This is the authors’ final peer reviewed (post print) version of the item published as:


Available from Deakin Research Online

http://hdl.handle.net/10536/DRO/DU:30044701

Reproduced with the kind permission of the copyright owner. This article is © Emerald Group Publishing and permission has been granted for this version to appear here. Emerald does not grant permission for this article to be further copied/distributed or hosted elsewhere without the express permission from Emerald Group Publishing Limited.

Copyright: 2012, Emerald
Online Reporting of Sustainability: A Study of Global Clothing Suppliers

The Authors

M. Azizul Islam,
Victoria Wise,

Introduction

Corporate sustainability focuses on three key organisational aspects including social, environmental and financial performance. It deals with how to organise and manage human actions in such a way that they meet physical and psychological demands without compromising the ecological, social and economic base which enables these needs to be met (Unerman, Bebbington, & O'Dwyer, 2007). The fundamental view of sustainability is that organisations should not pursue economic gains at the expense of society (e.g. human rights violations), ecology (e.g. greenhouse gas emissions) and the future generations. The main aim in this chapter is to focus on corporate social and environmental sustainability. In particular, this chapter focuses on the online social and environmental sustainability performance reporting practices of three global supply organisations operating in Bangladesh which is regarded as a developing nation. Social and environmental sustainability activities and associated reporting is a central part of the analysis as it appears that global garments supply organisations in developing nations respond to meet the needs of those stakeholders who are affected by their operations.

For listed companies in a developing nation such as Bangladesh, the preparation of annual financial reports is mandatory and the cost of preparation and distribution is considerable; however, it is not mandatory for privately owned or small and medium-sized enterprises (SMEs). Relative to the interest in the financial reporting practices of listed companies, there is relatively little interest from stakeholder groups such as government, employees, consumers, suppliers, regulatory bodies, non-government organisations (NGOs) or the media in the financial reporting practices of privately owned companies or SMEs. In Bangladesh, this stakeholder disinterest is considered to be an important contributing factor to the low level of voluntary reporting of corporate sustainability information.

While social and environmental sustainability reporting is becoming a mainstream issue for all companies, the research in this area tends to focus on the reporting practices of large listed companies (see, e.g. Islam & Deegan, 2008). Considerably less attention has been directed at understanding and explaining the engagement of privately owned organisations or SMEs in socially and environmentally sustainable initiatives or in the voluntary reporting by them of such activities.

Privately owned companies may experience business legitimacy crises and need to disclose sustainability information in order to preserve or repair public perceptions of their legitimacy. Sustainability reporting practice is an action that can be taken in order to maintain the legitimacy of business practices. While sustainability reporting is not yet widespread in the
context of Bangladesh, a number of important cases do exist. In this case study analysis of three privately owned companies in the Bangladesh readymade garments industry, it is noted that the primary motivation for such reporting appears to be the influence of multinational garment-buying companies responding to social pressures from the global media and consumers. The utilisation of online sustainability reporting is seen as an attempt to legitimise business methods and is explained in this chapter through the lens of legitimacy theory.

Organisations may choose online disclosure of their sustainability programmes in order to meet the demand of global expectations. Rowbottom and Lymer (2010) citing several recent studies argue that the Internet has become a key source of corporate information. Earlier, Rikhardsson, Andersen, and Bang (2002) had also noted that the Internet was increasingly commonly being used as a communication medium as its advantages included a low cost of access, low marginal communication costs, flexibility in designing, customising and updating information and the extensive possibilities for combining different forms of presentation (such as text, graphics, sound and video). Online delivery is also responsive to global community expectations and so the Internet is a useful medium for companies when disclosing information in response to stakeholder pressures. Therefore, it can be expected that online sustainability reporting may be underpinned by stakeholder expectations for organisations to be accountable to the wider global community for their social and environmental impacts and practices.

In this chapter, a set of significant case studies based on social and environmental sustainability by unlisted companies in Bangladesh is presented. This set of case studies is used to illustrate the nature of voluntary online sustainability reporting that occurs within a developing country subject to considerable international scrutiny of its business practices. It is likely that a primary motivation for such reporting is the influence of multinational garment-buying companies that are, in turn, responding to pressure from the global media and consumers. Therefore, a major concern raised in this chapter is whether business practices in Bangladesh indicate a general need for further strengthening of its business regulation, monitoring and oversight if the country is to meet international norms for socially and environmentally responsible business conduct.

