that time. Therefore, considering the safety and security, this study refrained to conduct any participant observation. However, this study acknowledges the importance of participant observation because it helps to understand how tacit cultural knowledge that shapes participants' roles, actions and behaviours on the shop floor (Walshe et al., 2011).

Fourth, this study conducted workers' interviews with the help of a local NGO. It is already explained in this study that in general RMG workers work more than 12 hours a day, 6 days in a week. However, during the Ramadhan, they are forced to work 14 hours a day, 7 days in a week. Therefore, it was not possible to interview them either in factories or at their homes. Considering the circumstance, there was no other better place than NGO office to conduct workers' interview. Here, one can argue that NGO might selected the workers or trained them in order to establish

its own agendas. However, the researcher of this study received adequate training before going to data collection by attending various modules, research seminars, workshops on data collection method including conducting the interview and data analysis to minimise such biases (for details, see chapter 4).

Finally, there are some theoretical ambiguities that this study encountered while connecting empiric with the theoretical framework. For example, among the numerous types of class that Max Weber offered, this study found class situation primarily based on economic resources (property and lack of property) and marketable skills (middle class), considering the socio-economic structure of Bangladesh. Besides, Weber notion of party is based on 'associative social relationships' that pursues power through instrumental courses of social action which is a highly formalised legal framework (Gane, 2005, p. 220) like coercion or formal authority (Graziano, 1976, p. 152). In contrast, the concept of party and its dynamics in Bangladesh is based on patron-client (see chapter 5) which is all about exchange of goods or services. Nevertheless, bureaucratic clientelism dominates the political process of Bangladesh where politicians (including capitalist class) and bureaucrats support each other in exchange of political power or support (Kitschelt, 2000; Paittoni, 2001).

It is observed that Weber's concept of party and its rules (e.g. legal formal framework including coercion or formal authority) have been bent in clientelism, to satisfy the relationship between patrons (e.g. bureaucrats) and clients (e.g. elite capitalists cum politicians). Although, Weber (1978) acknowledged that "the sociological structure of parties differs in a basic way according to the kind of social action they struggle to influence" (p. 938-939). Similarly, Gane (2005) argued; "the more rationalised modern social actions and social relationships are in general, the more instrumentally rational party actions, associations and structures are likely to be as a consequence" (p. 220). Therefore, a rigorous theoretical (mostly epistemological) analysis is required to improve Weber's concept of party in a context of an emerging economy.

9.5 Probable Future Research

By revisiting behavioural aspects of accounting from critical perspective, this study has shown that there is much scope for future researchers to identify and contextualise the dynamics between accounting technologies and bullying, workplace incivilities, despotic labour control or other forms of oppression. As the analysis of this study is based on limited interviews and non-participant observations, therefore, more ethnographic research is required to explore: how particular owners, managers, and supervisors may use accounting technologies and other control mechanisms to systematically bully the shop floor workers in a private and public organisation in Bangladesh or other emerging economies. In particular, future researchers may focus to unearth: how owners and managers use MACs and MCMs to conceal their dirty works, deception, and criminal activities with help of politicians and bureaucrats as part of 'clientelism' and 'bureaucratic-clientelism'.

Furthermore, this study has briefly documented that capitalist owners and their associations have enormous influence over the government policies including labour laws. Therefore, it would be worth to critically investigate: how capitalist owners and their business associations may influence a country's trade policies, labour laws, and other civil laws related to maintain their oppress over wage workers in an emerging economy. In addition, it would be worth to explore: how those capitalist owners and their business association might have involved in accounting-based corruptions, apparently escaped, and continue it because of political patronage. Nevertheless, this study does not investigate a negotiation process between international buyers and local manufacturers. Hence, it would be interesting to investigate: how international buyers may dominate or bully the local manufacturers during price negotiation process.

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Appendix A

A.1   Project Information Sheet

Title of the thesis

Management Accounting Control and Managerial Bullying: Economic, Social, and Political Dynamics in Bangladesh RMG Sector

Name of the researcher

Md Shoaib Ahmed

Name of the supervisors

Professor Kelum Jayasinghe, Essex Business School, University of Essex.

Professor Shahzad Uddin, Essex Business School, University of Essex.

