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Abstract
We investigate the social and environmental-related governance disclosure practices of a sample of textile and garments companies operating within Bangladesh. Using content analysis we have found that the disclosure of governance information lags behind general CSR disclosures. Consistent with previous CSR research our evidence suggests that the textile and garments companies disclose their governance policies and procedures in order to secure/maintain legitimacy and/or to meet community expectation. However, the governance disclosures still falls short of what would appear to be expected by the international community, and despite ongoing international concerns about workplace conditions and associated safety, suggests limited accountability and transparency in relation to the social and environment-related governance policies.

Key words: Textile and Garments, Bangladesh, Corporate Social Responsibility, Governance Disclosure, Stakeholders.

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1. Introduction:

Recent years have featured a spate of regulatory action pertaining to the development and/or disclosure of corporate governance structures in response to financial scandals resulting in part from governance failures (Webb et al., 2008). Corporate governance has shifted from its traditional focus on agency conflicts to address issues of ethics, accountability, transparency and disclosure (Gill, 2008). Corporate social responsibility (CSR), on the other hand, has increasingly focused on corporate governance as a vehicle for incorporating social and environmental responsibilities into the business decision-making process, benefiting not only financial investors, but also employees, consumers, and communities (Gill, 2008). Although, Jamali et al. (2008) argue that corporate governance and corporate social responsibility should not be considered and sustained independently, there is very little literature which covers the disclosure of corporate social and environmental governance. The dearth of research in this particular area is also evident from the statement recently made by Solomon (2010, p.156).

“One area of corporate disclosure which has, until now, been largely neglected, and which has lagged significantly behind the agenda for corporate governance reform in the UK (or elsewhere), is that of governance reporting”.

Moreover, there have been relatively few comprehensive studies of CSR-related governance disclosure practices, particularly from a developing country perspective. That is, prior studies have tended to focus on CSR disclosures generally rather than focusing on disclosures pertaining to the CSR-related governance policies in place. This paper seeks to remove some of this void. More specifically, we are interested in exploring the social and environmental-related governance disclosure practices of individual textile and garments companies operating within Bangladesh and how the disclosure has changed over time.

Since western clothing brands (for example, Gap, JC Penny, PVH, H&M, Wal-Mart etc.) are sourcing their products from developing country like Bangladesh, they tend to be concerned about the safety records and working conditions of the garments factories within Bangladesh. Heightened levels of concern would imply that various stakeholders including Multinational Buying Companies (MNB), Non-Government Organizations (NGOs) and the media expect accountability and/or transparency pertaining to corporate governance. Thus our research investigates how Bangladeshi textile and garments companies are disclosing their social and environmental-related governance information to satisfy stakeholders and how these disclosure practices change over time. We have analysed a total of 58 annual reports of five textile and garments companies of Bangladesh for 14 years (from 1996 to 2009) using a content analysis method and found an increasing trend of disclosure related to social and environmental governance information over the period. We have found a maximum amount of disclosure in 2007, and further, that the ‘Board Oversight’ category has the highest number of disclosures. It is our understanding that the disclosure decision of the textile and garments companies of Bangladesh is motivated by pressure that they have received from powerful stakeholders since the late 1990s. Our finding suggests that the textile and garments companies disclose their governance policies and procedure in order to secure /maintain legitimacy and/or to meet community expectation (Deegan, 2002; O’Dwyer, 2002).

Bangladesh, the focus of the research, is a developing country that specialises in labour intensive industries like garments and clothing. There has been limited prior research attention directed at the social disclosure practices and/or CSR related governance disclosure practices within the Bangladeshi context. The previous studies in the context of Bangladesh have focused mainly on the pattern of disclosing the social and environmental information (see for example, Imam, 2000;
Belal, 2001) and motivations for social disclosures (see for example, Belal & Owen, 2007; Islam & Deegan, 2008). The highest profile sector within the country is the textile and garments industry. As this industry is economically significant and contributes around 80% of national export earnings (Manik & Bajaj, 2010) with direct employment of 3.5 million people, of which about 85% are women (BGMEA, 2010), it arguably warrants research attention regarding the accountability and/or transparency of their governance practices as these are a matter of concern for western clothing brands who are sourcing products from Bangladesh.

Moreover, prior research reveals that this sector has been the subject of much negative publicity for their employment of child labour, human rights abuse, and inadequate health and safety measures resulting in frequent accidents and death (Islam & Deegan, 2008). Nevertheless, there is lack of research regarding the disclosure of governance policies supporting such practices. For the purposes of this paper, social and environment governance disclosure includes disclosures about particular rules, regulations, plans, policies or procedures that the textile and garments companies have in place to address social and environmentally-related performance issues.

This study is being conducted as a part of broader study investigating the internal governance policies of organisations in developing country. This paper represents the descriptive component that explores the governance disclosure trend of the textile and garments companies over the periods. The result of this research will subsequently be used in further research as the basis for investigating the motivations of corporate managers in respect of the disclosure of social and environmental-related governance practices. Central to the broader study, future research will utilise in-depth interviews with various stakeholders to understand their expectations regarding the disclosure of social and environment-related governance policies. This paper locates corporate governance reporting in its broader social and environmental context.

The balance of this paper is organised as follows. Section 2 provides the motivation and objective of the research. Section 3 provides a brief review of the textile and garments sector of Bangladesh. Following this, section 4 highlights the relevant literature. Section 5 focuses on research methods and Section 6 provides the theoretical perspectives of the research. Section 7 describes the results, and section 8 provides concluding comments.

