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An Ethical Sustainability Model for the Ready-made Garments Enterprises in Bangladesh

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ABSTRACT

The primary purpose of this study is to assess the policies that affect the ethics of business and draw recommendations for an ethical and sustainable policy for the improvement of Business Sustainability in Bangladesh's RMG sector. The RMG sector is crucial to Bangladesh's economy, being the backbone and providing the highest export earnings. A PST (Purposive Sampling Technique) was used to collect the data by conducting self-administered surveys completed by 279 participants from 20 RMG companies situated in five different areas. The potentials and perspectives given in the feedback are practical in terms of ethics and the present tendencies in the field. The research shows a strong positive link between an ECC (Ethical Code of Conduct) and BS (Business Sustainability) (r = 0. 256) and an even more substantial correlation for CSR (Corporate Social Responsibility) (r = 0. 355). Ethical leadership also demonstrates a positive relationship with business sustainability (r = 0.282). Additionally, there is a weaker but still positive connection exists between BS and NG (New Governance) (r = 0. 168). Such findings highlight the importance of ethical business regulation since it can be instrumental in enhancing Bangladesh RMG firms' sustainability. Managers, who play a critical role in this process, are particularly important in retaining experienced employees and promoting ethical practices. This study underscores the need for robust ethical frameworks to ensure the long-term sustainability and competitiveness of the RMG industry in Bangladesh. Bangladeshi enterprises participating in such RMG industry must imitate sustainable studies in their operations to gain a competitive benefit in the market and develop sustainable value propositions.

Keywords: Business Sustainability, Business Ethics, Corporate Social Responsibility, Ethical Leadership, Environmental Management System
JEL Classifications: M14, Q56, O16

1. INTRODUCTION

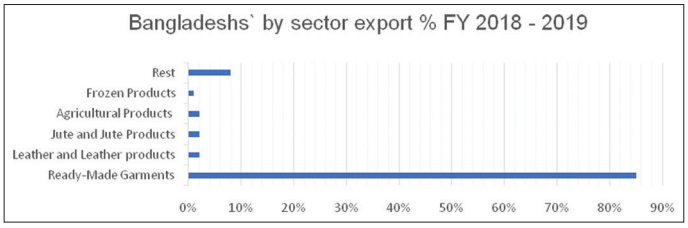
However, Bangladesh has faced many challenges in its economic growth, yet the economy is growing gradually. In the last ten years, the country has ranked among the world's fastest-growing economies (Worldbank.org, 2021). The tremendous ripening can be attributed to the significant role played by Bangladesh's RMG (Ready Made Garments) business. In this case, the Bangladesh industrial sector has contributed significantly to the country's development. According to Gu et al. (2021), in their research, some of the manufactured

products produced by Bangladesh include RMG, footwear and leather products, processed foods, furniture, and pharmaceuticals. In the year 2019, the entire industrial sector accounted for around 18. 94% of Bangladesh's GDP, as stated by Theglobaleconomy.com, 2021. Figure 1 presents Bangladesh`s export contribution to the manufacturing industries for the fiscal year 2018–2019.

The majority of the aforementioned business sectors have experienced consistent growth over the past ten years. The leather goods sector has seen a growth of approximately 10% since 2017. In 2019, this sector came in second place on the list of the largest export industries in Bangladesh, contributing 2.52% to the country's total exports and generating $1.01 billion in earnings. In the same regard, the contribution of jute and jute products was only 2% of the country's exports, earning US 0.8 billion dollars, and agricultural products contributed 2% with a combined income of $0.9 billion, as reported by Rakib in 2020.

