

Impact of Corporate Social Responsibility Policy on Customers' Appetite to Buy Environmental Friendly Products before and After COVID-19

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Abstract

This research aims to thoroughly examine the diverse effects of corporate social responsibility (CSR) on consumer Appetite, specifically concentrating on consumers' inclination toward purchasing environmentally sustainable products. Notably, we investigate consumers' perceptions across different periods, scrutinizing behavioral shifts before and after the COVID-19 era. Employing a robust empirical strategy, our survey methodology involves a substantial sample of 815 respondents, focusing on the demographic of young consumers in Bangladesh—a dynamic developing nation. The data collection process encompasses a meticulously crafted questionnaire, and our analysis employs the sophisticated framework of structural equation modeling (SEM). Our insights go beyond conventional observations, revealing a nuanced understanding of consumer priorities even in the wake of the pandemic. Consumers consistently prioritize corporate practices related to circular economy principles, the geographical aspects of cloth production, raw material origins, pollution control, workers' rights, and the responsible utilization of recycled materials. This study introduces an original model that significantly contributes to comprehending the impact of CSR on consumer behavior, highlighting its relevance for policymakers in Bangladesh. The implications extend beyond the immediate scope, influencing strategies for integrating eco-friendly products into the broader business environment. The empirical findings in this study challenge existing assumptions, emphasizing the pivotal influence of environmental considerations on shaping positive consumer behavior. Beyond superficial observations, this research offers a more sophisticated view of the intricate processes, providing significant insights for academics, industry experts, and businesses.

Keywords: CSR, Customers' Appetite, Environmental Friendly Products, Sustainable Growth, COVID-19.

Introduction

The COVID-19 pandemic has devastated the global economy since December 2019, and even after two years, it continues to impact people's lives and make it challenging for businesses to survive. World Meter reported 311,995,105 infections and 5,516,224 deaths as of January 6, 2022. Corporate Social Responsibility (CSR) encourages companies to be environmentally responsible and fulfill their moral obligations to society. This ongoing commitment to act responsibly promotes social prosperity by enhancing the lives of employees, their families, and the local community. To survive the current situation, businesses must transform themselves creatively and technologically (Akter et al., 2017). Due to the COVID-19 pandemic, companies have had to find solutions to tackle the uncertain situation. The fashion industry has been one of the hardest hit industries, with producers, retailers, and suppliers facing significant challenges (Al Masud et al., 2021). The State of Fashion (2020), a yearly report by McKinsey and the Business of Fashion, discussed the crisis caused by COVID-19 and provided different reference points to understand the industry's impending difficulties and prospects (Gazi et al, 2022). The Covid-19 pandemic has led to more restricted conversations on over-consumption and corporate practices, changing the implementation process for environmental friendly projects (Majumdar, Shaw, & Sinha, 2020). In Bangladesh perspective, the business environment has conventionally been marked by a departure from emphasizing strategies that promote environmentally conscious business practices or comprehensive Corporate Social Responsibility (CSR) endeavors. In the historical context, businesses in Bangladesh have exhibited a restrained inclination towards adopting practices that champion ecologically sound operations or engaging in substantial CSR

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undertakings. As Masud et al. (2013) highlighted, incorporating ecological sustainability and societal responsibility into business activities has yet to garner significant attention from numerous enterprises. There needs to be more emphasis on practices that promote sustainability, and ethical behaviour has resulted in a disparity between the business sphere and the more significant well-being of society and the environment. As Alauddin et al. (2019) pointed out the drive to achieve cost-effectiveness has frequently resulted in creating and disseminating goods that have detrimental implications for the community and the natural environment. Safeer et al. (2019) emphasize the significance of alliances and cooperation involving corporations, suppliers, governmental bodies, and diverse stakeholders. Creating a sustainable business environment with ecological considerations necessitates a united endeavor encompassing all segments of society, acknowledging that the obligation for sustainable practices transcends individual company responsibilities. Scholars have extensively explored the ramifications of this crisis on multiple aspects of business within Bangladesh throughout and following the pandemic. The pivotal significance of the pandemic as an evaluative crucible for businesses, compelling them to reassess their strategies and goals, has been highlighted by Hossain et al. (2021), Gazi et al. (2023), and Hossain et al. (2023). As noted by Hossain et al. (2021) and Hasan (2017), the economic disturbances resulting from the pandemic, encompassing unemployment and diminished incomes, have substantially influenced customers' buying behaviours. This transformation in financial stability has manifested as alterations in the consumption habits of individuals, thereby affecting their inclinations and selections. The economic pressure brought about by the pandemic has resulted in the shift from stable employment to precarious ones, subsequently impacting consumers' expenditure patterns, as illuminated by Masud, Hossain, and Biswas (2021) and Maiti (2021). The aftereffects of these disturbances have notably influenced companies' operational environments, including their endeavors in Corporate Social Responsibility (CSR), as signified by Gazi et al. (2022). As Al Masud et al. (2021) suggested the crisis has amplified the prominence of sustainability issues, instigating a reorientation in consumer preferences. This shift transcends ecological deliberations to embrace economic and societal aspects, nurturing anticipation that corporations will play an active role in comprehensive solutions. Previous research has primarily concentrated on the overarching influence of CSR on consumer behavior (MacGregor et al., 2020), the linkage between CSR and consumer trust (Huda et al., 2021; Safeer et al., 2019), and the general modifications in consumer behavior arising from the pandemic (Iqbal, 2021; Roy, 2020; MacGregor et al., 2020). However, there needs to be more research that delves deeply into the altered consumer attitudes towards environmentally friendly products in the specific context of Bangladesh and how the evolving CSR strategies of businesses influence these attitudes during and after the pandemic. This dual-time horizon is chosen to capture dynamic shifts in CSR dynamics and consumer attitudes toward environmentally friendly products, acknowledging the pandemic's transformative impact on societal norms, economic structures, and preferences. Aligned with existing literature recognizing the pandemic's unique influence, our study contributes to understanding CSR dynamics pre and post-pandemic, particularly in the context of Bangladesh's historically restrained focus on environmentally conscious business practices. Scholars, including Hossain et al. (2021), Gazi et al. (2023), and Hossain et al. (2023), emphasize the pandemic's role as a catalyst for businesses to reassess strategies. The fashion industry, significantly affected by the pandemic, has been scrutinized by researchers like Al Masud et al. (2021), and reports such as *The State of Fashion* (2020) provide valuable insights into industry challenges and prospects. This exploration aims to unravel the interplay between evolving consumer sentiments, business shifts, and the influence of CSR policies on consumer intentions, aligning with the broader discourse on the transformative impact of global events on business practices. The diverse responses of businesses in Bangladesh to the sustainability challenges arising from the pandemic have not been comprehensively investigated. Considering these gaps in the current research landscape, this study aims to rectify the need for knowledge by offering practical observations into the effects of the COVID-19 pandemic on consumer viewpoints regarding environmentally friendly products. Additionally, the study endeavors to illuminate how Bangladeshi businesses have adjusted to sustainability challenges and the intricate correlation between CSR policies and customers' intentions to buy environmentally friendly products, all viewed from a sustainability standpoint. The study aspires to enrich our comprehension of the progressive shifts in consumer behavior and CSR strategies in sustainable consumption within the Bangladeshi context by addressing these gaps. Consequently, the study seeks to investigate the subsequent inquiries:

RQ₁: How have customers' perceptions of environmentally friendly products changed before and after the COVID-19 pandemic?

RQ₂: How have Bangladeshi business enterprises adjusted their sustainability approaches in response to challenges pre and post the COVID-19 pandemic?

RQ₃: What is the link between Corporate Social Responsibility (CSR) policies and customers' inclinations to acquire environmentally friendly products focusing on sustainability considerations?

These inquiries probe the fundamental connection between businesses' embraced CSR policies and the intentions of customers to purchase environmentally friendly products. The aim is to comprehend whether CSR endeavors substantially influence consumer decisions, particularly from the viewpoint of sustainability, which encompasses factors encompassing the environment, society, and economics. The paper comprehensively discusses the conceptual foundation, the research model and hypotheses, data analysis methods, and the resultant implications. It also addresses study limitations and offers suggestions for future research avenues.