Welcome

At first, I would like to sincerely thank you for agreeing to take part in this research project. I am a PhD student (second year) in accounting at the University of Essex, Colchester, UK. In this study, I am going to understand the practice of management accounting practices in the context of RMG factories in Bangladesh and whether or not, the existing practices of accounting facilitates (intentionally or unintentionally) workplace bullying on the shop floor. Before going to take a part of this study, it is important for you to understand the objectives and purpose of this research clearly. Therefore, I am requesting you to take your time and read the following information carefully before you proceed. I am here with you to explain further your queries

and questions.

Project Background

In academic research, it has been argued that managerial bullying is prevalent, with tacit complicity of the management in modern organisations in a modern society. In addition, economic rationalism, increasing competition, and tough management styles have also created a culture in which 'managerial bullying' thrives in different organisations. In fact, managerial bullying may also be seen as an efficient means of accomplishing tasks in particular society where human rights are violated, labour laws are vulnerable and power distances (masculine leadership) is wider and visible. Whereas, management accounting and other control mechanisms can be used as supplement to 'bully' the workers in a modern organisation. As a result, managers perceive bullying and other forms of workplace incivilities appear to be more or less permitted (e.g. institutionalised) to accomplish the tasks in many organisations. Therefore, the broader objective of this study is to shed light on the practice of management accounting and controls and its association with bullying in an RMG factory of Bangladesh.

Importance of this study

This study is important for three major reasons.

First, it is important to understand the practice of management accounting and other management control mechanisms from the context of an emerging economy because there is not much literature on accounting practices available in less developing countries (LDCs). Hence, there is an urge to the management accounting researchers to have a broader view of accounting practices from historical, social, political and economic factors as narrow and technical views can deflect the objectives of an organisation and their unanticipated consequences. As this study will be taking place in the context of Bangladesh, an emerging economy with enormous potential.

Therefore, this study will contribute to the understanding of ongoing management accounting practice from the social, cultural, political and economic context of the employers, managers and workers of an RMG factory.

Second, existing literature of workplace bullying hardly considered the phenomena of accounting practices and accounting systems can be used to bully the shop floor workers in a modern organisation. Although, workplace bullying literature suspected that bullying can be institutionalised through economic inequalities, political power, global competition, government rules and regulation and power of trade unions in a particular society. Unfortunately, very limited number of academic research have been yet conducted (through qualitative case study) in order to understand the relationship between management accounting control and managerial bullying in workplace bullying literature. Therefore, this study aims to contribute in workplace bullying literature.

Finally, management accounting researchers, academician, accounting professionals, legislators, government agencies, social workers and business organisations are keen to explore the wider practices of accounting and other management control mechanisms in a particular economic, social, cultural, and political settings. I believe, this study would provide an adequate theoretical and empirical evidences thereafter provokes a debate to think critically about the association of accounting and bullying on the shop floor of a modern organisation in the context of 21st century.

Outcome of this study

This research is purely for academic purpose. Therefore, a copy of complete thesis will be kept in the library of University of Essex and another copy to the British Library, UK. Having said that selected findings of this study will be shared in various conferences and selected published (online or hard copy) journals. Again, the purpose of sharing the findings of this study is truly academic so that future researchers

and policy-makers can obtain knowledge from this study.

How your participation will help this study?

In order to understand the existing practice of management accounting and its relationship with bullying, your honest opinions, experiences, and views are very important. As you have been working in this sector for a certain period of time therefore, your participation will help me to draw a complete picture of the existing practice of management accounting and managerial bullying on the shop floor of an RMG industry. From your experiences, views and my reflections, I would be able to contribute in academic literatures which will be beneficial for future researchers, policy makers and legislators.

How can you participate in this study?

It is very simple. If you agree, then you and I will select a suitable time and place where we can talk openly and peacefully. If you give your consent (written or oral), then I will ask you few open-ended questions. I would like to record our conversation for my convenience. However, if you do not want me to record our conversation, I will take details notes of our conversation. To ensure, your name, your designation, your factory's name will not be used in this study. Everything will be anonymous. Besides, a copy of the consent letter will be with you which will provide you extra security.

Do you have to take a part?

To participate in this study is absolutely voluntary. However, I will highly appreciate your participation in this research. You just need to sign a consent letter or give your oral permission in front of a witness. As it is completely a voluntary research, you can withdraw your participation at any point of time. You do not need to give me a reason.