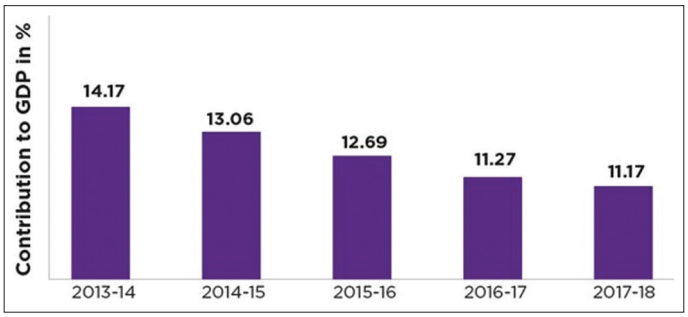
Obviously, the garment industry is Bangladesh's most important industry, according to BGMEA.com.bd (2019). In 2019, this sector accounted for 83.5% of the country's overall export earnings. Textile Focus (2020) reported that in the last two quarters of 2020, the industry contribution was $15.54B, which is around 11.2 percent of Bangladesh's GDP (Figure 2). This sector plays a great role in enhancing the employment opportunities of Bangladeshi citizens, with more than 4.2M individuals employed in the RMG field, as stated by Ahmed, 2019. Dey (2019) pointed out that the RMG industry contribution to the GDP of Bangladesh has been over 10 percent from FY of 2013–2014 up to FY of 2017–2018, although there was a 3% decline in the year 2013-14 from five years before. However, Hossain (2021) noted that there was a revival of the sector in the fiscal year 2019-2020, with a contribution of about 18% of Bangladesh's GDP and an overall export value of about USD 27.95 billion.

Figure 1: Contribution in percentage of exports by sector in Bangladesh



Source: (Rakib, 2020)

Figure 2: Percentage Contribution of the RMG Industry to Bangladeshi GDP from FY 2013 to FY 2018 By (Dey, 2019)



Unethical conduct results in significantly increased business costs (Sonnenberg, 2018). Bangladesh's Ready-made Garments (RMG) industry has been plagued by unethical procurement and poor ethical practices, highlighted by disasters like the Rana Plaza collapse in 2013, which killed over 1,132 people and injured 2,500 (ILO.org, 2017). This tragedy exposed major industry ethical issues, prompting a critical examination of business ethics in Bangladesh's RMG sector. Unethical practices affect business negotiations and stakeholder relations, pushing firms to balance societal well-being with profitability. The RMG sector, vital to Bangladesh's economy, employs millions and generates substantial export revenue, yet remains fraught with ethical challenges

2. LITERATURE REVIEW

2.1. Business Sustainability

In his 1987 report, the World Commission on Environment and Development stated that sustainability aims to meet the present needs without compromising future generations.In business, sustainability Ms creating long-term value by considering economic, social, and ecological factors (Gatto, 2020). This involves integrating these aspects to foster ethical, responsible, and successful enterprises. Also, in the same report, he mentioned that economic sustainability is essential for long-term viability and is closely linked with social and environmental concerns. Environmental sustainability acknowledges finite natural resources and the adverse effects of human activities (Lovins et al., 1999), and social sustainability focuses on environments that support people's well-being. Achieving business sustainability is challenging due to stakeholder disparities. In the RMG industry of Bangladesh, sustainability is often misunderstood as mere compliance, yet managing social side by side with the economic and environmental aspects is crucial for survival. Integrating sustainability into core strategies gives businesses a competitive edge.

2.1.1. Business sustainability theory, triple bottom line (TBL)

The TBL theory, introduced by Elkington in 1994, urges businesses to focus on people, the planet, and profit. It evaluates social responsibility, environmental sustainability, and financial performance.TBL encourages Corporate Social Responsibility (CSR) practices, boosting profits, brand image, and innovation. Despite facing challenges like prioritizing short-term profits and management conflicts (Al-Adamat et al., 2023; Al-Batah et al., 2024a; Al-Batah et al., 2024b; Facet and Pater, 2008), TBL can benefit Bangladesh's RMG industry by addressing economic, environmental, and social challenges. Implementing sustainability can enhance brand image and trust internationally (Aldaihani et al., 2023; Al-Fakeh et al., 2023; Gualandris et al., 2015). Incorporating CSR and ethical leadership can help achieve sustainability goals in the RMG sector (Al-Husban et al., 2023; Alkhawaldeh et al., 2023; Fredline et al., 2005).