Literature Review

Covid-19 poses CSR challenges for businesses. CSR has gained popularity in the last 30 years, with many theories suggesting how it can improve company performance. Stakeholder theory is a commonly used approach that advocates for CSR initiatives to address the interests of all stakeholder groups, not just shareholders. Masud, Ferdous, and Hossain (2017) have discussed the relevance of stakeholder theory in examining CSR issues. CSR is a self-regulating business model that helps companies become socially responsible to themselves, their stakeholders, and society as a whole. Engaging in CSR allows companies to be aware of their impact on various aspects of society, including the economy, politics, society, and the environment. Business firms in Bangladesh have faced extensive backlash for their unethical treatment of stakeholders (Ahmed, Hasanuzzaman, Chowdhury, Shaikh, & Munir, 2018), the environment, and society, making it one of the least environmental friendly industries globally, as discussed by Torea et al. (2020). Specifically, the fashion industry in Bangladesh has garnered significant attention for its detrimental impact on the environment (Islam, Hassan, Hassan, Rahman, & Nargis, 2020). The fast fashion model, which dominates the industry, relies on institutional pressure on workers and the environment, as observed by the World Bank. The lack of a proper disposal and recycling system leads to further harm to the environment, as mentioned by Luque-Vilchez and Larrinaga (2016). The 2019 report highlights the need for sustainability goals, increased diversity, digital dominance, and new technology, as discussed by Dempsey et al. (2020) and Masud (2019). Fashion industry in 2020 identified sustainability as its top issue and opportunity, as per Latif et al. (2020). Cheffi et al. (2021) found that the industry's initial response to the pandemic was focused on customer needs. However, consumers are becoming more conscious about the methods used to produce cheap goods, leading to a shift towards environmental friendly alternatives. Fashion companies need to consider environmental, social, and cultural aspects while engaging with consumers, according to the studies mentioned above. A holistic approach is necessary, as suggested by Hamja, Maalouf, and Hasle (2018), with a well-balanced combination of factors including technology, as proposed by Majumdar, Shaw, and Sinha (2020). Cobourn and Frawley (2017) argue that building a stronger connection with customers can enhance the company's CSR policies, reputation and customer identification with the brand. A proposed model is presented to assess the impact of the CSR approach on the likelihood of purchasing environmental friendly products. This model incorporates the indirect impact of CSR through strategic CSR communication and corporate policies, alongside the direct effect of CSR on consumers' inclination to buy environmentally friendly products. The proposed model is supported by existing theoretical frameworks (Figure 1).

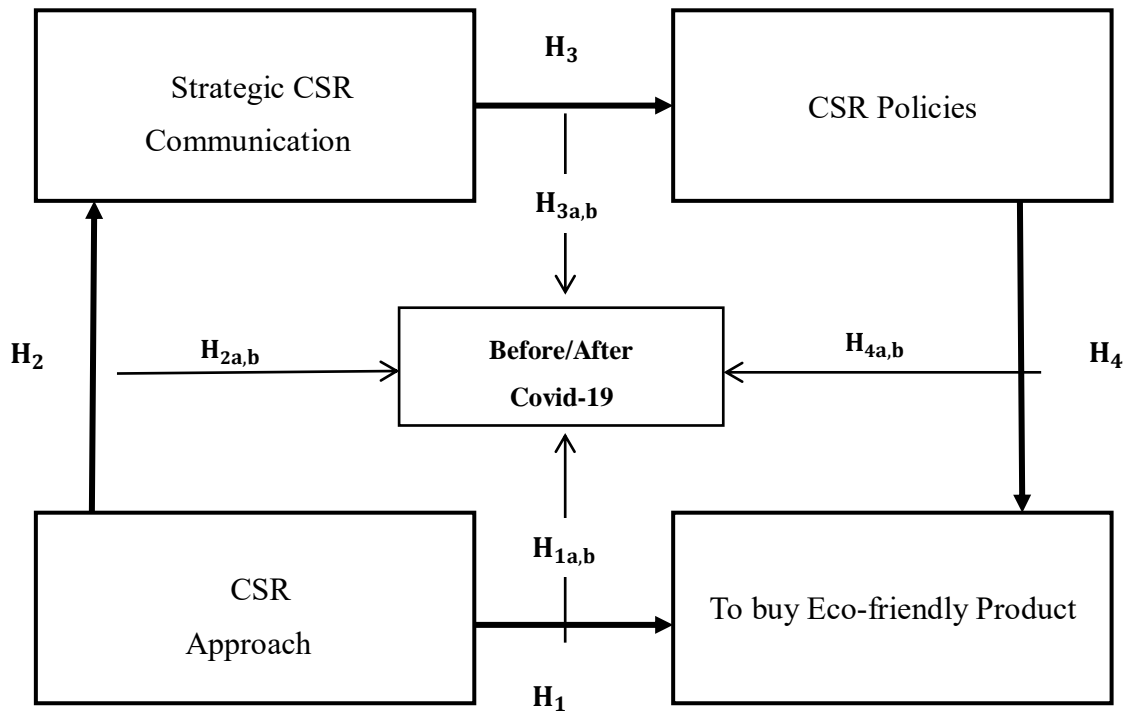


Figure 1: Proposed Research Model

Hypotheses Development

CSR Approach

Companies are progressing towards a cohesive CSR approach by adopting a sustainable business strategy that seeks to harmonize economic prosperity with social and environmental considerations. These interpretations might encompass sustainable raw material production, utilization of recycled textiles, implementation of circular economy models (Rizos et al., 2017; West et al., 2021; Mendes & Santos, 2016; Vatamanescu et al., 2021), or a focus on honoring their employees by offering equitable wages to harness their expertise. The foundation of the CSR approach rests on principles of sustainability (Ksiezak & Fischbach, 2017), serving as a pivotal component to upholding the competitive advantage crucial for the survival and prosperity of firms (Masud, 2019; Gong & Ho, 2018). The CSR approach is a comprehensive strategy ingrained in every organization, showcasing a commitment to ethical and sustainable business practices (West et al., 2021). It significantly influences consumers' inclination to choose environmentally friendly products before and after the COVID-19 epidemic, with a heightened impact on the dynamic landscape of shifting consumer behavior affected by the pandemic. Post-COVID-19, companies prioritizing sustainability and ethical conduct experience increased favorability among consumers. The awareness raised by the pandemic emphasizes the significance of CSR initiatives in consumers' decision-making, extending beyond the health crisis to influence choices aligned with broader environmental and societal well-being. A well-established CSR approach positively shaped consumers' readiness to opt for environmentally friendly products even before the pandemic. Businesses with a social and environmental responsibility history have nurtured enduring positive perceptions, making them well-positioned to resonate with environmentally conscious consumers irrespective of the pandemic. In essence, the positive impact of a CSR approach transcends the temporal boundaries of the COVID-19 epidemic, underlining its enduring importance in guiding consumers toward sustainable choices. This is especially true when CSR follows strict circular economy principles. The hypothesis suggests that consumers use companies' commitment to

organic materials, pollution reduction, employee rights and well-being, recycled materials, and favorable production locations to make environmentally conscious purchases. This reasoning suggests that:

H₁: Employing a CSR approach positively influences customers' willingness to purchase environmentally friendly products (H1_a; H1_b) during the COVID-19 epidemic.

Strategic CSR Communication

CSR is crucial for building trustworthy relationships with stakeholders, but communication is necessary to maintain these relationships (Jouber, 2020; Onkila & Sarna, 2022). Strategic CPP planning combined with stakeholder communication can help businesses achieve their performance targets on sustainability-related issues. By adopting strategic communication practices, companies can address stakeholders' demands while generating interest in their activities (Puaschunder, 2018). The goal of CSR communication is to communicate facts and their logic to increasingly empowered and aware stakeholders while adhering to the norms of simplicity, accessibility, clarity, openness, and coherence. As soon as a company commits to CSR initiatives, it must also commit to strategic CSR communication to connect with its stakeholders (Lu et al., 2020). Stakeholder relationships must be nurtured through strategic CSR communication. Transparency is important in strategic CSR communication because it directly affects a company's success and reputation. Some contemporary evidence in this area indicates that customers' heightened scrutiny of how businesses treat their employees and suppliers (Gazi et al., 2022), Consequently, including it in company strategy is a top priority for restoring customer confidence in major firms (Masoud, 2017; Amin et al., 2020). Based on these considerations, we may conclude;

H₂: There is a positive relationship between strategic CSR communication and CSR approach (H2_a; H2_b) before and after the COVID-19 epidemic.