Who is funding this project?

This project is designed for the PhD program in accounting at Essex Business School, University of Essex. This project is funded by Essex Business School Doctoral Scholarship. This project will be supervised by Professor Kelum Jayasinghe and Professor Shahzad Uddin.

Who have reviewed this research project?

This project has been reviewed and approved by the Faculty of Social Science, Ethical Approval Committee and Research Governance and Planning Manager of University of Essex.

Who do you contact if you are not happy with this project?

If you have any queries, questions or dissatisfaction related to this project, please contact at first; Md Shoaib Ahmed;
Email: msahmea@essex.ac.uk, Phone: 01733551476 (Bangladesh), 07721448295 (UK)

If you are still unhappy with the answer provided by Md Shoaib Ahmed, you can contact to his supervisory team;
Professor Kelum Jayasinghe [jnjay@essex.ac.uk] or Professor Shahzad Uddin [snuddin@essex.ac.uk]

Who do you complain if you are unhappy with researcher and his supervisory team?

You may contact to Professor Martyna Silwa, Essex Business School, University of Essex. Email: martyna.silwa@essex.ac.uk

Last person to contact if you are still unhappy

Please contact to Research Governance and Planning Manager Ms. Sarah Manning-Press. Email: sarahm@essex.ac.uk, Phone: 01206 873561

Thank you.

A.2 Consent Form

Fig. A.1 Consent form: Page-1

University of Essex

I would like my real name used in the above	
I would NOT like my real name used in the above	
If you would like to choose your own pseudonym (fake name), please write it here:	
Use of the information I provide for the project only	
I agree for the data I provide to be archived in UK Data Archive [Details can be discussed later]	
I understand that other genuine researchers will have access to this data, only if they agree to preserve the confidentiality of the information as requested in this form.	
I understand that other genuine researchers may use my words in publication, reports, web pages, and other research outputs, only if they agree to preserve the confidentiality of the information as requested in this form.	

So we can use the information you provide legally	Please initial the box
I agree to assign the copyright I hold in any materials related to this project to Md Shoaib Ahmed.	
Further information	
I understand that I may contact the researcher Md Shoaib Ahmed: msahmea@essex.ac.uk	
If I require further information about the research or if I wish to make a complaint relating my involvement in the research if I may contact the 'supervisory team': knjxy@essex.ac.uk Or smddin@essex.ac.uk	
If the 'supervisory team' unable to resolve the issues, then I may contact to Professor Martyna Silwa at: martyna.silwa@essex.ac.uk	
If above mentioned people unable to resolve yours complain, you may contact to University's Research Governance and Planning manager at sarahm@essex.ac.uk	

Name of the participant [printed]: _____

Signature: _____

Name of the researcher [printed]: _____

Signature: _____

Fig. A.2 Consent form: Page-2

A.3   Ethical Approval

University of Essex

Application for Ethical Approval of Research Involving Human Participants

This application form must be completed for any research involving human participants conducted in or by the University. 'Human participants' are defined as including living human beings, human beings who have recently died (cadavers, human remains and body parts), embryos and foetuses, human tissue and bodily fluids, and human data and records (such as, but not restricted to medical, genetic, financial, personnel, criminal or administrative records and test results including scholastic achievements). Research must not commence until written approval has been received (from Departmental Research Director/Ethics Officer, Faculty Ethics Sub-Committee (ESC) or the University's Ethics Committee). This should be borne in mind when setting a start date for the project. Ethical approval cannot be granted retrospectively and failure to obtain ethical approval prior to data collection will mean that these data cannot be used.

Applications must be made on this form, and submitted electronically, to your Departmental Research Director/Ethics Officer. A signed copy of the form should also be submitted. Applications will be assessed by the Research Director/Ethics Officer in the first instance, and may then passed to the ESC, and then to the University's Ethics Committee. A copy of your research proposal and any necessary supporting documentation (e.g. consent form, recruiting materials, etc) should also be attached to this form.

A full copy of the signed application will be retained by the department/school for 6 years following completion of the project. The signed application form cover sheet (two pages) will be sent to the Research Governance and Planning Manager in the REO as Secretary of the University's Ethics Committee.