2.1.2. The influence of a code of ethics on the sustainability of businesses

In Bangladeshi RMG industry, the implementation of a code of ethics is not just a good practice, it is a necessity. This 'win-win' solution enhances the company's reputation and brand image (Howells et al., 2006). Planning, communicating, and executing

these ethical codes positively affect stakeholders' perceptions, portraying the company as ethically responsible. This practice addresses rising consumer concerns about ethical guidelines and aids in marketing by increasing consumer trust in the company's values. Legally, ethical practices help organizations avoid costly legal claims and fines, as negative exposure can damage a firm's reputation more than legal penalties (Alshura et al., 2023; Mohammad et al., 2024a; Singh & Prasad, 2017). Additionally, codes of ethics benefit human resource management by addressing issues like child labor, gender discrimination, and workplace safety (Al-shanableh et al., 2024a; Al-shanableh et al., 2024b; Cerchia & Piccolo, 2019). Thus, ethical conduct is not just vital, it's urgent for business ethics, significantly impacting the economic sustainability of initiatives in the Bangladeshi RMG business sector.

2.1.3. The influence of ethical business practices on the bangladeshi RMG sector

The RMG sector in Bangladesh has faced criticism for unethical practices, though some companies maintain ethical standards and treat employees well. Business ethics are increasingly demanded by employees and consumers, and external pressures, influencing leadership and organizational culture. Adopting ethical practices can significantly benefit RMG enterprises by enhancing competitiveness and sustainability. Incorporating business ethics into core strategies can help these firms align with Sustainable Development Goals (SDGs) and achieve long-term success (Fontana, 2017).

2.1.4. Impact of RMG sector on the achievement of sustainable development goals in bangladesh

The SDGs were adopted in the year 2015 as the successor of the Millennium Development Goals also known as MDGs. It seeks to transform the world by 2030 and puts into consideration 17 goals and 169 targets, which focus on such aspects as poverty eradication, environmental protection, and prosperity for all. This paper finds out that the garment industry in Bangladesh has shown its commitment towards the enhancement of the SDGs, particularly towards the goal of eradicating poverty. Promoting health and well-being, and advancing gender equality by employing many women. A survey of 47 RMG enterprises by the UNDP and BGMEA in 2019-2020 found that the industry directly contributes to nine SDGs, highlighting its crucial role in Bangladesh's economic and sustainable development and promising a bright future (UNDP, 2021).

2.2. Business Ethics: Drivers and Influencing Factors

The essential factors driving business ethics and can significantly contribute to enhancing and preserving the sustainability of the business of the Bangladeshi RMG companies will be thoroughly examined below:

2.2.1. The code of ethics that must be followed (ECC)

In the 1960s, the US corporate world began addressing ethical concerns and developing codes of ethics, which later spread to Europe and Australia (Mohammad et al., 2023a; Wood & Rimmer, 2003). By the 1990s, American multinationals had led to improvements in ethical practicesdue to earlier scandals. The Bangladesh RMG sector faces significant ethical challenges, including sweatshops, poor conditions, and inadequate monitoring (Zyoud et al., 2023; Sumon, 2019).

2.2.2. Environmental management system

An Environmental Management System (EMS) manages firms' environmental impacts, improving operational efficiency and cost-effectiveness (Epa.gov, 2021). Cleaner production involves a preventive approach to processes, reducing risks to individuals and their environment, as reported in the 1977 by the United Nations Environment Programme (Downie, D.L., and Levy, 1996). Integrating an EMS provides a competitive edge, enhances resilience in global markets, and fosters innovation. EMS helps firms holistically manage and control environmental issues. Synchronizing EMS with business performance yields benefits in environmental efficiency, cost reduction, and sustainability. In Bangladesh's RMG industry, EMS is crucial for sustainability, and foreign buyers demand it to promote environmentally friendly production methods (Khan, 2016).

2.2.3. Corporate social responsibility

It is common knowledge that today's entrepreneurs and managers gradually adopt CSR to enhance the value of corporate and maintain the sustainability of business management. Guidelines like the UN Global Compact and OECD directives aid multinational enterprises in implementing CSR (Al-Shanableh et al., 2024c; Wang et al., 2015). While 90% of Fortune 500 companies integrate CSR, research in developing nations like Bangladesh is limited Despite Bangladesh's industrial growth, the RMG sector faces issues like poor working conditions and inadequate CSR. It often fails to meet International Labour Organization standards, with problems including irregular payments, wage discrimination, lack of trade unions, excessive work, and child labor (Al-shanableh et al., 2024d; Shamaileh et al., 2023; Sarram et al., 2024; Bansari, 2010). These conditions harm long-term sustainability, linking CSR with corporate longevity. Effective CSR needs top-down management approaches. Neglecting CSR could jeopardize the RMG sector's global market, risking job losses and hindering economic growth. Long-term CSR builds reputation and trust, while short-term efforts are often unethical. CSR adds value by incorporating economic, social, and environmental considerations into corporate strategies.