CSR Policies

According to various studies, including Luu (2017) and Nabi et al. (2021), a fair and consistent communication plan is essential for stakeholders to understand the value of a company's CSR activities to society and the environment. This communication strategy can enhance a company's policies and prevent negative reactions from stakeholders who detect opportunism or a lack of transparency in the company's CSR strategy, as noted by Rahdari et al. (2020). Strategic CSR communication enhances corporate policies by promoting transparency, building trust, and fostering accountability as suggested by Saha, Akhter, and Hassan (2021). It engages stakeholders, gathers valuable insights, and ensures policies align with expectations and societal needs (Puaschunder, 2016). This approach leads to stronger policies employees understand and embrace, driving successful implementation (Yu & Choi, 2014; Singh & Misra, 2021). By serving as a feedback platform (Zhang et al., 2022), it allows for continuous improvement and adaptation of policies. Nabi et al. (2021) argue that Organizations drive awareness, engagement, and alignment through strategic CSR communication, strengthening policy implementation and fostering sustainable practices. We therefore, suggest the following hypothesis:

H₃: Strategic CSR communication leads to enhancements in corporate policies (H3_a; H3_b) before and after the COVID-19 outbreak.

CSR Policies and Eco-Friendly Products

To satisfy its social and environmental duties, a corporation has CSR policies (Rhou & Singal, 2020). These policies state the company's priorities in sustainability, ethics, community participation, and employee welfare (Zhang et al., 2022). Both pre-and post-COVID-19, a firm's sustainability-focused practices encourage customers to purchase environmentally friendly items, according to H₄. Sustainable sourcing and recycling measures are likely to boost companies' customer opinions (Singh & Misra, 2021). Post-COVID-19 knowledge enables these policies' favorable effects on consumer choices. The idea indicates that environmentally concerned firm strategies encourage people to buy eco-friendly items before the epidemic.

Sustainability-focused companies may attract eco-conscious customers regardless of the epidemic. This long-term beneficial effect shows how business policies shape consumer choices, leading to a sustainable future. Therefore, we believe;

H₄ : The inclination of consumers to buy environmentally friendly products is favorably impacted by a firm's policies (H4a; H4b) before and after the COVID-19 outbreak.

Methodology

Research Design

The investigation focuses on the impact of the CSR approach on the likelihood of purchasing Eco-products. For this study, the data collection is planned to take place in the years 2019 and 2022, respectively. In order to clarify, the research included the same respondents from the pre-COVID (2019) and post-COVID (2022) questionnaires. The survey for this study was carried out via online platforms. Participants in the study were two types of customer's (Millennials and Gen Zers) residing in different cities across Bangladesh. Millennials, born between 1980 and 1994, and Gen Zers, born between 1995 and 2010, are chosen due to the distinct attitudes, behaviors, and values often observed in these generational cohorts, especially concerning ethical and sustainability matters. The study seeks to investigate how individuals within these specific age groups perceive and react to CSR initiatives in the fashion industry by examining potential generational variations. We selected business firms in Bangladesh including fashion industries which primarily produces for export and may have adopted CSR protocols influenced by international standards. A structured questionnaire was developed to collect primary data from the participants. This questionnaire survey method was deemed suitable to explore the hypothetical relationship among the proposed variables and constructs based on the participant's perceptions. Finally, the data was analyzed through structural equation modeling (SEM) to establish empirical evidence for the hypothesized relationships.

Measurement and Scaling

To develop our survey instrument, we made use of previously validated scales wherever possible. We constructed a model which is presented to assess the impact of the CSR approach on the likelihood of purchasing Eco-products. This model incorporates CSR approaches through strategic CSR communication and corporate policies, along with the direct effect of CSR on consumers' inclination to buy Eco-friendly products. In this study, a total of 18 items were included, drawing from various sources such as CSR approaches (Rizos et al., 2017), strategic CSR communication (Ghisellini et al., 2016), CSR policies (Dabija & Babuț, 2019), and the willingness to buy eco-friendly products. These items focus on CSR-related matters and how businesses communicate their sustainability initiatives to stakeholders (Chen et al., 2016). The survey used a 5-point Likert scale that ranged from 1 (strong disagree) to 5 (strong agree). To ensure the validity of the scales, the researchers conducted consistency measurements that involved composite reliability, average variance extraction, and factor loading. The study examined Common Method Variance (CMV) to address potential threats. Given the data's single source origin, CMV was calculated to ensure data accuracy. The test results indicated that CMV errors had been mitigated, as the initial component explained 29.54% of the variance, and other components had eigenvalues above one (Podsakoff et al., 2003).

Sample Size

In this study, the authors adopted a non-probability sampling technique to collect data. The respondents were purposively selected from various cities in Bangladesh based on the researchers' judgment, taking into consideration the ease of data accessibility. The selection aimed to encompass individuals working in or associated with the fashion industry, providing a comprehensive view of different roles and experiences within this sector. Remarkably, 73% of the chosen individuals have finished CSR-related training. Because of their educational backgrounds, the majority of respondents had pre-existing CSR knowledge. This

awareness should be acknowledged to avoid making assumptions about the generalizability of results beyond this specific group with CSR education. The empirical study relied on with 815 Bangladeshi respondents from two young generations: Millennial (born between 1980 and 1994) and Gen Zers (born between 1995 and 2010). The survey was put online and shared different social media sites (including Facebook, Whatsapp, Twitter, Messenger, and Gmail). In most cases, respondents' institutional email accounts were utilized to gather data. For this study, the data was procured in two distinct waves. Data from 280 (out of 405) respondents were successfully gathered before COVID and 535(out of 782) respondents were successfully gathered after COVID. Therefore, the total time is taken for collecting all data from April 2019 to June, 2019 and January, 2022 to March, 2022. Moreover, the obtained response rate of 68.66% was considered satisfactory and indicating its appropriateness.

Data Analysis Tools

The researchers made use of Microsoft Excel to input and screen the data. In order to analyse and summarize the demographic profile of the respondents, SPSS 26 was employed. The measurement and structural models were assessed using AMOS-24, which is a reliable and precise statistical tool specifically designed for prediction-oriented analysis in structural equation modelling (SEM). These statistical tools (AMOS, SPSS) are used with proper usage licenses ensured.

Measurement of Items

The 18 items (Table-1) from the four variables in this study were used to give the respondents feedback. Relevance ratings are given to the following factors, both before and after the COVID-19 outbreak:

Table 1: Construct Items

Constructs	Measure Items (before & after covid-19)		Adopted from
Strategic CSR Communication	SOCM 1	Is the company's CSR communication clear and easily understandable?	Ghisellini <i>et al.</i> (2016); Rzos <i>et al.</i> (2017); Mosca and Civera (2017)
	SOCM 2	How clear is the company's CSR activity information?	
	SOCM 3	How transparent is the company in communicating its CSR initiatives?	
	SOCM 4	Is the company's CSR communication engaging and effective in connecting with the audience?	
	SOCM 5	Does the company's CSR communication align with its values and objectives?	
CSR Approach	CSR1	Observing the strict circular economy guidelines.	Constructed by the authors
	CSR2	Basic quality materials are done through organic means.	
	CSR3	Pollution caused by manufacturing.	
	CSR4	Employee rights and respect for their health	
	CSR5	Use of recycled materials & location of production.	
CSR Policies	CSRP1	CSR policies are more likely to attract and retain customers	Chen <i>et al.</i> (2016); Ksiezak and Fischbach (2017)
	CSRP2	Consider CSR policies when making purchasing decisions	
	CSRP3	CSR policies are more trustworthy.	
	CSRP4	CSR policies contribute to society and the environment	
To buy Eco-friendly Products	EFP1	Buying Economically environmental friendly products.	Dabija and Babu (2019)
	EFP2	Consider the environmental impact of products.	
	EFP3	Environmental care and social well-being.	
	EFP4	Use of renewable or sustainable materials	

Items Reliability

Our sample of 815 respondents meets the fundamental requirements of statistical analysis. The validity of the survey findings for all dimensions of strategic CSR communication, CSR approach, CSR policies, and purchasing Eco- friendly products before and after the pandemic was tested using the Cronbach alpha coefficient. This analysis reveals that Cronbach's alpha of 0.947 and 0.949 is very good overall.