By focusing on the websites of privately owned companies, the analysis presented in this chapter provides a first attempt to examine the motivation for such companies in the Bangladesh readymade garments industry to use online sustainability reporting. Specifically a categorisation of the observed online disclosures within the Hackston and Milne (1996) framework is provided and the disclosures are rationalised through the lens of legitimacy theory.

The remainder of this chapter proceeds as follows. In the next section, a review of the literature outlining relevant perspectives on global expectations of sustainable business practices is presented. This is followed by an outline of the research method that has been adopted, and then a selection of illustrative case studies is presented and discussed. Finally a set of concluding remarks is presented which summarises how Bangladesh privately owned companies appear to be managing the legitimisation of their business practices through the use of sustainability reporting online.
Organisational Response to Global Sustainability Expectations

This section commences with an examination of various perspectives on global expectations and norms for sustainable behaviour in business. Evidence from the relevant literature is then provided to demonstrate the emerging importance of the Internet as a medium for the reporting of various types of corporate information.

Many companies in Bangladesh supply readymade garments to multinational clothing retail companies based in Europe, the United States (US) and other major markets. Apparent motivations for multinational companies sourcing products from a developing country such as Bangladesh include that products can be sourced at relatively low prices. In the quest of the cheapest price, many multinational companies have been observed to have shifted production location to developing countries (Custers, 1997; Kabeer & Mahmud, 2004; Wilkins, 2000), and as a result clothing manufacturing in many developed countries has almost disappeared (Shelton & Wachter, 2005). Multinational companies headquartered within developed countries have moved their production to low-wage developing countries such as Bangladesh, Vietnam, Thailand, Indonesia, India, China and Cambodia among others, typically outsourcing their products to suppliers located in these countries (Rahman, 2004; Wilkins, 2000; World Bank, 2007; WTO, 2004).

While multinational companies are becoming increasingly dependent on suppliers from developing nations (Haltsonen, Kourula, & Sälimäki, 2007), the pressure on multinational companies from various stakeholder groups pushing for socially responsible production has also grown significantly. Stakeholder concerns over social and human rights are becoming a key issue in major strategic international business decisions. NGOs have pressed hard for change by explicitly asking for the support of human rights in corporate practices (Dicken, 2003; Frenkel & Scott, 2002; Wah, 1998). A range of different NGOs and trade unions have become involved in organisational networks to exert collective pressure on corporations to implement workplace sustainable policies (Braun & Gearhart, 2004; Hughes, Buttle, & Wrigley, 2007). In conjunction with NGOs, the global media has been playing a crucial role in raising awareness and concern over multinational companies’ operating practices in developing countries. For example, some high-profile multinational clothing and sports retail companies have been repeatedly exposed to media criticism about the exploitation of workers in their supply companies in developing countries (De Tienne & Lewis, 2005; Spar, 1998).

Companies operating in Bangladesh have faced numerous campaigns that have highlighted poor working conditions. Issues frequently raised relate to the employment of child labour, human rights abuses, poor working environments and inadequate factory health and safety measures resulting in frequent accidents and deaths. These issues have generally been seen as among the most important ethical issues in international business (Guvenli & Sanyal, 2002; Haltsonen et al., 2007).

Historically, Bangladesh has been the focus of considerable international attention over the issue of the participation of children in industry (Rahman, Khanam, & Absar, 1999). In 1992/1993, Bangladesh faced the threat, in the form of the Harkin Bill (US), known as the Child Labor Deterrence Act (Custers, 1997) of an official boycott intended to prohibit the importation of any goods to the US that had been wholly or partly produced using child labour (Mollison, 1999). In December 1992, US-NBC broadcast negative news accusing the manufacturer members of the Bangladesh Garment Manufacturers and Exporters Association (BGMEA) of employing thousands of Bangladeshi child labourers. In response to these
pressures, in the mid-1990s the BGMEA took a number of initiatives relating to the elimination of child labour from the garment sector. In 1995, it collaborated with the United Nations Childrens' Fund (UNICEF) and the International Labour Organisation (ILO), signing an agreement to move children under 14 years of age from garment factories to schoolrooms. This significant improvement in social performance initiated by the BGMEA demonstrates how organisations can and have responded to stakeholder pressure in order to legitimise business practices.