1. Title of project: Management accounting control (MAC) and managerial bullying

2. The title of your project will be published in the minutes of the University Ethics Committee. If you object, then a reference number will be used in place of the title.
    Do you object to the title of your project being published?   Yes ☐ / No ☒

3. This Project is: ☐   Staff Research Project   ☒   Student Project

4. Principal Investigator(s) (students should also include the name of their supervisor).

Name MdShoaib Ahmed	Department: Essex Business School
1st Supervisor: Dr KelumJayasingha	
2nd Supervisor: Professor Shahzad Uddin	

5. **Proposed start date:** 8 May 2016

6. **Probable duration:** 5 months

7. Will this project be externally funded?   Yes ☐ / No ☒
    If Yes,

8. What is the source of the funding?

Fig. A.3 Ethical approval form: Page-1

0. If external approval for this research has been given, than only this cover sheet needs to be submitted

External ethics approval obtained (attach evidence of approval)   Yes ☐ / No ☒

Declaration of Principal Investigator:

This information contained in this application, including any accompanying information, is, to the best of my knowledge, complete and correct. I/we have read the University's *Guidelines for Ethical Approval of Research Involving Human Participants* and accept responsibility for the conduct of the procedures set out in this application in accordance with the guidelines, the University's *Statement on Safeguarding Good Scientific Practice* and any other conditions laid down by the University's Ethics Committee. I/we have attempted to identify all risks related to the research that may arise in conducting this research and acknowledge my/our obligations and the rights of the participants.

Signature(s): MD SHOAIB AHMED

Name(s) in block capitals: MD SHUAIB AHMED

Date: 12/01/2016

Supervisor's recommendation (Student Projects only):

I have read and approved both the research proposal and this application.

Supervisor's signature:

Outcome:

The Departmental Director of Research (DoR) / ethics Officer (EO) has reviewed this project and considers the methodological/technical aspects of the proposal to be appropriate to the tasks proposed. The DoR/ EO considers that the investigator(s) has/have the necessary qualifications, experience and facilities to conduct the research set out in this application, and to deal with any emergencies and contingencies that may arise.

This application falls under Annex B and is approved on behalf of the ESC   ☐

This application is referred to the ESC because it does not fall under Annex B   ☒

This application is referred to the ESC because it requires independent scrutiny   ☒

Signature(s):

Name(s) in block capitals: MARTYNA SLIWA

Department: EBS

Date: 21.01.16

The application has been approved by the ESC   ☐

The application has not been approved by the ESC   ☐

The application is referred to the University Ethics Committee   ☐

Signature(s):

Name(s) in block capitals:

Faculty:

Date:

Research and Enterprise Office (eng)   December 2014   Page: 2 of 9

Fig. A.4 Ethical approval form: Page-2

A.4   Open Codes

Table A.1 List of the Open Codes Created for this Study

Particulars	Examples of the Open Codes
Accounting Practice	Budgeting practice, budgetary control, budgetary target, sales targets, per unit cost, material cost, labour cost, overhead cost, performance measurement, wage determination, bonus, overtime calculation, double service books, and maternity allowance.
Management Control	Recruitment, personal preference, loyalty, favouritism, attendance monitoring, shop floor discipline, financial-punishment, other form of control, target achieved, and wage negotiation.
Working Environment	Factory's location, factory's size, shop floor size, number of workers, lights, air circulation, toilet facilities, canteen, clean drinking water, emergency fire exit, and child care service.
Workers' Rights	Minimum wage, living wage, national wage, wage deduction, wage withdrawal, short break, lunch break, consultation with NGO, medical leave, emergency leave, maternity leave, unlawful dismissal, and right to form a trade union.
Workplace Bullying	Abusive behaviours, yelling, scolding, deception, humiliation, non-financial punishment, harassment, sexual harassment, marginalisation, discrimination, threat to dismiss, and physical assault.
Working Hours	Regular working hours, weekly working hours, forced labour, forced overtime, working during the weekend, government holidays, and clauses of the labour laws.
Oppression and Violence	Physical assault, threaten, intimidation, crackdown by police, political goons, unlawful arrest, political violence, and forced evacuation.
Class	Rich, poor, villagers, urban, farmers, beggars, unworthy, boor, and rustic.
Status	Uneducated, unsophisticated, uncultured, lousy, impolite, rude, lower-status, high-status, educated, cultured, urban, sophisticated, honourable, respected, weak, emotional, incapable, and university.
Party	Awami-League, BNP, BGMEA, political ideologies, liberation war, election, ruling party, bureaucrat, army, elite capitalist, political goons, power, patronage, influence, political conflict, and corruption.
Government Policies	Trade policies, trade union policies, minimum wage board, ministry of labour, ministry of commerce, roles of the labour department, roles of the state agencies, safeguarding criminals, and ensuring justice.