Table 2: Reliability Test

	Cronbach's Alpha		Items
	B _c (N=280)	A _c (N=535)	
Overall model	0.947	0.949	18
Strategic CSR	0.959	0.956	5
CSR Approach	0.954	0.953	5
CSR policies	0.952	0.954	4
Eco- friendly Products	0.936	0.942	4

Source: Authors Calculation

On the other hand, Cronbach's alpha value for four variables is considered an outstanding result, indicating that the items' reliability was so good for analysis (see Table 2).

Inter Item Correlation Matrix

Table 3 also displays the correlation matrix between the variables before COVID. The results show that buying environmentally friendly products positively correlates with a CSR Policies of 0.894, followed by strategic CSR of 0.826 and CSR Approach of 0.641.

Table 3: Inter-Item Correlation Matrix of B_c (N=280)

	Strategic CSR	CSR Approach	CSR policies	Eco-friendly Products
Strategic CSR	1.000	-.037	.721	.826
CSR Approach	-.037	1.000	.053	.641
CSR policies	.721	.053	1.000	.894
Eco-friendly Products	.826	.641	.894	1.000

Source: Authors Calculation.

The correlation matrix between variables after COVID is also shown in Table 4. Results indicate that Purchasing Environmental friendly Products has the strongest positive relationship with the CSR Approach (coefficient value of 0.711), followed by CSR policies (coefficient value of 0.633) and Strategic CSR (coefficient value of 0.603). Tables 3 and 4 demonstrate no significant concerns about multi-collinearity because all correlation values between variables are within their critical ranges.

Table 4: Inter-Item Correlation Matrix of A_c (N=535)

	Strategic CSR	CSR Approach	CSR policies	Eco-Products
Strategic CSR	1.000	-.022	.523	.603
CSR Approach	-.022	1.000	.03	.711
CSR policies	.523	.03	1.000	.633
Eco-friendly Products	.603	.711	.633	1.000

Source: Authors Calculation

Analysis and Results

Respondent's Profile

Table 5 illustrates that 75% (B_c) and 53% (A_c) of respondents were males, and 25% (B_c) and 47% (A_c) were female. 36% (B_c) and 62% (A_c) of the respondents were born between 1980 and 1994. On the other hand, 64% (B_c) and 38% (A_c) of the respondents were born between 1995 and 2010. Of the participants, 66% (B_c) and 60% (A_c) were full-time students as their profession, and 9% (B_c) and 22% (A_c) were employed students. 18% (B_c) and 15% (A_c) of the respondents were employees. 7% and 3% of the respondents were in other situations.

Table 5: Demographic Characteristics

Demographics (Total = 815)		Frequency		%	
		B _c (N=280)	A _c (N=535)	B _c (N=280)	A _c (N=535)
Generation	“Millennials (born between 1980 -1994)”	102	330	36%	62%
	“Gen Zers (born between 1995 - 2010)”	178	205	64%	38%
Gender	Male	211	286	75%	53%
	Female	69	249	25%	47%
Occupation	Full-time students	185	321	66%	60%
	Employed students (working)	25	115	9%	22%
	Employees	52	85	18%	15%
	Other situations	18	14	7%	3%

Authors Calculation

Descriptive Statistics

All four of the utilized constructions' item statistics are shown. There are statistics provided for each construct. Each construct's mean value range is presented as follows: 2.10 to 4.33, 3.45 to 4.65, 3.02 to 4.89, and 3.46 to 3.90, with the accompanying standard deviations shown in the table. The calculated mean values show respondents generally agree with the study's prepared items. The skewness and kurtosis were employed to check the data's normality. To demonstrate normality in the observed data, skewness, and kurtosis values must be between ± 2.00 . The table's skewness and kurtosis values are all within the permitted range, showing that the data were collected properly. The outcome displays the lowest and highest answer rates for each question. The study demonstrates how closely the respondents' responses to each of the four (4) constructs match one another (Table 6).

Table 6: Descriptive Statistics

Items	\bar{x} (B _c)	\bar{x} (A _c)	σ (B _c)	σ (A _c)	Skew (B _c)	Skew (A _c)	Kurtosis (B _c)	Kurtosis (A _c)	Min (B _c)	Min (A _c)	Max (B _c)	Max (A _c)
CSR1	2.10	4.01	1.95	1.95	-1.04	-1.61	0.28	0.55	1.00	2.00	5.00	5.00
CSR 2	2.25	3.52	1.88	1.08	-1.64	-0.44	0.51	0.65	1.00	1.00	5.00	5.00
CSR 3	5.56	4.65	1.78	1.55	-1.55	-1.51	-1.23	-1.14	1.00	1.00	5.00	5.00
CSR 4	4.33	3.03	1.77	1.99	-1.40	-1.28	0.96	0.99	1.00	2.00	5.00	5.00
CSR 5	2.56	3.65	0.75	2.08	-1.69	-1.74	0.67	0.14	1.00	1.00	5.00	5.00

SOCM1	3.45	4.45	1.68	1.00	-1.78	-1.28	0.65	0.55	1.00	1.00	5.00	5.00
SOCM2	3.55	3.11	1.92	1.54	-1.11	-1.47	-0.44	-0.47	1.00	1.00	5.00	5.00
SOCM3	4.10	4.77	1.91	1.45	-0.77	-1.39	1.84	1.18	1.00	1.00	5.00	5.00
SOCM4	4.25	4.10	2.91	1.88	-1.65	-1.76	1.14	1.23	1.00	1.00	5.00	5.00
SOCM5	4.65	4.22	1.06	1.07	-0.63	-1.44	0.54	0.47	2.00	1.00	5.00	5.00
CSRP1	4.81	4.23	1.75	1.99	-0.62	-0.29	0.48	0.45	1.00	1.00	5.00	5.00
CSRP2	3.02	3.06	1.64	1.44	-1.63	-0.79	0.74	0.65	1.00	1.00	5.00	5.00
CSRP3	3.04	3.08	1.88	1.29	-0.88	-0.49	0.24	0.11	1.00	1.00	5.00	5.00
CSRP4	4.89	4.66	0.93	1.59	-1.15	-1.25	0.58	0.88	1.00	2.00	5.00	5.00
EFP 1	3.46	3.74	0.93	0.88	-0.88	-0.77	1.42	1.47	1.00	1.00	5.00	5.00
EFP 2	3.65	3.35	1.90	0.95	-1.77	-1.65	-1.63	-1.55	1.00	1.00	5.00	5.00
EFP 3	3.90	3.14	0.76	0.77	-1.59	-1.88	0.41	0.49	2.00	1.00	5.00	5.00
EFP 4	3.74	3.65	1.05	1.05	-0.54	-0.78	0.54	0.66	1.00	1.00	5.00	5.00