The working conditions experienced by the Bangladeshi readymade garment workforce also create great concerns. In general, working conditions in Bangladesh have been far below Western standards (Custers, 1997). There is frequent international criticism that the workers in Bangladeshi clothing factories are not in a position to enjoy basic human rights. They often work in an inadequate health and safety environment, experience physical and verbal exploitation, societal vulnerability and face the threat of loss of employment (Paul-Majumder, 2001). Alarmingly, the garment sector is notorious for fires. Between 1990 and 1997, 50 garment factories in Bangladesh were reportedly affected by fire; 87 workers died and about 1,000 were injured (Saman, 2001). In November 2000, a fire in a garment factory killed 800 workers and many were trampled to death as they tried to escape the building through the only stairwell only to find the exit doors were locked (Parr & Dhanarajan, 2002).

Thus, many high-profile multinational companies face great pressure due to the extensive campaigns of NGOs and the various ‘scandals’ reported in the media relating to child labour exploitation and poor working conditions at their suppliers' factories (Egels-Sanden & Hyllman, 2006; Frenkel & Kim, 2004; Haltsonen et al., 2007; Hughes et al., 2007; Kolk & van Tulder, 2004). As a result, multinational companies exert considerable pressures on the garments enterprises who are their suppliers (Kolk & van Tulder, 2002; Radin, 2004; Sethi, 2002; van Tulder & Kolk, 2002). A joint consideration of ‘media agenda theory’ and ‘legitimacy theory’ provides an expectation that the media can influence and shape community concerns, and that sustainability reporting is influenced by societal concerns as represented by media pressures (Deegan, Rankin, & Tobin, 2002). Extending this thread, it is expected that companies in Bangladesh are likely to respond to pressures exerted by multinational buying companies.

With the above discussion in mind, it is argued that if Bangladesh companies operate with low business standards their sustainability will be threatened as multinational companies have available options to source elsewhere in places where business practices are better. The view offered in this chapter is that if Bangladeshi companies desire to survive and to achieve a competitive advantage, they must not only engage in socially and environmentally responsible actions which achieve global norms and standards, but importantly they must demonstrate these actions and associated accountabilities voluntarily through some form of reporting. Thus, the discussion so far leads to an investigation of the online sustainability reporting practices of privately owned companies in the readymade garments industry in Bangladesh.

It can be argued that in the absence of institutional requirements and stakeholder pressures for companies to provide information, media and consumer calls for social accountability could drive the need to legitimise business actions. Whether and how companies conform to the expectations of the wider global community can be explained by a theoretical framework such as legitimacy theory. The perspective grounded in legitimacy is that organisational practice must respond positively to societal concerns shaped by media or civil society
organisations such as consumer advocates and NGOs, and take corrective action and make appropriate disclosures in order to maintain their legitimacy. Legitimacy theory posits that the motivation for managers to report social and environmental sustainability information is to demonstrate compliance with society's expectations, perhaps reflective of a view that compliance with its host community implies a license to operate (or a ‘social’ contract) (Deegan, 2002). The theory of legitimacy can be applied when organisations respond to global expectations or broader local community expectations (Islam & Deegan, 2008).

Newson and Deegan (2002) claimed that legitimacy can be threatened even when organisational performance is not deviating from societal expectations of appropriate performance. They argued that this might be because the organisation has failed to make disclosures that show it is complying with society's expectations, which in themselves might be changing across time. Earlier, Hogner (1982) had argued that to be perceived as legitimate, organisations could undertake social and environmental disclosures. Consistent with Hogner (1982), Lindblom (1994) later argued that the processes of social disclosure have been empirically verified as a tool of legitimation.

Deegan (2002) points out legitimisation strategies may vary between countries and broad comments made about how managers react to particular events may need to explicitly consider national, historical and cultural context. Thus, case studies of practices within nations, such as the case studies presented in this chapter, are likely to reveal how managers within different national contexts are reacting to societal perceptions and pressures for change.

As indicated in this literature review, an important factor that has emerged as a significant motivation underpinning corporate sustainability reporting by companies is their apparent desire to legitimise their business practices. In the context of the case studies presented in this chapter, legitimacy theory is utilised to explain online sustainability reporting practice within Bangladesh's readymade garments industry.