2. Motivation and Objective of the Research

Our first motivation relates to a gap in the social and environmental accounting literature addressing the issue of social and environmental-related governance disclosure practices particularly from a developing country perspective. There has been limited research by social accounting researchers in the context of a developing country and even less research as it pertains to investigating disclosures pertaining to governance practices. Secondly, as the garments sector of Bangladesh is highly dependent on foreign buyers, especially western customers, they need to satisfy these powerful stakeholders’ expectations in respect of their social performance. If they do not formulate their internal governance mechanisms according to the demands or expectations of powerful stakeholders, there is a potential threat to survival.

Islam & Deegan (2008) find that there are powerful stakeholders such as MNB, NGO and Media who motivate the disclosure of social information by BGMEA (Bangladesh Garments Manufacturers’ and Exporter’s Association). On the basis of the findings, and the concerns expressed by major consumers of the industry’s products we expect that the governance policies in the textile and garments industry should be centred around issues like child labour, working condition, health and safety, community, environment, and treatment of human resources, as the powerful
stakeholders (for example, MNB, Media, and NGO) often exert pressure in relation to these issues¹. The introduction of the Harkin’s Bill (Child Labour Deterrence Act²) to the US congress and NBC Date Line Coverage (in 1993 and 2005) ignited serious criticism over the textile and clothing sector as both of these were prescribing to ban importation of goods manufactured using child labour in Bangladesh. We are interested in understanding whether such pressures and criticism had any effect on the actual governance practices and related disclosure of social and environmental-related governance issues (including child labour and human rights) of the textile and garments company and how they have changed their governance disclosure practices (if any) over the years.

Furthermore, in Bangladesh, every year many garments workers die because of poor working conditions and fires in the garments factories. For example, since 1990, more than 700 people have lost their lives in different garment factory fires in Bangladesh (Pramual, 2010). Such loss of life brings into sharp focus the dismal state of preparedness against fire-related accidents in factories stacked with inflammable materials and western clothing brands are having to confront the dismal safety records of the Bangladesh’s garments industry (Birchall & Kazmin, 2010). It also poses serious questions about the effectiveness and transparency of related governance practices.

The garments companies are required to comply with the existing factory acts and labour laws in relation to maintaining the health & safety and working conditions of the factory. In addition, the ILO convention (ILO, 2008) and The United Nations Global Compact (2010) provide extensive guidelines regarding international labour practice standards to be used in the garments factory. Given these local and international compliance issues, the question that remains unanswered is why corporate regulatory authorities like the SEC (Securities and Exchange Commission of Bangladesh) do not require any particular social and environmental-related governance information disclosure even though it is expected by the western clothing brands and failure to provide such information may have negative implications for maintaining important supply contracts (and therefore negative implications for Bangladesh.

Prior research reveals that the textile and clothing industry of Bangladesh is subject to pressure exerted by MNB, NGOs and Media about their social performance (Islam & Deegan, 2008). Based on such findings it could be argued that the garments companies within the industry might have certain plans and policies which govern their practices of social and environmental disclosure to react to the pressure of powerful stakeholders like NGO, MNB and Media. These plans and policies could be a part of organisations’ broad corporate governance practices. The mandatory corporate governance statement (Corporate Governance Compliance Status Report) suggested by SEC in 2006 does not contain any provision regarding the disclosure of such governance practices (SEC, 2006)³. However, we are expecting that many textile and garments companies disclose information beyond the SEC requirement. We believe this is an interesting issue to investigate as, if we accept

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¹ During the late 1990s there was emerging pressures of NGOs, trade unions and western consumers on the supply factories regarding child labour, poor working condition and basic human rights issue (Islam & Deegan, 2008)

² The Child Labor Deterrence Act was created by United States Senator of the Democratic Party Tom Harkin of Iowa, and was first proposed in the United States Congress in 1992 (Neilson, 2005).

³ SEC requires the companies to put a tick for compliance (or not complied) under the broad corporate governance variables like Board size, independent directors, Chairman and CEO’s independence, Directors report to shareholders, Appointment of CFO, head of internal audit and company secretary, Audit committee and External audit. All these mechanisms seem to adopt a ‘shareholder primacy’ perspective and ignore many of the social performance issues which have been of concern to MNBs and western consumers. Given the importance of the garments industry it is somewhat surprising perhaps that the governance recommendations of the SEC do not incorporate some CSR-related requirements.
that western clothing brands are conscious of the risks associated with being linked to suppliers with poor social and environmental performance, then failure to provide appropriate disclosures may result in lost customers. Given previous research which has identified increasing concerns being raised by multinational buying companies, we are expecting to find an upward trend in the disclosure of social and environmental governance information.

3. Textile and Garments Industry of Bangladesh:

Bangladesh is a developing country with very few commodities to export to the world market. Among them textile and garments products earn the most foreign exchange for the economy. This industry provides 10.5% of the country’s GDP and contributes 40% of its manufacturing output (Reuters, 2008). From June through November last year, garment exports accounted for more than 80 percent of the country’s total exports of $7.1 billion (Manik & Bajaj, 2010). It generated US $12.39 billion in the financial year 2009-10 with a growth of 1.21% against the previous year (The New Nation, October 31, 2010).

Major buyers of Bangladeshi garments include renowned multinationals like Wal-Mart, K-Mart, Reebok, Nike, Gap, PVH, Perry Ellis, Tesco, Carrefour, Kids Headquarters, Inditex (Zara), Li & Fung, H & M, JC Penny, Marks & Spencers, C & A from Europe, USA and other developed countries. The country is known for its low labour costs relative to other producers of garments and this seems to be the key reason for the transfer of garments manufacturing to Bangladesh (Doshi, 2006). Bangladesh has the lowest garment wages in the world and it is the third biggest exporter of clothing after mainland China and Turkey among the developing countries (Manik & Bajaj, 2010). Since the early 1990s, corporate social responsibility has become an issue of increasing importance in regard to outsourcing decisions to developing countries (Linfei & Qingliang, 2009) and Bangladesh has capitalised on that advantage in the garments sector. The following table provides some key pressures related to the garments and textile industry of Bangladesh.