Source: Authors Calculation

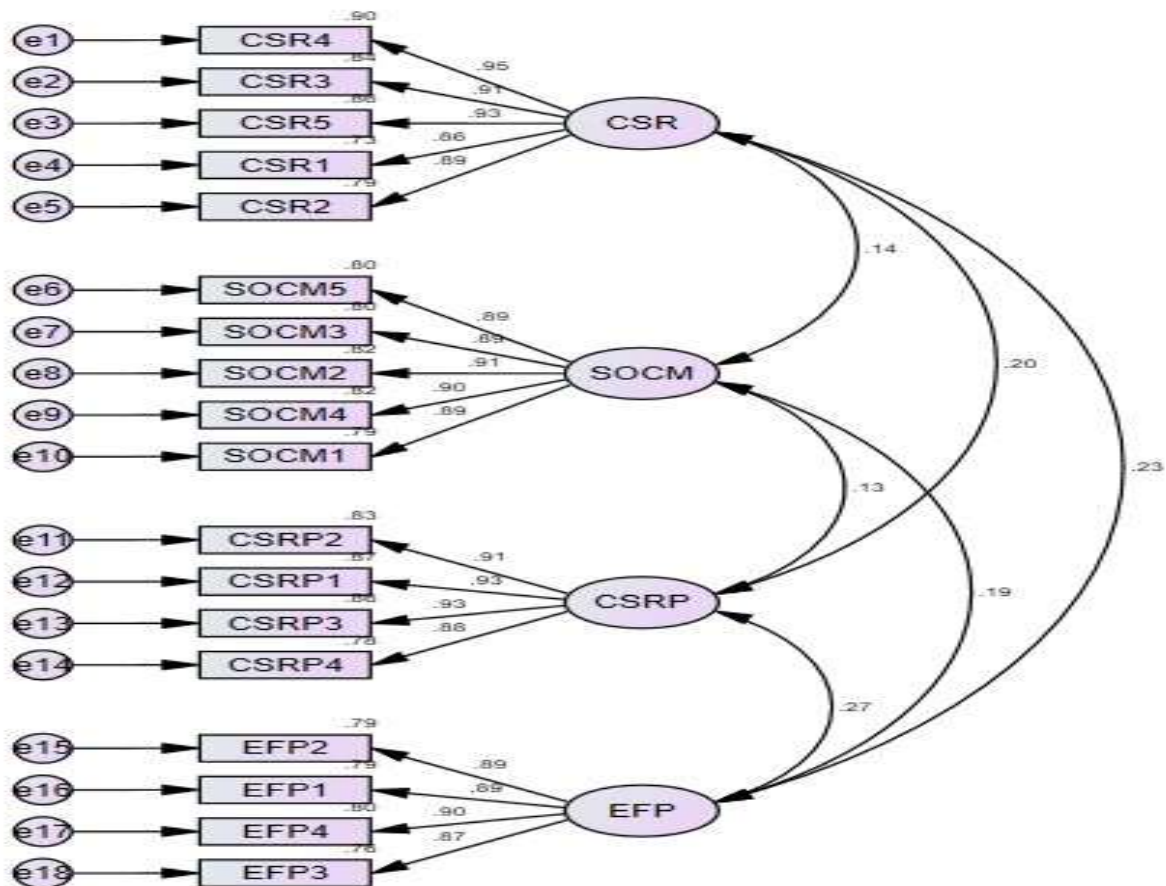


Figure 2: Measurement Model before COVID-19

Assessing Measurement Model

The conceptual model's measurements were all developed as reflective constructs (Figure-2 and 3). Thus, SEM was developed to examine the connections between latent variables in place of indicators (Hair *et al.*, 2019). To evaluate the validity and internal consistency of all observable variables, item Loadings, average variance extracted, reliability indicators, and discriminant validity were calculated.

Measurement Model Evaluation

According to the analysis, composite reliability ($CR > 0.70$) and Cronbach's alpha (> 0.70) are deemed satisfactory (Hair et al., 2019). Fornell and Larcker (1981) regarded the average extracted variance ($AVE > 0.50$) and factor loads (> 0.70) as satisfactory for determining convergent validity. The highest correlation value should be less than the square root of AVE when comparing inter-variable correlations using the square root of AVE to evaluate discriminant validity. The constructed model is shown in Figure 2, and several widely used model fit indices are $CMIN/df = 1.598$, $GFI = 0.958$, $AGFI = 0.960$, $CFI = 0.990$, $TLI = 0.96$, $NFI = 0.947$ and $RMSEA = 0.038$. All of these fit indices fall within the acceptable range (Hair et al., 2019; Alalwan et al., 2018). Moreover, the measurement model represents the likelihood of CSR activities on Customers' willingness to buy Environmental Friendly Products before COVIDcrisis in the context of sustainability perspective in overall business firm in Bangladesh. The constructed model is shown in Figure 3, and widely used model fit indices are $CMIN/df = 1.729$, $GFI = 0.955$, $AGFI = 0.962$, $CFI = 0.9$, $TLI = 0.958$, $NFI = 0.967$ and $RMSEA = 0.042$. All of these fit indices fall within the acceptable range. Moreover, the summary statistics suggest that the measurement model is internally consistent, implying that it may have a significant impact of CSR activities on Customers' to buy Environmental Friendly Products after COVID-19 in the context of sustainability perspective in overall business firm in Bangladesh.

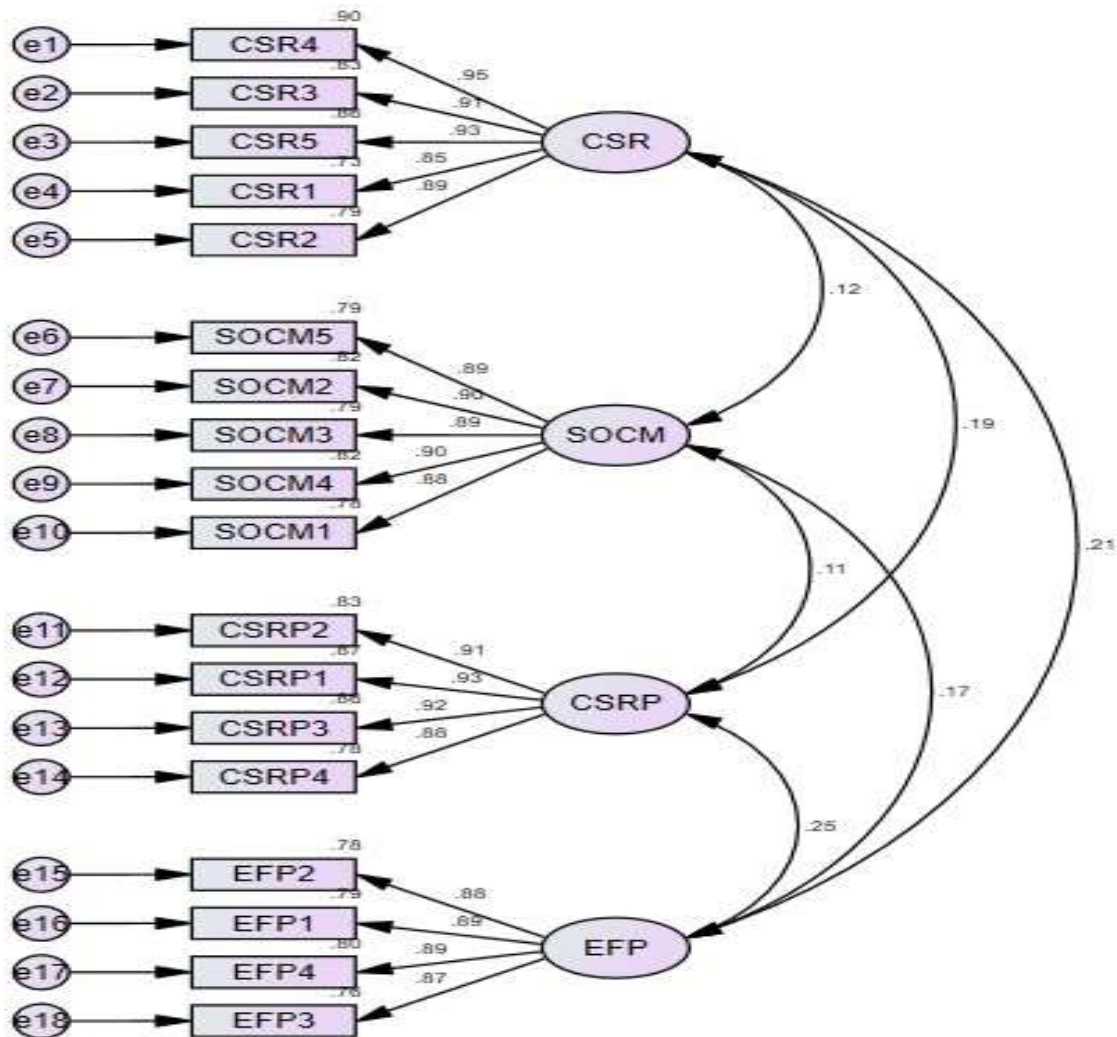


Figure 3: Measurement Model after COVID-19

Construct Reliability and Validity

To assess the validity of the design, Hair et al. (2019) used the Cronbach Alpha internal consistency checks, the composite reliability (CR), and the average variance extracted (AVE) of each construct. Table 7 presents the results of both the pre- and post-COVID analysis. The findings indicate that all latent Constructs served at least 0.80 appropriate composite reliability, and Cronbach's Alpha was above the recommended levels of 0.70 for all constructions.