2.2.4. Ethical leadership

In their study, (Kalshoven et al., 2011) noted that the moral and ethical activities in a firm can managed at all the mentioned levels withefficiency with the help of ethical leadership, enhancing brand image through effective implementation and auditing of ethical practices. Leadership influences environmental, social, and financial sustainability dimensions. Environmental programs offer financial benefits and integrate ecological considerations into operations (Gualandris et al., 2015). Leader values, including environmental ethics, contribute to sustainability. Socially, stewardship-oriented leadership enhances CSR participation. Financially, strong internal audits and leadership styles like entrepreneurial and visionary positively impact performance (Beaudoin et al., 2014). Effective sustainability implementation relies on ethical leadership, which is crucial for Bangladesh's RMG sector.

2.2.5. New Governance

New Governance, or collaborative governance, involves government and third parties in decision-making and stakeholder-friendly business strategies to address public issues. It emphasizes stakeholder contributions to social responsibility (Soundararajan & Brown, 2014), integrating assessments, reporting, indices, and ratings to link governance and responsibility (Rahim & Alam, 2013). This approach aids problem-solving and reduces complexity. Over 15 years, the US and European clothing industries have increased imports from Bangladesh, with brands like H&M ensuring compliance with Western standards (Brenton & Hoppe, 2007). Bangladesh's RMG sector can adopt New Governance by amending legislation incorporating stakeholder input, ensuring workforce treatment, and maintaining social responsibility.

Hypothesis

- H_1: The relationship exists between BS and the factors influencing business ethics.
- H_2: The relationship exists between BEP and the factors influencing business ethics.
- H_3: BEP mediates that there is a relationship exists between BS and the factors influencing business ethics.
- H_4: EP moderates that a relationship exists between BS and BEP.

2.3. Rationale for Choosing the Variables

The variables were chosen because they have been studied in different areas and within the broader range of the RMG industry, but there is a lack of research specific to the Bangladeshi RMG sector. This study has, therefore, looked into the gaps in research and contextin the domain of BEP and BS within the RMG industry in Bangladesh by analyzing the selected critical drivers, as shown in Figure 3.

3. RESEARCH METHODOLOGY

The study analyzed the connections among factors motivating business ethics, business practices, and business continuity while considering ethical procurement as a moderating factor. Using a quantitative approach, the study surveyed management in Bangladeshi RMG enterprises through face-to-face and email surveys. Employing a correlational design, the study used descriptive statistics, multiple regression, and correlational analyses to explore variable impacts. Hypotheses were tested using statistical tools, with a cross-sectional design and a 10-point Likert scale to gauge constructs. Data analysis with IBM SPSS 23 included Pearson correlation and regression tests. The study targeted RMG sector managers, achieving a 61.7% response rate from 279 complete responses. Data collection occurred from March to June 2021, following an October 2020 pilot study.

4. RESEARCH FINDINGS

4.1. Research Objectives: Statistical Analyses

4.1.1. First research objective: the statistical analysis

The subsequent of the statistical analysis was done to address the primary research question, and this included a critical review of the relationship exists between the business ethics and factors propelling the BS in the RMGbusiness industryin Bangladesh. To assess and evaluate this objective, and as the first alternative hypothesis, the researcher formulated the following hypothesis: "A relationship exists between the drivers of business ethics and the BS."

Table 1 indicates that the EMS has the highest correlation (r=0.405) with BS, while NG shows the lowest correlation (r=0.168) with BS, and this correlation is highly significant. Significance test reveals a positive relationship between factors that motivate BE and BS.