Table 1: Major pressures, and pressure groups, as perceived by representatives of the Bangladeshi clothing and textiles industry

<table>
<thead>
<tr>
<th>Year(s)</th>
<th>Key Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1977-1980</td>
<td>Early period of growth</td>
</tr>
<tr>
<td>1982-1985</td>
<td>Boom days</td>
</tr>
<tr>
<td>1985</td>
<td>Imposition of Quota restrictions</td>
</tr>
<tr>
<td>1987-1990</td>
<td>Minimal social and environmental pressure</td>
</tr>
<tr>
<td>1990s</td>
<td>Knitwear sector developed significantly</td>
</tr>
<tr>
<td>1992</td>
<td>Introduction of Harkin’s Bill (Child Labour Deterrence Act) to US Congress to ban importation of goods manufactured using child labours</td>
</tr>
<tr>
<td>1993</td>
<td>NBC Date Line Coverage highlighting the use of child labour in Bangladeshi and Chinese factories that produce Wal-Mart products</td>
</tr>
<tr>
<td>1996</td>
<td>ILO, UNICEF and US government put pressure to eliminate child labour</td>
</tr>
<tr>
<td>1997-2001</td>
<td>Emerging pressures of NGOs, trade unions and western consumers to make MNB ensure basic human rights and to</td>
</tr>
</tbody>
</table>

4 The top customer is the “Wal-Mart” (NBC Date Line, 2005).

5 A Bangladeshi garments worker earns on an average about $ 64 a month whereas the minimum wages in China’s coastal industrial provinces ranging from $117 to $147 per month (Manik & Bajaj, 2010). However, the government of Bangladesh has fixed a minimum wage which is about $ 45, effective from November, 2010.
ensure adequate health and safety measures in the supply factories.

2002-2003 Pressures form MNB to change factory working conditions and to comply with ‘social codes of conduct’

2003 Withdrawal of Canadian Quota restriction

2005 Phase out of export-quota system

2006 Corporate regulatory authority SEC requires ‘corporate governance status compliance report’ from all the listed companies including garments and textile companies.

Source: Adapted from Islam and Deegan (2008), BGMEA websites (www.bgmea.com.bd) and EPB websites (www.epb.gov.bd).

The table above identifies various events or pressures that are deemed likely to impact the textile and garments industry of Bangladesh. This table also provides a potential basis for explaining changes in corporate governance disclosure. The information in the above table was identified by Islam and Deegan (2008) as a basis for explaining movements and trends in CSR (Corporate Social Responsibility) disclosure generally. Islam and Deegan (2008) find that BGMEA – the organisation at the centre of their analysis – appeared to respond to these pressures with particular disclosures being made shortly after particular international pressures arose (consistent with a legitimising strategy). For example, in relation to human resource disclosures, they found (2008, p. 866) that:

The disclosure on human resources coincided with concerns associated with the treatment of women employees, employment of child labour and workers' health and safety issues in clothing companies – all of which attracted considerable global attention from the early 1990s.

What is of interest in this paper is whether the disclosure of governance policies also changes in relation to the pressures summarised in Table 1. Again, the earlier study by Islam and Deegan (2008) looked at the association of various classes CSR disclosures with particular social pressures being raised within the international community. By contrast, we are restricting our analysis only to disclosures that relate specifically to corporate governance policies. In predicting what we might find it is very possible that the disclosure of governance information might lag behind the CSR disclosures in general. That is, although the textile and garments companies were subject to international pressure in relation to their social performance in the late 1990s and in early 2000, and they changed their CSR disclosures shortly thereafter (as a legitimising reaction – Islam and Deegan, 2008), they might take time to change their internal governance policies meaning that related social and environmental governance disclosures will lag behind other social and environmental disclosures. In a sense, if pressure is sustained over a number of periods then we might anticipate that whilst a first reaction might be to provide legitimising disclosures, ultimately a firm that seeks to survive will need to put in place appropriate mechanisms if it is considered that associated social or environmental pressures are likely to be sustained.

4. Prior Research

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6 Unilateral restriction, short-term arrangement (STA), long-term arrangement (LTA), Multi-fibre Arrangement (MFA) and finally the WTO Agreement on Textiles and Clothing (ATC) are the chronological steps through which the “export-quota system” was administered until it was finally abolished on 31 December 2004, making worldwide textile and garment trade quota-free.

7 According to Islam and Deegan (2008, p. 852), BMGEA is the only government recognised trade body that represents the export-oriented garment manufacturers and exporters of Bangladesh. It has a considerable degree of political and administrative control over the industry as only its members have the legal right to export clothing.
Social and environmental disclosure can typically be thought of as comprising information relating to a corporation’s activities, aspirations and public image with regard to environmental, community, employee and consumer issues (Gray et al., 2001). It is the provision of information about the performance of an organisation in relation to its interaction with its physical and social environment (Deegan, 2007)\(^8\). As social and environmental accounting has gained more prominence among researchers in recent years (Parker, 2005), corporate social and environment disclosures have become increasingly prominent in the social accounting and corporate governance literature (Rashid & Lodh, 2008). The early 1970s is generally regarded as the period when social and environmental accounting research first became established as a substantial discipline in its own right (Mathews, 1997). Most of the studies on corporate social and environmental disclosure in 70’s and 80’s were concentrated on the industrialised countries of Europe, United States and Australia (see for example, Dierkes & Preston, 1977; Trotman, 1979; Brockhoff, 1979; Ernst & Ernst 1978; Hogner 1982; Guthrie 1983; Guthrie & Parker, 1989). However, studies of social and environmental disclosures in developing countries are emerging in late 80’s and early 90’s (see for example, Singh & Ahuja 1983; Teoh & Thong 1984; Andrew et al. 1989; Tsang 1998). Most of the early researchers focused on the nature and frequency of disclosures, which are descriptive in nature and document social and environmental disclosure practices via content analysis (Owen, 2008)\(^9\).