Additionally, the AVE was significantly higher than 0.50 (Hair *et al.*, 2019). Table 7 also shows that the factor loading for all items are above 0.70, it's also provide the internal consistency of the items for these variables. As shown in Table 7, the factor loading, AVE, CR value and Cronbach's Alpha value evaluated the applicability of the estimated model. Which provide the internal consistency of the items for these variables. So the results show that all variables meet the best value of internal validity and consistency.

Table-7: Construct Reliability (Before and after COVID-19)

Construct	Items	Loading _(b)	Loading _(a)	AVE _(b)	AVE _(a)	CR _(b)	CR _(a)	Alpha _(b)	Alpha _(a)
Corporate Social Responsibility	CSR1	0.865	0.850	0.823	0.822	0.959	0.958	0.954	0.953
	CSR 2	0.897	0.897						
	CSR 3	0.914	0.915						
	CSR 4	0.958	0.958						
	CSR 5	0.938	0.930						
Strategic CSR Communication	SOCM1	0.893	0.880	0.804	0.800	0.954	0.953	0.959	0.956
	SOCM2	0.919	0.901						
	SOCM3	0.891	0.891						
	SOCM4	0.900	0.905						
	SOCM5	0.899	0.895						
CSR Policies	CSRP1	0.938	0.932	0.834	0.832	0.953	0.952	0.952	0.954
	CSRP2	0.919	0.911						
	CSRP3	0.933	0.921						
	CSRP4	0.880	0.880						
Eco-friendly Product	EFP1	0.895	0.891	0.786	0.783	0.936	0.935	0.936	0.942
	EFP2	0.898	0.885						
	EFP3	0.878	0.870						
	EFP4	0.900	0.894						

Authors Calculation

Discriminant Validity

For each latent variable, Tables-8 and Table-9 show that the squared root of the AVE was greater than the estimates of the inter correlations with other corresponding constructs. According to Fornell and Larcker (1981) there was no interaction between constructs greater than 0.85.

Table 8: Discriminant Validity (Before COVID-19)

	CR	AVE	MSV	MaxR(H)	CSR	SOCM	CSRP	EFP
CSR	0.959	0.823	0.051	0.964	0.907			
SOCM	0.954	0.804	0.035	0.954	0.138	0.897		
CSRP	0.953	0.834	0.071	0.955	0.200	0.130	0.913	
EFP	0.936	0.786	0.071	0.937	0.225	0.188	0.267	0.887

Table 9: Discriminant Validity (After COVID-19)

	CR	AVE	MSV	MaxR(H)	CSR	SOCM	CSRP	EFP
CSR	0.958	0.822	0.046	0.964	0.906			
SOCM	0.953	0.800	0.029	0.953	0.124	0.895		
CSRP	0.952	0.832	0.065	0.954	0.190	0.114	0.912	
EFP	0.935	0.783	0.065	0.935	0.213	0.171	0.254	0.885

Note: Bold diagonal are square root of AVEs

Because of this, every assessment of the inter-correlation of every construct has a high internal accuracy, thereby attesting to the validity of every constructs.

Measuring Hypotheses

With AMOS version 24, the predicted conceptual model was assessed by looking at the connections between all structures (see Figures 4 and 5). We looked into the interrelationships between constructs to fully evaluate the structural model. The post-COVID-19 pandemic model's SRMR is 0.073, exceeding the recommended threshold of 0.08, compared to the pre-COVID-19 pandemic model's SRMR of 0.030. According to Table 10, a higher fundamental value denotes a stronger relationship, and R-square's absolute value measures the strength. The outcomes of the Path Coefficients analysis demonstrate a significant consideration in terms of each structure's standardized coefficient, t-test, and p-values. The results of the hypothesis checks are presented in Table 10. Before the COVID-19 epidemic, corporate policies and CSR approach made up 54% of the differences in how likely consumers were to buy environmental friendly goods ($R^2 = 0.54$). “While strategic CSR communication explains 50% of the variance in corporate policies ($R^2 = 0.50$) and the CSR approach explains 37% percent of the variance in Strategic Corporate Sustainability ($R^2 = 0.37$).

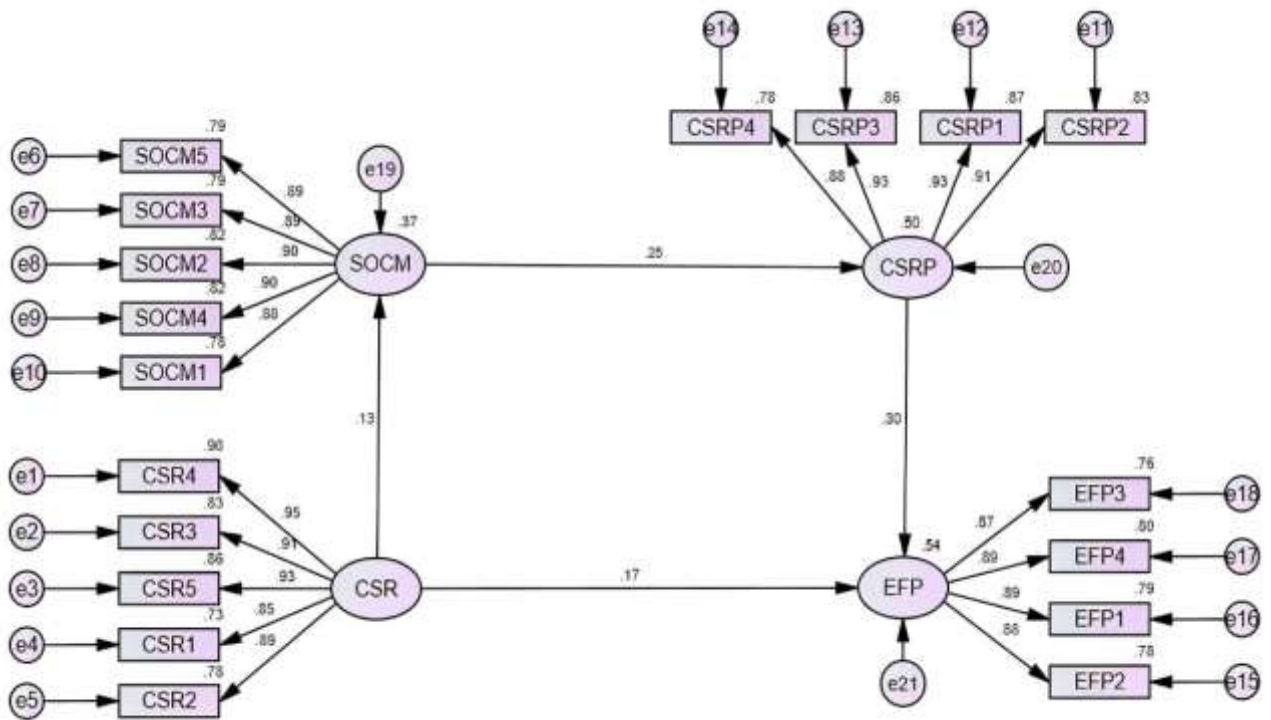


Figure 4: Structural Model before Covid-19

Therefore, here we can see Table 10 that, all research hypotheses were supported (see Table 10).