4.1.2. Second research objective: the statistical analysis

The statical analysis primarily addresses this second goal of the research: is to comprehensively evaluate and assess the extent of relationship exists between the crucial factors of BEP and the business ethics in RMG ventures in Bangladesh. To address this goal, and as the first alternative hypothesis, the researcher formulated the following hypothesis:"There is a relationship between drivers of business ethics and business ethics practice."

From Table 2 above, it is clear that EL has the highest correlation value of (r = 0.437) as compared to BEP, while ECC has a low correlation value of (r = 0.236). It is, perhaps, worth noting that these correlations are highly significant. It is also evident from the results of the correlation test, there is a relationship exists between the drivers of the business ethics and the BEP.

4.1.3. The third research objective: the 4 steps mediation analysis

This objective was assessed by conducting a mediation analysis to investigate how business ethics practice mediates the connection between the drivers of EBP and the sustainable business initiatives in Bangladeshi RMG sector.

Ethical Code of Conduct (X1)

Step 1: Total Effect (X -> Y)

The regression analysis shows that the ECCsignificantly positively affectsBS (c = 0.32, P < 0.001).

$R^2 = 0.117$, indicating that 11.7% of the variance in BS is explained by ECC.

Step 2: Effect on Mediator (X -> M)

Table 1: The correlation exists between independent variables and the dependent variable

Dependent variable	ECC	EMS	CSR	EL	NG
BEP	0.256*	0.405*	0.355*	0.282*	0.168*

*The relationship is also statistically significant at the 0.01 level using two-tail tests

Table 2: The Correlation Exists between Independent Variables and the Mediating Variable

Dependent variable	ECC	EMS	CSR	EL	NG
BEP	0.236*	0.359*	0.369*	0.437*	0.399*

*The relationship is also statistically significant at the 0.01 level using two-tail tests.

ECC significantly affects BEP (a = 0.268, P < 0.001).

R^2 = 0.077, indicating that 7.7% of the variance in BEP is explained by ECC.

Step 3: Mediator Effect on Dependent Variable (M -> Y)

BEPsignificantly positively affectsBS (b = 0.406, P < 0.001).

R^2 = 0.176, indicating that BEP explains 17.6% of the variance in BS.

Step 4: Mediation Effect (X and M -> Y)

When controlling for BEP, the direct effect of the ECC on BS decreases but remains significant (c' = 0.229, P < 0.001).

BEP still significantly predicts BS (b = 0.340, P < 0.001).

The Sobel test is confirming the mediation effect (P < 0.001).

Conclusion: BEP partially mediates the relationship between ECC and BS.

Environmental Management System (X2)

Step 1: Total Effect (X -> Y)

EMS significantly affects BS (c = 0.442, P < 0.001).

R^2 = 0.210, indicating that 21.0% of the variance in BS is explained by EMS.

Step 2: Effect on Mediator (X -> M)

EMS significantly affects BEP (a = 0.398, P < 0.001).

R^2 = 0.160, indicating that the EMS explains 16.0% of the variance in BEP.

Step 3: Mediator Effect on Dependent Variable (M -> Y)

BEP significantly affects BS (b = 0.406, P < 0.001).

R^2 = 0.176.

Step 4: Mediation Effect (X and M -> Y)

When controlling for BEP, the direct effect of EMS on BS decreases but remains significant (c' = 0.334, P < 0.001).

BEPis remaining significant as (b = 0.272, P < 0.001).

Sobel test confirms mediation (P < 0.001).

Conclusion: BEP partially mediates the relationship between EMSs and BS.

Corporate Social Responsibility (X3)

Step 1: Total Effect (X -> Y)

CSR significantly affects BS (c = 0.304, P < 0.001).

R^2 = 0.200, indicating that CSR explains 20.0% of the variance in BS.

Step 2: Effect on Mediator (X -> M)

Corporate Social Responsibility significantly affects BEP (a = 0.285, P < 0.001).

R^2 = 0.165, indicating that CSR explains 16.5% of the variance in BEP.

Step 3: Mediator Effect on Dependent Variable (M -> Y)

BEP significantly affects BS (b = 0.406, P < 0.001).

R^2 = 0.176.

Step 4: Mediation Effect (X and M -> Y)

When controlling for BEP, the direct effect of CSR on BS decreases but remains significant (c' = 0.225, P < 0.001).