Investigating managerial perception or motivations for social and environmental disclosure is one of the significant areas of research under the social and environmental disclosure regime. Here the researchers particularly sought to explore ‘why’ questions, and in explaining ‘why’ reference is often made to the positivist approach to research. The positivist approach is an approach of ‘explaining what is’ (Deegan, 2006, p.220). Thus, this area of research finds that an organisation reports social and environmental information to manage its stakeholders (see for example, Ullman, 1985; Arnold, 1990; Tilt, 1994; Deegan & Blomquist, 2006; Belal & Owen, 2007; Islam & Deegan, 2008), to secure or maintain legitimacy or to meet community expectations (see for example, Deegan, 2002; O’Dwyer, 2002). However, there is limited research aimed at understanding the governance disclosure practices pertaining to the social and environmental issues. ‘Social and environmental-related governance information’, as the name suggests, includes particular rules, regulations, plans, policies or procedures that an organisation has in place to address matters related to social and environmental performance. Particularly, these are the rules, regulations, plans, policies or procedures which govern the practices of corporate social and environmental disclosure. These plans and policies could be a part of organisations’ broad corporate governance practices.

Some researchers attempted to establish a relationship between corporate governance variables and disclosure practices in general (see for example, Eng & Mak, 2003; Said et al., 2009; Haniffa & Cooke, 2002; Cormier & Gordon, 2001; Donnelly & Mulcahy, 2008; Webb et al., 2009; Ho & Wong, 2001; Tsamenyi et al., 2007) ignoring non-financial disclosure like social and environmental-related governance information. ACCA (2010), in collaboration with Net Balance Foundation Limited, conducted a study to analyse the disclosure of corporate governance information for the top 50 listed companies of ASX and found that the governance disclosures still fall short of upholding the fundamental values of transparency,\(^8\) The disclosure of such information is deemed to be a part of an organization’s responsibility to its stakeholders or a response to stakeholder’s expectations (Deegan, 2007; Deegan, 2002; Gray, et al. 1995; Mathews, 1995).\(^9\) Some of the early research includes Ernst & Ernst, 1978; Hogner, 1982; Guthrie & Parker, 1989; Andrew et al., 1989; Yamagami & Kokubu, 1991; Patten, 1992; Gray et al., 1995; Deegan & Gordon, 1996; Adams, Hill & Roberts, 1998; Tsang, 1998 among others.
accountability, fairness and responsibility. As the western clothing brands are sourcing their products from developing countries like Bangladesh, they will be concerned about the safety records and working conditions of the garments factory of Bangladesh. This would imply that various stakeholders including MNB, NGOs and Media expect accountability and/or transparency in their governance. However, no known study focuses on the social and environmental-related governance practices and related disclosures of organisations operating within developing countries. Thus by investigating how Bangladeshi textile and garments companies are disclosing their social and environmental-related governance information, and how these disclosure practices change over the time, we are trying to bridge the gap in the literature.

5. Research Methods

As of 30th June, 2009, there are 30 listed textile and garments companies in the DSE (Dhaka Stock Exchange). We have selected the top five listed companies on the basis of size (market capitalisation) for the purpose of the study, which constitutes almost 86% of the total market capitalisation of the industry. Size in terms of market capitalisation has also been used by Guthrie and Parker (1990), Hackston and Milne (1996), among others. Five companies being selected are Beximco Textile Limited, Square Textile Limited, Monno Fabrics Limited, Metro Spinning Limited and Prime Textiles Limited. The annual reports are collected from 1996 to 2009. Such a long period has been chosen to get an idea of how the disclosure of social and environmental-related governance information has changed over the period. However, Square Textile and Metro Spinning were listed in 2002, so their annual reports are collected from 2002. Thus a total of 58 annual reports have been collected and analysed.

For practical reason, the study aims to concentrate on the listed companies as their annual reports are available and many researchers used annual reports to find out the disclosure practices (see for example, Guthrie & Parker, 1989; Andrew et al. 1989; Deegan & Gordon, 1996; Gray et al. 1996; Deegan & Rankin, 1997; Belal & Owen, 2007; Islam & Deegan, 2008). However, Webb et al. (2008) mentions that the governance disclosure might be in the proxy statement (SEC, 1999), sustainability report (KPMG, 2005), annual report (Patel & Dallas, 2002) and corporate investor relations websites (Radner, 2002). While exploring the websites of the listed companies, we find that Beximco Textile and Square Textile disclose some social and environmental-related governance information. But as we can only see the information at one point of time, and we really do not know how it changed across time, we have elected to ignore web-based disclosures. This needs to be acknowledged as a potential limitation of our study.

Annual report content analysis (Krippendorff, 1980) has been used to evaluate the current practice of social and environmental-related governance disclosure and the changes of disclosure over time. Krippendorff (2004) mentions that content analysis aims to reduce the raw data into manageable amounts for analysis, defining it as ‘a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use’ (p. 18). Content analysis ‘involves codifying qualitative and quantitative information into predefined categories in order to derive patterns in the presentation and reporting of information’ (Guthrie et al, 2004; Guthrie and Abeyeskera, 2006). Certain technical requirements, for example, the unit of analysis and the basis of classification have to be clearly defined for content analysis to be effective (Guthrie et al, 2004; Guthrie and Abeyeskera, 2006).