**Research Method**

Yin (1989, p. 13) argues that the case study method is a ‘preferred strategy when “how” or “why” questions are being posed, when the investigator has little control over events, and when the focus is on a contemporary phenomenon within some real-life context’. The contemporary event under investigation in this chapter is ‘how’ the business reporting of social and environmental sustainability initiatives and practices occurs. Whether the reporting approach conforms to global norms and standards is also considered. In this regard, a descriptive case study approach is adopted to facilitate the analysis. An exploratory case study approach is also adopted to focus on ‘why’ companies might be reporting their operations in a particular manner. That is, why a type or mode of reporting is occurring; and, are companies, particularly unlisted companies in the Bangladesh readymade garments industry, reporting their sustainability practices in response to global expectations?

The research event (the mode of sustainability reporting) under examination is beyond the control of the researchers. Yin (1989) advises that suitable research methods where the focus is on a contemporary event that is not under the control of the researchers include the survey method, archival research or the case study method (see Table 1). A case study approach is suitable as it can proceed by using archival data obtainable from publicly available (secondary) sources such as electronic media (Internet) reports.
Selected Case Studies

Yin (1989, p. 146) argues that case study reporting should focus on significant individual cases which are either unusual or of general public interest and/or the issues are of national importance, either in theoretical, policy or practical terms. In this chapter, three case studies involving sustainability reporting by significant Bangladeshi readymade garments companies have been identified. The companies chosen are all members of the BGMEA and are significant suppliers to high-profile multinational companies in major Western markets including the US and Europe. The reporting practices of the selected cases illustrate how unlisted companies in developing economies such as Bangladesh, can and have been, proactive in anticipating the information needs of stakeholders to avoid adverse consumer and media reaction; in short the companies have engaged in legitimising actions.

Case Study 1: Ananta Group

Ananta Group (AG) is one of approximately 4,200 garment companies with membership of the BGMEA. Company members of BGMEA are privately owned and they are also SMEs. The managing director of AG has served as an elected chairman of BGMEA's social compliance cell which is an industry organisation that voluntarily monitors and makes individual garment company compliant with buyers’ guidelines. AG's customers (its ‘buyers’) are typically top-brand importers and retailers and which include GAP, Wal-Mart (US), M&S (UK), Mode, Adams, Woolworths, George (ASDA), Dunnes Store, National School Wear, Mackyas, Trutex, Banner Charles Vogele, H&M (Europe).

AG provides a social responsibility report which is readily accessible (one ‘click’) from its online ‘homepage’. In this report (Ananta Group, 2011), AG provides the following information to stakeholders regarding its community commitment and its environmental stewardship.

‘Commitment to Our Community

Ananta is deeply conscious of the needs of the communities it operates in and hopes to create strong goodwill among its neighbours. Some of our social initiatives include

- Monthly blood collection from employees and donation campaigns
- Free biannual eye camps for examination and treatment
- Disaster rescue and aid for victims of annual floods and cyclones

Environmental Stewardship

Ananta develops all its facilities and products with strict consideration to the environment. In particular, Ananta has taken care to focus on several areas including:

- Investing in biological Effluent Treatment Plants to decontaminate all waste water discharge
- Biannual tree plantation programs to help offset our carbon footprint
- Rainwater harvesting to reduce the impact on our freshwater supplies'. (Ananta Group, 2011)
Additionally, AG also provides information concerning its workforce in an online report in which it outlines details about the programmes it has initiated in support of workers' welfare. Details about these programmes are as follows.

‘Human Capital

At Ananta we believe that our employees are our greatest asset. The wage and benefit programs that Ananta offers far exceed the standards set by international agencies and the national legislature. These include:

• Medical facilities with in-house doctors and nurses
• Group life and health insurance plans for all employees
• Free, biannual eye camps for examination and treatment
• Free day care centre located within our own premises
• Employee savings schemes and emergency fund
• Transportation facilities for remote employees
• Cultural club with professional music and dance instructors for employees
• Safety programs and routine drills to prepare for emergencies
• A strict no-recruitment policy for under-aged candidates’. (Ananta Group, 2011)

In the Human Capital Report provided AG sets out a statement of its management philosophy regarding its workforce. The Human Capital Report states that Ananta has a progressive management committed to recruiting and developing the best talent in the apparel manufacturing industry. Ananta believes in continuous human resource development and provides all employees with extensive training and counselling. All of our employees are encouraged to set their own development goals and everyone participates in biannual performance reviews to determine promotions and bonuses. (Ananta Group, 2011)

On the basis of the theoretical discussion in the literature review provided earlier in this chapter and on AG's online sustainability reporting as summarised in this section, it could be presumed that the potential motivation for the sustainability reporting is to maintain business legitimacy. Consistent with the legitimacy theory perspective AG is disclosing online sustainability information about how it acts in a manner consistent with global societal expectations. The apparent need for organisations to comply with the ‘license to operate’ derived from the ‘social’ contract (Deegan, 2002) is reflected throughout AG's online sustainability report.