Appendix B

B.1 Organogram of an RMG Factory in Bangladesh

Fig. B.1 Organogram of a family owned RMG factory in Bangladesh

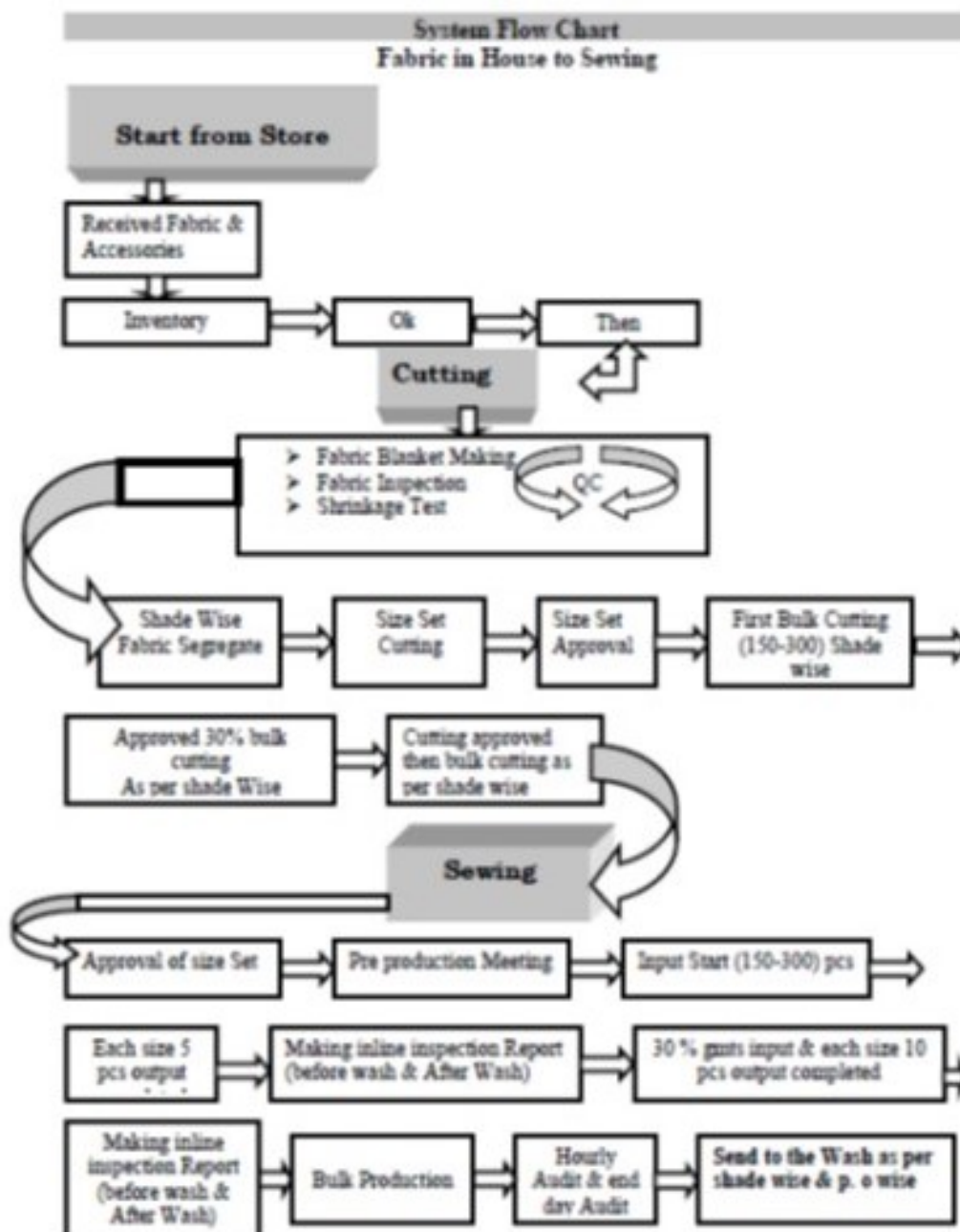## B.2 System Flow Chart of an RMG Factory in Bangladesh
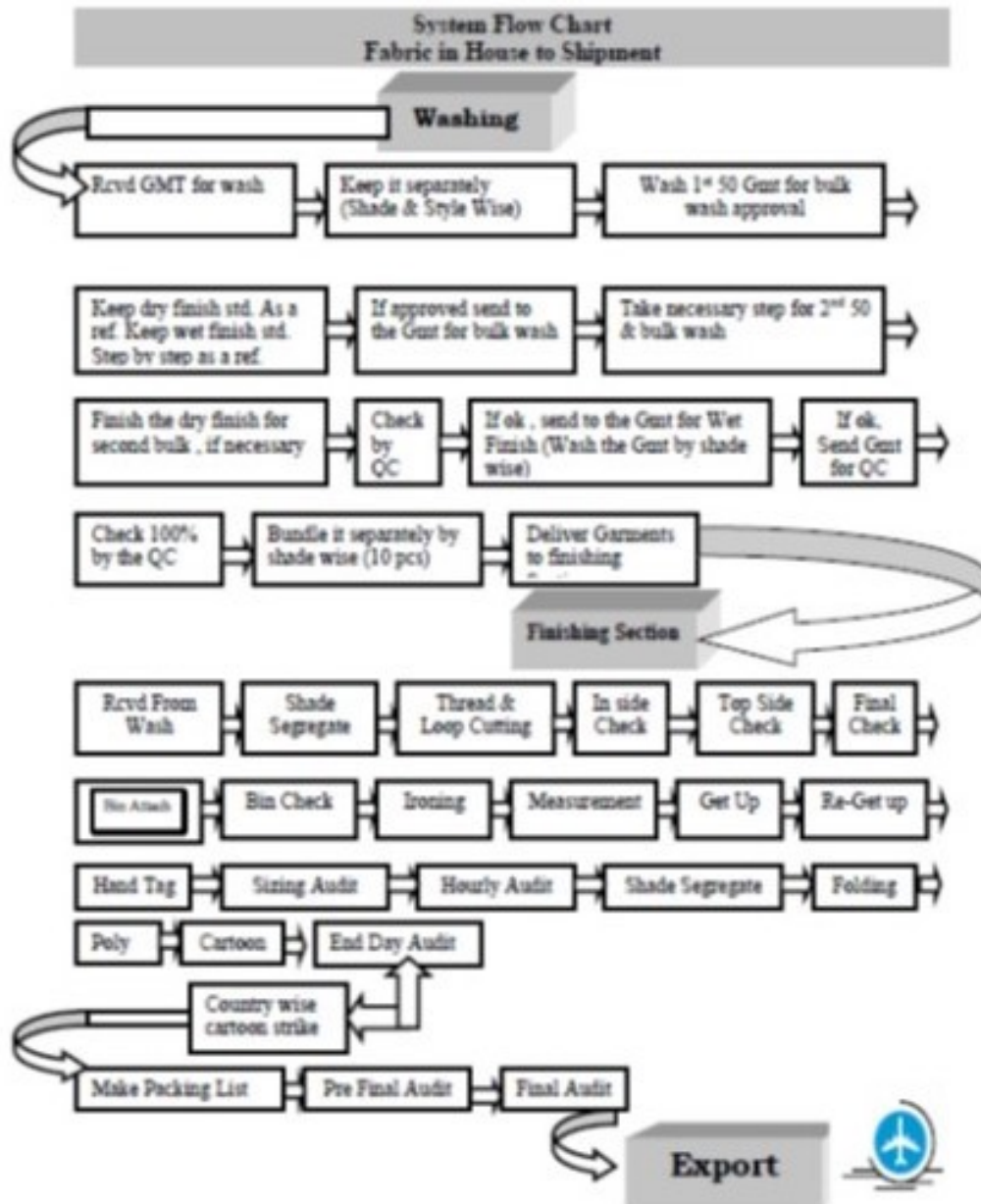