The common units of analysis used by the accounting researchers includes word counts (e.g. Campbell, 2003; Deegan & Gordon, 1996; Deegan & Rankin, 1996; 10 There are some new companies with huge market capitalization which have been listed recently, but due to non-availability of their annual report, those companies are excluded from the current study.)
Islam and Deegan, 2008), sentence counts (e.g. Buhr, 1998; Patten & Crampton, 2004; Perrini, 2005; Hackston & Milne, 1996), page proportions (e.g. Gray, et al., 1995; Unerman, 2000), frequency of disclosure (e.g. Cowen, et al., 1987; Ness & Mirza, 1991; Haque and Deegan, 2010) and high/low disclosure ratings (e.g. Patten, 1991). We are using ‘frequency of disclosure’ as our unit of analysis as we primarily focus on the presence or absence of particular governance policies. If the company disclose particular governance information we assign them a score of 1 otherwise 0.

A ‘social and environmental-related governance disclosure index’ (SEGDI) has been developed in order to categorise the governance issues related with social and environmental aspects of an organisation’s operation. This development was required as no such disclosure index is known to exist. In undertaking the development of ‘SEGDI’ we made reference to a number of documents released by various NGOs and international monitoring bodies for garments and textile industry. Whilst not necessarily focussing on disclosure, these documents typically identified the types of governance practices that would be expected to be found within organisations that are actively engaged with the manufacturing of textile and clothing. The documents we reviewed were:

- Sustainability Reporting Guidelines & Apparel and Footwear Sector Supplement (GRI, 2008). It includes reporting guidelines for the apparel and footwear industry in a pilot version form which was released in 2008 and was therefore developed in accordance with the G3 Guidelines (2006). The Supplement was developed to be globally applicable to brands and other buyers as well as manufacturers in the apparel and footwear sector.
- The ILO Convention (ILO, 2008). Eight ILO conventions have been identified by the ILO’s governing body as being fundamental to the rights of people at work, irrespective of level of development of individual member states. These include freedom of association, the abolition of forced labour, the elimination of child labour and equality.
- Clean Cloth Campaign (CCC) is an NGO based on the Netherlands, which is dedicated to improving working conditions and supporting the empowerment of workers in the global garment and sportswear industries. It has released a documents in 2008 named ‘full packaged approach to labor codes of conduct’ consisting 9 ‘CCC Model Code’.
- The Fair Labour Association (FLA), a non-profit U.S. based labour rights organization, released 9 Workplace Code of Conduct in 2008. The FLA was established in 1999 and evolved out of a task force created by President Bill Clinton that came together to end the use of child labor and other sweatshop practices in apparel and footwear factories. The FLA developed its Workplace Code of Conduct based on International Labour Organization (ILO) standards.
- The ETI Base Code (2009). The Ethical trading Initiative (ETI) Base Code is founded on the conventions of the International Labour Organisation (ILO) and is an internationally recognised code of labour practice. It has released this document on 25th of June, 2009 which consists of 24 specific items/codes regarding labour practice.
- The United Nations Global Compact's released ten principles in the areas of human rights, labour, the environment and anti-corruption.
- ACCA (Australia, 2010) has developed an instrument on ‘reporting trilogy-research on reporting disclosures: part 2, disclosures on corporate governance’ by using eight key areas of governance disclosures.
In addition to this, we also reviewed UNCTAD (2006) guidance on good practices in corporate governance disclosure and OECD (2004) principles of corporate governance. The intention of using these two documents is to identify any corporate governance disclosure issue pertaining to social and environmental aspects. Thus we reviewed a total of ten documents.

Drawing from these sources, we developed the ‘SEGDI’ to examine social and environmental-related disclosure practices of the selected companies across time. The basis for including a particular item in our disclosure index was that at least two of the ten documents we reviewed referred to the item. After the commencement of reviewing and coding disclosures from annual reports, a limited number of additional disclosure items were identified in the annual report and we have incorporated these new items in our index. Thus we have a final index of sixty specific social and environmental-related governance issues under six general themes (meaning a maximum score of 60 in any particular year) which are Board Oversight; Management Strategies; Human Rights and Child Labour; Labour Practice and Decent Work; Community/Society; and Environment. However, we stress that we are not directly assessing the relevance or reliability of particular categories of governance information; rather, we are seeking to gain an understanding of current disclosure practices, and trends therein, in relation to social and environmental issues. Our index is in itself a contribution to research as it provides a measure of disclosure quality in relation to disclosure of social responsibility-related corporate governance information. Such a measure of disclosure quality was not otherwise available and this index might usefully form the basis for other researchers seeking to develop an instrument to evaluate the quality of social responsibility-related corporate governance disclosures. Please see the appendix for the details of index.

6. Theoretical Perspective

During the 1990s a number of theories such as legitimacy theory, stakeholder theory and institutional theory were used with the aim of explaining rather than simply describing social and environmental accounting and reporting practices (Owen, 2008). Parker (2005) notes that the most pervasive theory used in the social and environmental accounting literature has been legitimacy theory which relies on the writings of such authors as Schocker & Sethi (1974), Dowling & Pfeffer (1975), Hogner (1982) and Lindblom (1994). Patten (1992), Deegan & Rankin (1996), Deegan & Gordon (1996), Gray, et al. (1995), Deegan et al. (2000), O’Donovan (1999, 2002), Belal & Owen (2007), and Islam & Deegan (2008, 2010) apply legitimacy theory to explain social and environmental disclosure practices.

Legitimacy theory is used by the researchers as it is believed that an organisation maintains its ‘license to operate’ in the society by complying with the expectations of the community. An organisation is deemed to be “legitimate” to the extent that there is “congruence between the social values associated with or implied by their activities and the norms of acceptable behaviour in the larger social system of which they are a part” (Dowling & Pfeffer, 1975, p.122). “When disparity, actual or potential, exists between the two value systems, there is a threat to the entity’s legitimacy”, (Lindblom, 1994, p.2).