AG's sustainability reporting is consistent with the findings noted by Wise and Ali (2010) in their study of the reporting practices within Bangladesh's banking sector. It is also consistent with a number of the six disclosure categories contained in Hackston and Milne's (1996) research framework which are community involvement, human resources, environment, energy, product and safety, and other.

It is feasible that AG's worker welfare disclosures might be in response to the negative media reports experienced by its multinational buyers about inhumane working conditions in the Bangladesh readymade garments industry. AG's report makes specific mention of embedded processes aimed at ensuring it does not engage child labour. It is also of interest that AG
appears to have been responsive to predominant buyers' direct demand for maintaining workers' rights and welfare.

AG addressed environmental issues and placed its discussion within the context of a low-carbon footprint system. Wise and Ali's (2010) study noted that Bangladesh's banks did not make any environment-related disclosures. However, unlike banks, readymade garments companies are directly responsible for releasing effluents and thus polluting environments. Thus, the presence of environmental performance information within AG's sustainability reporting is quite likely to be related to the severity of international pressures in this regard from its important stakeholder groups.

**Case Study 2: Mohammadi Group**

*Mohammadi Group (MG)* is a parent company of several subsidiary companies in different industries including the readymade garments industry, real estate, power generation, information technology services and high-tech entertainment. Its customers include a number of well-known brands including ‘H&M, C&A, Sara, Esprit, Sears, Wal-Mart and Target Stores’ (Mohammadi Group, 2011). Like AG, some of MG's senior executives serve on influential industry organisations. For example, the company's founder Mr. Annisul Huq has served on the board of the BGMEA for over a decade and as its President and Vice-President over different terms. Further, Mr. Huq is currently the President of the Federation of Bangladesh Chamber of Commerce and Industries (FBCCI) which is an important trade body in Bangladesh.

MG voluntarily discloses sustainability information online: this is located under the banner ‘CSR’ (corporate social responsibility) which appears on MG's home page. One ‘click’ from the homepage provides ready access to its social responsibility information. However, other related sustainability information is spread around MG's webpages. For instance, MG provides a group service philosophy on another webpage labelled ‘Who we are’ in which it states that the prime motive of the group is the ‘service of mankind’. On this webpage it discloses that profits earned by the group are mostly spent on education and health care of poor children. This has made Mohammadi an organisation different than others in Bangladesh. (Mohammadi Group, 2011)

In the context of MG's stated primary motive, its CSR report is more easily assimilated as it provides details relating to its ‘for children only’ education programme. These details show that an MG supported school programme, which commenced in 2005, currently supports 50 students and offers technical education, a daily assembly and cultural instruction, a yearly study tour, sports events, a picnic and a prize distribution ceremony. Educational supplies including uniforms are provided to students free of cost. MG’s report makes specific mention of its aim to help to make children more self-reliant so that they may work independently without further training or internship. It is not unreasonable to assume that this educational programme is in response to the adverse global media publicity and concerns expressed by stakeholders over the exploitation of child labour during the 1990s. MG's CSR report also discloses details of another programme, yet to be introduced, aimed at supporting adult workers in improving their literacy skills. This proposal appears to be a strategic response to the call for improved workers' welfare and can be interpreted as a legitimising action by the organisation.
Overall, MG's online sustainability reporting demonstrates measures initiated to promote the future welfare of children through educational programmes and workers' welfare. However, no mention is made about any measures to mitigate the environmental impacts of its business operations, community involvement, energy, product and safety – all categories anticipated within Hackston and Milne's (1996) framework for reporting social and environmental performance.

Case Study 3: Babylon Group

The Babylon Group (BG) commenced its operations in 1986 and now has 14 different independent business units within its group, with a workforce numbering 10,000, and a turnover of $90 million in 2009 (Babylon Group, 2011). Its focus is primarily within the readymade garments industry and it identifies its prominent multinational buyers as including Kohl's, J C Penney, Tesco, Mothers Work, Jones, Charming Shoppes Inc., Wal-Mart, Sears, Inditex, Haggar, K-Mart, PVH, Arcadia Group Plc., Dimensions, New Look, Celio, Jules, Monoprix, H & M (Hennes & Maurits) and Zara (Babylon Group, 2011).