BEPis remaining significant as (b = 0.276, P < 0.001).

Sobel test confirms mediation (P < 0.001).

Conclusion: BEP partially mediates the relationship between CSR and BS.

Ethical Leadership (X4)

Step 1: Total Effect (X -> Y)

EL significantly affects BS (c = 0.342, P < 0.001).

R^2 = 0.131, indicating that EL explains 13.1% of the variance in BS.

Step 2: Effect on Mediator (X -> M)

EL significantly affects BEP (a = 0.472, P < 0.001).

R^2 = 0.234, indicating that EL explains 23.4% of the variance in BEP.

Step 3: Mediator Effect on Dependent Variable (M -> Y)

BEP significantly affects BS (b = 0.406, P < 0.001).

R^2 = 0.176.

Step 4: Mediation Effect (X and M -> Y)

When controlling for BEP, the direct effect of EL on BS decreases but remains significant (c' = 0.196, P < 0.001).

BEPis remaining significant as (b = 0.309, P < 0.001).

Sobel test confirms mediation (P < 0.001).

Conclusion: BEP partially mediates the relationship between EL and BS.

New Governance (X5)

Step 1: Total Effect (X -> Y)

NG significantly affects BS (c = 0.245, P < 0.001).

R^2 = 0.062, indicating that NG explains 6.2% of the variance in BS.

Step 2: Effect on Mediator (X -> M)

NG significantly affects BEP (a = 0.442, P < 0.001).

R^2 = 0.190, indicating that NG explains 19.0% of the variance in BEP.

Step 3: Mediator Effect on Dependent Variable (M -> Y)

BEP significantly affects BS (b = 0.406, P < 0.001).

R^2 = 0.176.

Step 4: Mediation Effect (X and M -> Y)

When controlling for BEP, the direct effect of NG on BS decreases and becomes insignificant (c' = 0.082, p = 0.171).

BEPis remaining significant as (b = 0.371, P < 0.001).

Sobel test confirms mediation (P < 0.001).

BEP fully mediates the relationship between NG and BS.

The mediation analysis for the third research objective reveals that BEP significantly mediates the relationship between each of the independent variables (ECC, EMS, CSR, EL, and NG) and BS in the RMG business sector in Bangladesh. While most independent variables have a partial mediation effect, NG shows full mediation.

4.1.4. Fourth research objective: Moderation analysis for the evaluation

Model of Moderation Including Interaction Term for Variable Mediation presented in Figure 4.

In Table 3, it was demonstrated that EP (Moderating Variable) and BEP (Mediating Variable) account for 22.4% of BS. Additionally, the researcher identified that there are some autocorrelation's present (DW=1.612 < 2).

Table 3: Moderating variable (EP): Model summary

Model Summary					
Model	**R**	**R Square**	**Adj. R Square**	**Standard. Err of the Estimate**	**Durbin-Watson**
1	0.472	0.223	0.215	0.59197	1.611

Predictors: (Cons.), EP * BEP, BEP (Med. V.), EP (Mod. V.)
Dependent Variable: BS

In Table 4 it is revealed when an increase of asingle unit of BEP (a Med. V.) will decrease BS by 0.710 units, also, an increase of single unit of EPlead to a decrease in BS by 0.846 units. And the results show no statistical significance.The author noticed that the VIF value indicated the presence of multicollinearity among the predictors. According to (Fairchild et al., 2009) research, If the interaction term's coefficient is statistically different from zero, it indicates a significant moderation of the relationship exists between the exogenous and the endogenous variables. According to his research, the coefficient of the interaction term for EP (Moderating Variable) and BEP (Mediating Variable) did not significantly differ from the zero value (P = 0.057). Consequently, the author concluded that the Mod.V. does not moderate the relationship exists between BEP (Med. V.) and BS. As a result of this findings, the fourth alternative hypothesis is totally rejected.