Thus, legitimacy theory provides a useful foundation to explain the disclosure of social responsibility information. Within legitimacy theory, ‘legitimacy’ is considered to be a resource on which an organisation is dependent upon for survival (Dowling and Pfeffer, 1975; O’Donovan, 2002). However, unlike many other resources, it is a ‘resource’ that the organisation is considered to be able to impact or manipulate through various disclosure-related strategies (Woodward et al., 1996). Hence, while investigating the disclosure practices of social and environmental-related governance information, we are using a legitimacy theory perspective to explain our findings. The reasons for using this theoretical paradigm are described below.
Islam and Deegan (2008) documents that the textile and garment companies of Bangladesh were facing emerging pressures from NGOs, trade unions and western consumers to ensure basic human rights and to ensure adequate health and safety measures in supply factories during the late 90s and early 2000. They found that BGMEA directly responded to pressures by disclosing social responsibility information in their annual report. As noted earlier, although, we would expect the same pressures for the disclosure of governance information, it perhaps does seem logical that the disclosure of governance information will lag behind the CSR disclosures in general. Initially companies might make ‘symbolic’ disclosures in relation to their social and environmental performance, but should social pressures be sustained (as appeared to be the case with social pressures being exerted in relation to products sourced from developing countries) then ultimately real (or substantive) changes in processes and practices would be expected – and related disclosures would follow. The textile and garments companies would take time to change their internal governance mechanisms before providing related disclosures. Changing internal governance mechanisms could also take relatively more time in a developing country where available expertise might be less than would be the case in a developed country. Further, across time the supplying companies might understand that by merely disclosing social and environmental information (as identified by Islam and Deegan, 2008) this might not be enough to satisfy powerful stakeholders including MNB, NGOs and the media in terms of their projected accountability and/or transparency. Rather they may need to bring about real changes in their governance and disclose that governance information to discharge their required accountability and/or transparency.

We argue that given the global nature of the textile and clothing industry, it is the global community’s expectations that shaped the governance disclosures practices of the garments and textile companies of Bangladesh. It is our understanding that the pressure that the garment companies received creates a legitimacy crisis for the whole garments industry of Bangladesh. Islam and Deegan (2008) mentions that ‘threat’ to an entity’s perceived legitimacy are predicted to lead to responsive actions by management (through disclosures) who endeavour to minimise the impacts of such legitimacy threat.

Also it could be argued that textile and garments companies of Bangladesh disclose social and environmental-related governance information to convince their powerful stakeholders and to meet global community’s expectation who were exerting pressure during the late 90s and early 2000 for their social performance. At such a point of time, it would seem that the survival of the Bangladeshi textile and garments companies was at high risk and consistent with legitimacy theory, we would expect that the textile and garments companies undertake action to reduce that risk through disclosures of their governance information.

7. Findings

We have found most of the social and environmental-related governance information disclosed within the company’s mission/vision statement, the Chairman’s report, the Corporate Governance Report, or in the Directors Report. Overall we have found an increasing trend towards the disclosure of social and environmental governance information of the textile and garments companies of Bangladesh. In the late 90s, the disclosure was minimal (less than 3%). From 1999 to 2004 the disclosures increase at an increasing rate which results in a disclosure of more than 60 out of a possible of 300 disclosures (60 items multiplied by five companies) in the year 2004 (Figure 1). From 2007, the amount of disclosure becomes approximately 24% of our index.
It is our understanding that the pressures and criticism that the garments companies received in the late 90s and early 2000s compels them to change their governance disclosure practices pertaining to social and environmental issues. The potential reason could be to satisfy their powerful stakeholders including MNB, NGO and Media. Given the global nature of the textile and clothing industry, it is the global community’s expectations that shaped the governance disclosures practices of the garments and textile companies of Bangladesh. Thus it could be argued that following the pressure from the international community, the social and environmental-related governance disclosure decisions by the garments companies of Bangladesh are intended to secure/ or maintain their legitimacy or to meet community expectation (Deegan, 2002; O’Dwyer, 2002). Thus our findings are consistent with our expectations. We have found that the disclosure decisions are responsive to perceived legitimacy threats. In reviewing the disclosures of individual garments and textile companies we have found that BEXTEX (Beximco Textiles Limited) discloses very little governance information up to year 1999 (5% of the disclosure items). From 2000, they started disclosing more governance information and it reaches its highest in 2003, with approximately 27% of our items being disclosed. BEXTEX disclosed a total of 146 items of information during the period of study, which is almost 29% of the total disclosure we have found in our study (Figure 2). As BEXTEX holds approximately 65% of the total market capitalisation of the garments industry of Bangladesh, consistent with prior studies (for example, Adams et al. 1998) we expected the highest disclosure from this company. But relying upon our index, which was developed from reviewing various international guides, its disclosure of governance information falls far behind what might be hoped.
We mentioned earlier that SQUARE (Square Textile Limited) was only listed in 2002, therefore we analysed this company’s governance disclosure practices from 2002. Its disclosure started to increase from the very beginning and reached the maximum in 2007 which is approximately 37%. It provides the highest level of disclosure with a total of 157 disclosures during the period under study, which is about 31% of all the recorded disclosures (Figure 2). From the year 2004, it continuously discloses about 35% of the governance information (compared to the larger organisation, BEXTEX, which discloses 22%).

As these two companies hold significant market capitalisation (about 79% in total) of the garment sector of Bangladesh, their governance disclosure pattern could be construed as relatively important to the MNB companies and other stakeholders. The other three textile companies in our sample (MONNO, METRO and PRIME) disclose very little information until 2003, being less than 8%. Also their disclosure practices fluctuate across the period. For example, MONNO provides the highest amount of social and environmental governance information in 2004 (about 35%) but it sharply falls down after 2006 and remains consistent in the level of about 12%. METRO provides about 33% governance information from 2007 onward. We have found the least amount of governance disclosures in the case of PRIME which is below 8% up until 2006, and about 12% of our index from 2007.