Fig. B.2 Flow Chart: Page-1

Fig. B.3 Flow Chart: Page-2

Appendix C

C.1   Detail of the Female Workers that this Study Interviewed

Table C.1 List of the female workers that this study interviewed

SL	Gender	Age	Position	Education	Origin	Skin colour
FW 1	Female	22 yrs	Jr. Operator	Standard V	Village	Relatively dark
FW 2	Female	25 yrs	Operator	Standard V	Village	Relatively fair
FW 3	Female	18 yrs	Jr. Operator	Standard V	City	Relatively dark
FW 4	Female	21 yrs	Jr. Operator	None	Village	Brown
FW 5	Female	24 yrs	Sr. Operator	Standard VI	Village	Relatively fair
FW 6	Female	27 yrs	Operator	Standard VII	City	Fair
FW 7	Female	23 yrs	Jr. Operator	Standard IV	Village	Relatively dark
FW 8	Female	26 yrs	Operator	Standard VIII	Village	Brown
FW 9	Female	19 yrs	Jr. Operator	Standard V	Sub-Urban	Fair
FW 10	Female	21 yrs	Jr. Operator	Standard VII	Village	Relatively dark
FW 11	Female	25 yrs	Operator	Standard VII	Village	Relatively fair
FW 12	Female	20 yrs	Jr. Operator	Standard IX	City	Relatively fair
FW 13	Female	18 yrs	Jr. Operator	Standard V	Village	Brown
FW 14	Female	29 yrs	Sr. Operator	Standard IV	Village	Relatively dark
FW 15	Female	34 yrs	Sr. Operator	Standard VI	Sub-Urban	Relatively fair
FW 16	Female	31 yrs	Operator	Standard IV	Village	Relatively dark
FW 17	Female	25 yrs	Sr. Operator	B.A	Sub-Urban	Fair
FW 18	Female	23 yrs	Jr. Operator	Standard X	Village	Brown
FW 19	Female	27 yrs	Operator	None	Village	Relatively dark
FW 20	Female	20 yrs	Jr. Operator	College	City	Relatively fair

C.2 Detail of the Male Workers that this Study Interviewed

Table C.2 List of the male workers that this study interviewed

SL	Gender	Age	Position	Education	Origin
MW 1	Male	28 yrs	Sr. Operator	Standard VII	Village
MW 2	Male	25 yrs	Operator	Standard X	Village
MW 3	Male	24 yrs	Operator	Standard V	Village
MW 4	Male	29 yrs	Sr. Operator	College	Sub-Urban
MW 5	Male	28 yrs	Sr. Operator	Standard VII	Village
MW 6	Male	31 yrs	Sr. Operator	Standard V	Sub-Urban
MW 7	Male	36 yrs	Sr. Operator	Standard V	Village
MW 8	Male	32 yrs	Sr. Operator	Standard IX	Village
MW 9	Male	21 yrs	Operator	Standard X	City
MW 10	Male	24 yrs	Operator	College	Village

C.3 Detail of the Managers and Supervisors that this Study Interviewed

Table C.3 List of the managers and supervisors that this study interviewed

SL	Gender	Age	Position	Origin	Factory	Buyers
M 1	Male	56 yrs	Manager	Village	Large	USA and Europe
M 2	Male	43 yrs	Floor Manager	Sub-Urban	Medium	Europe
M 3	Male	35 yrs	Line Chief	Village	Large	USA and Europe
M 4	Male	46 yrs	Line Chief	Sub-Urban	Medium	Europe
M 5	Male	40 yrs	Floor Manager	Village	Large	Europe

C.4 Detail of the Managing Directors and Directors that this Study Interviewed

Table C.4 List of the MDs and Directors that this study interviewed

SL	Gender	Age	Position	Factory	Buyer
MD 1	Male	52 yrs	Managing Director	Large	USA
MD 2	Male	61 yrs	Managing Director	Medium	Europe
MD 3	Male	48 yrs	Executive Director	Large	USA and Europe
D 1	Male	27 yrs	Director (Marketing)	Large	USA
D 2	Male	28 yrs	Director (Production)	Large	Europe
D 3	Male	45 yrs	Director (Marketing)	Medium	Europe
D 4	Male	48 yrs	Director (Operation)	Medium	Europe
D 5	Male	54 yrs	Director (Finance)	Large	USA and Europe