Table 10: Results of Structural Model (BC)

“Path”	“Path Coefficients”	Estimate	S.E	“t-value”	p-value”	“Results”
CSR----> SOCM	‘0.13	.107	.040	2.709	.007	“Supported”
SOCM---> CSRP	‘0.25	.150	.059	2.563	.010	“Supported”
CSR----> EFP	‘0.17	.137	.038	3.609	***	“Supported”
CSRP----> EFP	‘0.30	.204	.044	4.600	***	“Supported”

Table 11: Results of Structural Model (Ac)

“Path”	“Path Coefficients”	Estimate	S.E.	“t-value”	“p-value”	“Results”
CSR----> SOCM	‘0.14	0.096	.040	2.435	.015	“Supported”
SOCM----> CSRP	‘0.25	0.132	.059	2.244	.025	“Supported”
CSR----> EFP	‘0.37	0.195	.044	4.385	***	“Supported”
CSRP----> EFP	‘0.30	0.131	.038	3.437	***	“Supported”

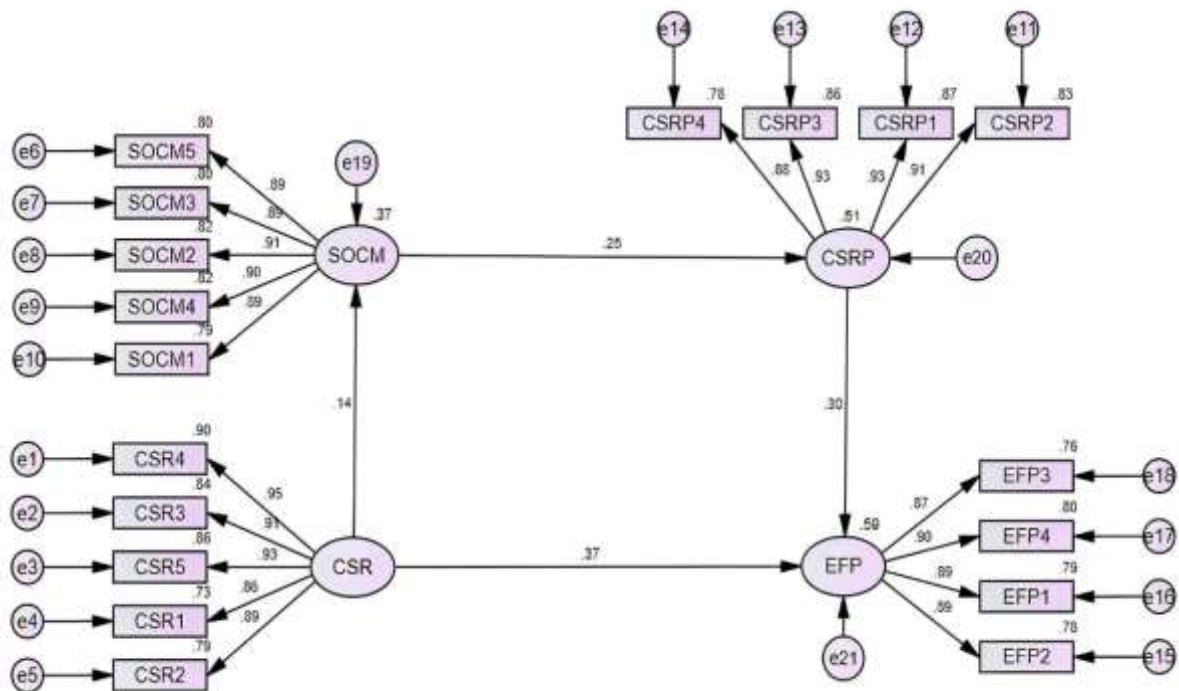


Figure 5: Structural Model after Covid-19

Table 11 shows that a higher fundamental value shows a stronger relationship, and the absolute value of R-square measures the strength. The outcomes of the Path Coefficients analysis demonstrate a significant consideration in terms of each structure's standardized coefficient, t-test, and p-values. The results of the hypothesis checks are presented in Table 11.

After the COVID-19 epidemic, corporate policies and CSR approach made up 59% of the differences in how likely consumers were to buy environmental friendly goods ($R^2 = 0.59$). While strategic CSR communication explains 51% of the variance in corporate policies ($R^2 = 0.51$) and the CSR approach explains 37% percent of the variance in Strategic Corporate Sustainability ($R^2 = 0.37$).

Discussion

The purpose of this chapter is to go over the study's findings. A thorough explanation of the findings was provided based on the specific goals created for this study. The key conclusions of the measuring model, namely that fitness for the model generates reliability and validity, are actively supported, as shown in the previous section. It has been determined that both measuring models are within their respective threshold ranges. Therefore, having adequate internal consistency (Alpha, CR, and AVE) for all variables could satisfy the construction's reliability requirements. The significant effects identified for the proposed structural model are displayed in Tables 10 and 11. Results from the t-test are utilized for significance analysis. The study's findings reveal a substantial and statistically significant positive correlation ($\beta = .17$, $\gamma = 0.137$, T-value = 3.609, $p < 0.05$) between the CSR approach and consumers' inclination to purchase environmentally friendly products before the COVID-19 pandemic, offering strong support for H_{1a} (Mendes & Santos, 2016; Masud, 2019). This underscores the impact of an all-encompassing CSR approach on fostering consumers' willingness to make environmentally conscious purchasing choices. Furthermore, the study demonstrates the endurance of these trends in the post-COVID-19 period, with a persistent and even more substantial positive impact of the CSR approach on the desire to buy environmentally friendly products ($\beta = .37$, $\gamma = 0.195$, T-value = 4.385, $p < 0.05$). This affirms H_{1b} , indicating that the CSR approach's positive influence on consumer behavior remains robust in the evolving post-pandemic landscape shaped by the

pandemics noted by West et al. (2021). These findings align with prior research emphasizing the positive correlation between a company's CSR initiatives and consumer preferences for environmentally friendly products, as supported by a previous study by Vatamanescu et al. (2021), contributing to the existing knowledge by underscoring the enduring significance of CSR approaches in shaping consumer choices, both before and after the disruptive effects of the COVID-19 pandemic. H_{2a} proposed a significant impact of the CSR approach on strategic CSR communication before the COVID-19 epidemic. The results ($\beta = .13$, $\gamma = 0.107$, T-value = 2.709, $p < 0.05$) reveal a statistically significant association between consumer perceptions of a company's CSR approach and their strategic CSR communication, lending support to H_{2a} (Puaschunder, 2018; Lu et al., 2020). This indicates that how consumers perceive a company's CSR initiatives is pivotal in shaping their views of its strategic CSR communication efforts. The findings affirm a substantial influence of the CSR approach on strategic CSR communication, providing grounds to accept H_{2b}. This affirmation is further underscored by post-COVID-19 pandemic results ($\beta = .14$, $\gamma = .096$, T-value = 2.435, $p < 0.05$), demonstrating an ongoing significant relationship between the CSR approach and strategic CSR communication, consistent with earlier research (Gazi et al., 2022; Onkila & Sarna, 2022). This consistent trend supports the idea that the CSR approach significantly shapes how companies strategically communicate their CSR initiatives, preceding and following the COVID-19 pandemic, as existing research corroborates. H_{3a} proposed that effective CSR communication positively influenced a company's CSR policies before the COVID-19 pandemic. The investigation revealed a robust connection between CSR policies, gauged by the commitment level of fashion companies towards achieving their CSR goals, and attributes of strategic CSR communication such as simplicity, clarity, transparency, accessibility, and coherence. The study identified a correlation between how these companies educate their customers to embrace environmentally friendly practices and their dedication to CSR ($\beta = .25$, $\gamma = 0.150$, T-value = 2.56, $p < 0.05$). Consequently, empirical evidence supports H_{3a}, aligning with earlier research findings (Puaschunder, 2016). Strategic CSR communication continues to significantly impact business policies, mirroring the post-COVID-19 pandemic outbreak results ($\beta = .25$, $\gamma = 0.132$, T-value = 2.244, $p < 0.05$). Therefore, H_{3b} finds support, corroborated by Zhang et al. (2022). This consistency in findings reinforces the idea that strategic CSR communication plays a significant role in shaping and influencing a company's CSR policies, both before and after the disruptions caused by the COVID-19 pandemic. The findings ($\beta = .306$, $\gamma = 0.204$, T-value = 4.60, $p < 0.05$) indicate that a company's CSR policies had a substantial impact on consumers' inclination to purchase environmentally friendly items before the COVID-19 pandemic, providing empirical validation for H_{4a}. This underscores the influential role of a company's dedication to CSR initiatives in shaping consumer behavior, consistent with earlier studies (Rhou & Singal, 2020; Hoque et al., 2021). The results for the COVID-19 post-outbreak model ($\beta = .302$, $\gamma = 0.131$, T-value = 3.437, $p < 0.05$) suggest that business CSR policies persist in increasing customers' propensity to buy environmentally friendly products, supporting the acceptance of H_{4b}. These findings highlight the enduring impact of CSR policies on consumer preferences, even in the transformed landscape following the COVID-19 pandemic, in line with prior research (Rhou & Singal, 2020; Rahim, 2020; Zhang et al., 2022). The consistent outcomes across different time frames reinforce that a company's CSR policies significantly shape consumers' choices in favor of environmentally friendly products.