The implication of the governance disclosure across the textile and garments companies of Bangladesh implies that the relative size of the company does have some affect on the governance disclosure practices. The bigger the size, the more amount of governance information they disclose, perhaps because they are receiving more pressure from the MNB companies and from the international community. These findings are consistent with Hackston and Milne (1996) who argue that both agency theory and legitimacy theory contain arguments for a size-disclosure relationship. In addition, Cowen et al. (1987) argue that since larger companies undertake more activities; make a greater impact on society; have more shareholders who might be concerned with social programmes undertaken by the company; then their annual report provides a relatively efficient means of communicating information.

Whilst looking at the categories of disclosures, we have found that the most extensive disclosures are in the ‘Board Oversight’ category (175 disclosures),
followed by ‘Labour Practice’ (96 disclosures). We have found 78 disclosures in ‘Management strategy’ category and the least disclosure is found in the ‘Community’ category (21 disclosures). ‘Human rights’ and ‘Environmental’ categories have disclosures within the period of 73 and 65 respectively (Figure 3). Thus we have found a total of 508 disclosures (which is approximately 15%) related to social and environmental governance issues within our selected garments and textile companies of Bangladesh during the period of our study.

![Figure 3. Total disclosure of social and environmental governance information by Categories](image)

The findings of the highest number of disclosures in the ‘Board Oversight’ category is interesting. This might imply that the organisations think this disclosure category is relatively more important to various stakeholders than other categories. Given that many of the concerns relating to the supply factories related to issues such as child labour, rights of women, and safety it is somewhat surprising, perhaps, that the ‘human rights’ and ‘labour practice’ categories did not attract the greatest levels of disclosure. This is an issue that will be addressed in future research.

There are some fluctuations regarding the disclosure of social and environmental-related governance information in terms of the disclosure categories. For example, up until 2002, all the six categories have less than five disclosures. From 2002 the ‘Board Oversight’ category sharply increased and reached the highest amount of disclosure in 2004 (24 disclosures). After slightly decrease in 2005, it again started to increase in 2007 and continued in the same level (25 disclosures). We found the least amount of disclosures under ‘Community’ category which is less than 5 disclosures throughout the period under study and other four categories provides approximately 10 disclosures form 2002 to 2009 and less than 5 disclosures up until 2002 (Figure 4). Again, future research will seek to explore the potential reasons for these findings.
Our findings are in contrast with those reported in Islam and Deegan (2008) who looked at CSR disclosure generally. Although, we might initially have expected the same timing of peaks and so forth for the disclosure of governance information as they did for disclosures generally, we have found that the disclosure of governance information lags behind CSR disclosures in general. The potential reason could be that the textile and garments companies needed time to change their internal governance mechanism before initiating and subsequently disclosing information about their governance policies. Changing internal governance mechanisms would arguably take relatively more time in a country like Bangladesh where available expertise and related resources might be harder to secure. Also it may take time for the garments and textile companies to realise the importance of governance reporting. Nevertheless, whilst the results in Islam and Deegan (2008) suggest that CSR disclosures tended to increase from about 1993 before reaching their heights in around 2001 (disclosures tending to stabilise thereafter) our results show that the disclosure of governance related information (a subset of the disclosures reviewed in Islam and Deegan) did not tend to reach maximum levels until around 2004 – some three years after the CSR disclosures reached their higher levels as reported in Islam and Deegan (2008). The year 2004 also seems to represent a time that was after the period when major international concern was being directed at developing countries labour practices. Again, as mentioned earlier, this lag in disclosure might represent the fact that initially the disclosures tended to be more symbolic (as a more immediate response to a legitimacy crisis) but as international concern became more established then real systematic change might have been necessary in the form of real changes to organisational governance policies.

We have also found that that the garments and textile companies of Bangladesh disclose more social and environmental-related governance information than required by the corporate regulatory bodies like the SEC. This may be because the SEC embraces a ‘shareholder primacy perspective’ whereas the textile and garments companies are more concerned about multinational buying companies, NGOs and the media. It is also somewhat surprising that, given the dependence of Bangladesh on international markets, and given western concerns about labour practices, that the SEC does not require, on a mandatory basis, the disclosure of governance information pertaining to work practices.

We can conclude that, although the garments and textile companies of Bangladesh are disclosing more social and environmental-related governance information than
required by corporate regulatory authorities such as the SEC, their governance disclosures are still falling short of what might be expected by the international community.

8. Concluding Remarks

This paper provides some inputs for potential CSR managers and researchers to understand CSR related governance disclosure practices from a developing country perspective. As the textile and garments industry is economically significant, particularly for Bangladesh, our findings could help Bangladeshi garments companies to satisfy the MNB companies' demand for information about social responsibility related governance. The former could be benefited by securing their legitimacy though disclosing governance information required by the western clothing brands. This paper also provides a contribution to the social and environmental accounting literature as it offers an overview of corporate governance reporting in its broader social and environmental context.

This study has employed a content analysis research method to investigate the social and environmental-related governance disclosure practices of five textile and garments companies of Bangladesh. We have analysed a total of 58 annual reports from 1996 to 2009. To classify the disclosure, we have developed an index called ‘social and environmental-related governance disclosure index' (SEGDI). In this exploratory research, we have expected that there might be an increasing trend of governance disclosure and that the disclosure might not be limited to the ‘SEC requirement' of corporate governance reporting. Consistent with this expectation, our findings suggest that there is an increasing trend of disclosure pertaining to the social and environmental-related governance information and the disclosures far exceed the official requirements of the SEC. However, we have identified that the disclosure of governance information lags behind CSR disclosures in general.