The group provides an online social responsibility report which is one ‘click’ from its homepage where a menu categorising its socially responsible activities is located. In addition to a dedicated CSR report, BG makes other related statements on its webpages. For instance, under the banner ‘About Us’ the group states that In all the different production the workers have to go through a process of continuous and rigorous training to maintain a high standard of production set by the management. The group also caters this driving force by ensuring facilities that exceed the minimum set by international regulators. It maintains a fair price shop, medical and day care services, scholarship programs and other benevolent initiatives for the employees and their family members. As part of their commitment towards the society, the group has established a medical service station open for all. Babylon distributes relief materials including cash to the victims in any part of the country during natural adversities. (Babylon Group, 2011).

Within the CSR report, BG provides detailed information about its scholarship programme in support of underprivileged students, health-care facilities at each of its factories and plants including details of blood donation programmes and health camps, development initiatives for disadvantaged children such as drawing training and handwriting competitions, natural disaster relief and rehabilitation assistance and donations, and entertainment and welfare programmes aimed at improving the working conditions of its employees which include financial assistance for employees' children. Importantly BG takes sustainability reporting to a higher level by providing information about environmental and ecological impacts and initiatives. BG acknowledges the potential threat its particular form of business operations pose to the environment and it mentions mitigation action it has undertaken.

Consistent with legitimacy theory predictions, BG has responded to the perceived need to mitigate concerns about its business operations and to maintain its social contract by providing broad disclosure of its sustainability activities and programmes.
Concluding Remarks

The examination in this chapter shows that online sustainability reporting is already provided voluntarily by companies in the Bangladesh readymade garments industry with each of the cases examined adopting this particular mode of reporting. This occurs in the absence of a mandatory regime for reporting (online or otherwise) by unlisted companies in Bangladesh.

In this literature review and case study analysis, it is argued that the primary motivation for online sustainability reporting is the immediate influence of stakeholder (multinational garments buyers) and global media pressures. Thus, it can be reasonably concluded that the motivation for online sustainability reporting is consistent with current research in legitimacy theory which suggests that organisations will adopt particular strategies, including disclosure strategies, as a result of their perceptions about societal expectations of organisations (Deegan & Blomquist, 2006; Islam & Deegan, 2008).

Legitimacy strategy is responsive to the changing shape of social and consumer pressures and their actors across time. The global media and the consumer community have expressed concerns about the issue of child labour and workers' welfare in Bangladesh. The shape of these pressures has changed across time with greater concern now being focused on working conditions for females and disadvantaged workers and ecological issues in developing countries. In summary, it can be concluded that in order to satisfy powerful stakeholder groups such as buyers' and consumers' advocates, business organisations as represented by the cases in this study have responded and they have reported their sustainability actions online.

The real sustainability performance of organisations as manifestly evident in the provision of workers' saving schemes, welfare funds, medical facilities, education opportunities for workers' families, cultural and sporting opportunities could be captured directly in financial reports such as the balance sheet and income statement. Social and environmental action together with the financial information already identified and reflected in the financial reports would provide a holistic solution and would improve accountability to an organisation's stakeholder groups. Since the Internet is a cost-effective outlet for the dissemination of information, there is a clear opportunity for organisations to provide online financial reporting inclusive of sustainability disclosures, not only to build and to preserve legitimacy but also to achieve accountability.

Tables

Table 1 Relevant Situations for Different Research Strategies.

<table>
<thead>
<tr>
<th>Strategy</th>
<th>Form of Research Question</th>
<th>Requires Control Over Behavioural Events?</th>
<th>Focuses on Contemporary Events?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case study</td>
<td>How, why</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Archival analysis</td>
<td>Who, what, where, how many, how much</td>
<td>No</td>
<td>Yes/no</td>
</tr>
<tr>
<td>Experiment</td>
<td>How, why</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Survey</td>
<td>Who, what, where, How many, how much</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>
References


World Bank (2007), "Clothing and export diversification: Still a route to growth for low income countries?", International Trade Department, the World Bank MSN MC2-201, Washington, DC, .