Qualitative Discussion

This qualitative investigation explores consumer perceptions of Corporate Social Responsibility (CSR) in Bangladesh's fashion industry, emphasizing the evolving landscape. We aim to reveal nuanced insights into consumer attitudes, preferences, and expectations through in-depth interviews and focus group discussions. Preceding the pandemic, diverse consumer attitudes toward CSR in the fashion sector were evident. While some participants positively associated CSR with ethical practices and sustainability, a notable portion appeared less informed or indifferent, indicating a need for heightened awareness. Positive brand attributes were linked to CSR by some participants, viewing it as indicative of ethical behavior. Conversely, others needed more awareness or understanding of specific CSR practices within the fashion industry. Elements such as circular economy principles, ethical labor practices, and sustainable sourcing needed to receive consistent prioritization or emphasis. In the post-COVID-19 period, a notable transformation in consumer perceptions was characterized by heightened awareness and an enhanced focus on Corporate Social Responsibility (CSR). Participants demonstrated a more informed and conscientious stance, favoring

brands aligned with environmental sustainability. The adoption of circular economy principles by brands, emphasizing reduced waste and sustainable practices, gained increasing value among consumers. There was a growing emphasis on the geographical aspects of cloth production, signaling a preference for transparent supply chains. The sourcing of raw materials gained prominence, and consumers preferred brands committed to responsible and ethical sourcing. Environmental awareness extended to pollution control, with consumers favoring brands actively engaged in addressing and minimizing their environmental impact. Ethical labor practices emerged as a significant consideration, with consumers valuing brands that ensure fair treatment and conditions for workers. This qualitative investigation reveals a dynamic shift in consumer attitudes toward Corporate Social Responsibility (CSR) in Bangladesh's fashion industry. Post-COVID-19, consumers increasingly align their preferences with environmentally conscious practices, urging fashion brands to integrate CSR principles. The identified themes offer valuable insights for businesses navigating the evolving landscape and aiming to establish meaningful connections with socially and environmentally aware consumers.

Conclusions

This study delved into how Bangladeshi business firms communicate their CSR plans, specifically within the fashion industry and considering the perspectives of young consumers. The research aimed to understand the changing dynamics in CSR strategies and consumer behaviors by comparing the period before and after the COVID-19 pandemic. The results highlighted the substantial impact of CSR strategies on customer communication and corporate perception. Additionally, CSR activities were found to influence consumers' willingness to purchase environmentally friendly products directly, showing consistent effects across various situational variables both pre and post-pandemic. The study provides valuable insights into the intersection of consumer ethics and CSR strategies, especially in the evolving business landscape of Bangladesh. The COVID-19 crisis served as a catalyst, prompting businesses to adopt CSR initiatives in response to shifting consumer expectations. Despite challenges induced by the pandemic, Bangladeshi firms adapted by implementing cost-effective production methods, leading to workforce reductions and increased investment in eco-friendly practices. In conclusion, this research emphasizes the intricate relationship between CSR strategies, consumer behavior, and the evolving business environment, particularly in Bangladesh's fashion sector. The pandemic acted as a transformative moment, encouraging companies to embrace CSR efforts and consumers to prioritize ethical consumption. As the business landscape continues to evolve, these insights carry implications for sustainable growth and responsible practices in the future.

Implications for Theory and Practice

This study contributes to the sustainability and cleaner manufacturing theory by providing insights into the factors driving environmentally friendly purchases, particularly among younger generations. It highlights the need for a deeper understanding of consumer behavior antecedents in this context, as previous research has yielded inconsistent results (Waheed & Zhang, 2020). The study also emphasizes the role of corporate social responsibility (CSR) as a powerful tool for organizations to differentiate themselves from a customer perspective. The study offers valuable insights into the social and environmental expectations of modern enterprises, including business firms in Bangladesh, from a consumer perspective. Stakeholders expect companies to adopt greener and safer practices (Colucci & Visentin, 2020), source materials sustainably, and be transparent about their social values and objectives (Nguyen et al., 2020). This emphasizes the importance of sustainability and ethical business practices in meeting customer and stakeholder demands (Thorisdottir & Johannsdottir, 2020). Dedication to financial, ecological, and social resilience is highlighted as a driver for innovation in economic models (Viana, 2020). Companies can promote innovation by increasing customer awareness of the impact of mass production (Chan et al., 2020), producing environmentally friendly and stylish green products, and educating employees. Consumers prioritize sustainability in the fashion industry, including the circular economy, environmentally friendly production locations, organic materials, worker rights, pollution reduction, and recycled materials (MacGregor et al., 2020; Selim et al., 2014). The COVID-19 pandemic has allowed fashion companies to reevaluate their business models and demonstrate ethical and responsible behavior. In practice, businesses, including fashion firms, should prioritize sustainability and cleaner manufacturing practices, sustainably source

materials, promote supply chain transparency, and align their strategies with consumer expectations. They should also invest in innovation, educate employees, and continuously evaluate and improve their CSR performance. Businesses can enhance their competitiveness, meet stakeholder demands, and contribute to a more sustainable future.

Limitations

The study has limitations that warrant consideration. Firstly, it focuses solely on the fashion industry, providing a context-centric viewpoint that may only be generalized across some industries. Additionally, the sample comprises Bangladeshi Millennials and Gen Zers, potentially introducing a generational bias in the findings, and the majority of respondents are CSR or students of related studies, potentially leading to higher CSR awareness levels than the general population. The study uses self-reported measures, which may be influenced by subjectivity and social desirability bias. Furthermore, specific data on respondents' annual fashion spending and the significance of fashion in their shopping baskets is necessary for a comprehensive understanding of the relationship between income, spending habits, and ethical motivations. Future research could address these limitations for a more nuanced exploration.

Further Research

Future research in this field should explore multiple promising directions. Expanding the study to cover various industries allows for a cross-industry comparative analysis, revealing variations in CSR communication and its impact on consumer behavior. A global comparison, considering cultural differences, can guide the development of targeted communication strategies. Qualitative methods can provide deeper insights into consumer motivations regarding CSR communication. Understanding the influence of emerging communication channels, especially social media, is crucial for refining communication strategies. Investigating the impact of CSR communication on internal stakeholders, particularly employees, can shed light on its effects on morale and external perceptions. Additionally, employing experimental designs to manipulate variables provides a methodological approach to understanding causal relationships between CSR communication elements and consumer responses. Addressing these aspects in future research endeavors promises to enhance our understanding of the dynamic interplay between CSR communication and consumer behavior.

Declarations

Human Ethics and Consent To Participate: This study approval constituted ethical clearance by the School of Management Human Research Ethics Committee of Juijiang University, China. Informed consent was obtained orally from all participants to the collection, storage, and use of their given information for research purposes.

Consent For Publication: We, the authors of our paper, hereby grant consent for its publication in Journal of Ecohumanism.

Availability of Data and Material: Data will be provided upon reasonable request.

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