In future research we intend to build on these findings to ask the powerful stakeholders including MNB, NGOs and Media whether these results are in consistent with their expectations, or whether there is any expectation gap regarding governance disclosures. The authors of this paper are currently engaged with the broader study to explore various related issues through conducting in-depth interview with corporate managers and various stakeholders. We hope to provide these insights in the near future.
List of References:


Deegan, C & Blomquist, C 2006, ‘Stakeholder influence on corporate reporting: an exploration of the interaction between WWF-Australia and the Australian
minerals industry’, Accounting, Organizations and Society, vol. 31, pp. 343-72.


Mathews, MR 1997, ‘Twenty-five years of social and environmental accounting research-is there a silver jubilee to celebrate?’, Accounting, Auditing & Accountability Journal, vol. 10, no. 4, pp. 481-531.


Solomon, J 2010, 'Corporate Governance and Accountability', Third edition, John Wiley & Sons Ltd. U.K.


Appendix (i): Social and Environmental-related Governance Disclosure Index (SEGDI)

A. Board Oversight
1. Company has a board committee with explicit oversight responsibility for social and environmental affairs.
2. Board takes regular account of the significance of social and environmental matters to the business of the company.
3. There is commentary on behalf of Board regarding the “practice of good governance” throughout the organization.
4. Board mentions that the governance systems encompasses of ethics, transparency and accountability.
5. There are commentary on behalf of Board regarding the quality of the company’s key relationships with employees, creditors, suppliers and other significant stakeholder parties.
6. Company has specific policy on the establishment and maintenance of appropriate ethical standards.
7. Company has a policy to promote corporate social responsibility amongst all.
8. Board has specific remuneration committee or performance (appraisal) review board.
9. Board has work environment committee
10. Board has employee’s welfare and recreation committee

B. Management Strategies
11. Chairman / CEOs report contains company’s view regarding social and environmental responsibility.
12. Senior manager’s compensation is linked to the attainment of social and environmental goals and social performance.
13. Company has specific policy regarding management / employee relationship.
14. Company has a policy to acknowledge its wider social responsibility through annual report, sustainability report or website.
15. Company has a policy to link its social performance with its future sustainability.
16. Company has a policy to conduct social audit
17. Company has a public policy to support collaborative solutions (e.g. working with government and other NGOs to cope with potential social and environmental threat).
18. Company has a policy to establish it as an environment friendly organization within the community through raising awareness about various social and environmental hazards.
19. Company has specific policy towards the investment in R&D regarding social and environmental affairs including reduction of pollution.
20. Company has a policy of formally acknowledge/recognise the contribution of its workers in the production and profitability of the company.

C. Human Rights and Child Labour
21. Company has specific policy regarding upholding the human rights.
22. Company has policy regarding the non-discrimination in the work place (wage rates)
23. Company has policy towards the right to exercise freedom of association and collective bargaining of the workers.
24. Company has specific policy regarding the employment of child labour.
25. Company has particular procedures about how they contribute to the elimination of child labour.
26. Company has specific policy regarding the employment of forced or compulsory labour.
27. Company has effective grievance redressal system.
28. Company has specific policy regarding minority employment.
29. Company has policy to comply with ILO labour standard and the Fair Labour Association Workplace Code of Conduct.
30. Company has policy to comply with the ETI Base code.

D. Labour Practice and Decent Work

31. Company has a policy regarding the compensation of employees.
32. Company has policy regarding the rates of payments for injury, occupational diseases, lost days, and absenteeism.
33. Company has particular education, training, counselling, prevention, and or risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
34. Company has specific programs for Human resource development and training.
35. Company has specific policy regarding the retention rate of employee and employee share ownership plan.
36. Company has policy regarding the treatment of any harassment or abuse of any employee including physical, sexual, psychological or verbal.
37. Company has specific health and safety policy.
38. Company has specific gender non-discrimination policy.
39. Company has pension insurance, medical insurance and unemployment insurance policy for the workers.
40. Company has specific policy regarding the security of employment of the worker.

E. Society/Community

41. Company has a policy to provide greater benefits and add value to the common wealth of the society.
42. Company has policy to analyse the risks related to corruption in all its forms, including extortion and bribery.
43. Company has particular anti-corruption policies and procedures.
44. Company has public policy positions and participation in public policy development and lobbying.
45. Company has policy of disclosing the monetary value of significant fines and total number of non-monetary sanctions for non-compliance with existing laws and regulations.
46. Policies regarding economic and social development of communities and geographical areas of the vicinity.
47. Policies towards the disadvantages sections of the society.
48. Policies to provide education and training among trainee and interns from different educational/vocational institution.
49. Provide a concise disclosure regarding customer’s health and safety impact of products or services.
50. Company has policy to respect and protect the regional/local/national culture and the protection of personal information.

F. Environment

51. Company has specific environmental policy to take care of production ecology and human ecology.
52. Company has a policy regarding recycle, manage and reduce of waste (including efficient waste collection and disposal system).
53. Company has a policy regarding direct and indirect energy consumption.
54. Company has a policy to identify and measure total direct and indirect greenhouse gas emissions and emission of ozone-depleting substances.
55. Company has a policy to promote greater environmental responsibility.
56. Company has an environmental systems or plan.
57. Company has specific policy to cope with environmental challenges like climate change or global warming.
58. Company has policy promoting efficient use of energy and environment friendly technology.
59. Company has procedures regarding checking and prevention of pollution.
60. Company has particular effluent treatment procedures.

Appendix (ii): Total Disclosure By Company

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Appendix (iii): Total Disclosure by Category

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