With reference to EP, the moderation analysis focuses on how the two variables, BEP and BS, are related in Bangladesh's RMG sector. In addition to this, it seeks to find out whether EP has any effect on the coefficient estimate or on the sign of this relationship. According to the model summary, the interaction between EP and BEP accounts for 22.4% of the variance in BS (R^2 = 0.224). Nonetheless, the multiple regression analysis indicates that neither BEP nor EP significantly forecasts BS. The latter does not have statistical significance for the interaction term. What they are proposing is that EP does not temper this relationship. These results indicate that EP does not influence BEP's effect on sustainability in the RMG sector.

4.1.5. Fifth research objective: The descriptive analysis for evaluation

This research fifth goal is to assess and evaluate the exact manner of BEP when implemented by differing generations of Bangladeshi RMG companies.

The findings presented in Table 5 show that all three generations of the RMG enterprises, 1st gen., 2nd gen., and 3rd gen., are in affirmation to agree or strongly agree that their respective companies have up to the standard policy concerning the issue of business ethics in sustainable business practices. Additionally, comparable viewpoints are evident for the Med. V. and Mod. V.

4.1.6. Sixth research objective: The measuring

This chapter of the work is established solely for the identification of the author's 6thresearch question, it aims to recommend an ES model for the BangladeshiRMG enterprises through the use of the model created by the author and some statistical analysis on the data collected from the samples. The results that came out of the hypotheses testing showed that most of the variables are significantly related to each other. However, no significant

Table 4: The Analysis of the Multiple Regression for the Mod. V. (EP)

Coefficient							
Model	Coefficients		P-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Const.)	12.955	4.808	0.007	3.491	22.420		
BEP (Med. V.)	−0.711	0.537	0.187	−1.768	0.347	0.009	108.974
EP (Mod. V.)	−0.847	0.561	0.132	−1.951	0.257	0.009	109.770
EP * BEP	0.119	0.062	0.057	−0.003	0.241	0.003	313.861

Dependent Variable: BS

Table 5: Omparison by Generations for Independent V.& Med. V. & Mod. V

Descriptive indicators	First Gen	Second Gen	Third Gen
ECC			
M	8.80	8.53	8.78
Mdn	9.00	9.00	9.00
Std Dev	0.74	0.67	0.73
EMS			
M	9.07	8.74	8.78
Mdn	9.00	9.00	9.00
Std Dev	0.66	0.69	0.66
CSR			
M	8.29	7.87	7.93
Mdn	8.00	8.00	8.00
Std Dev	0.79	1.12	0.69
EL			
M	8.89	8.77	8.70
Mdn	9.00	9.00	9.00
Std Dev	0.75	0.67	0.76
NG			
M	8.52	8.39	8.45
Mdn	8.00	8.00	8.00
Std Dev	0.74	0.62	0.75
BEP (Mediating Variable)			
M	8.96	8.79	8.60
Mdn	9.00	9.00	9.00
Std Dev	0.75	0.63	0.71
EP (Moderating Variable)			
M	8.62	8.52	8.68
Mdn	9.00	8.00	9.00
Std Dev	0.75	0.61	0.66

M: Mean, Mdn: Medium, Std. Dev.: Standard deviation

Table 6: The correlation exists between Ind.Variables and Dep. Variable.

Dependent variable	ECC	EMS	CSR	EL	NG
BS	0.256*	0.405*	0.355*	0.282*	0.168*

*The relationship is also statistically significant at the 0.01 level using two-tail tests.

relationship has been found with respect to the impact of moderating variables (EP) on BS and BEP.

4.2. Hypotheses Test

H_1: The relationship exists between BS and the factors influencing business ethics.

From Table 7 above, it has been clearly observed that the CSR demonstrates the max. correlation exists (r=0.405) with the BS, and the NG demonstrates the min. correlation exists (r=0.168) with the BS, which is highly significant. The first alternative hypothesis of this study was "There is a relationship between drivers of business ethics and BS.". This null hypothesis is rejected based on the presented P-values of the above correlation test, indicating that the author discovered a connection between the business ethics drivers and BS.

Table 7: The Correlation Exists Between Ind. Variables and Med. Variable

Dependent variable	ECC	EMS	CSR	EL	NG
BEP	0.236*	0.359*	0.369*	0.437*	0.399*

*The relationship is also statistically significant at the 0.01 level using two-tail tests

Table 8: Examining The Sobel for the 1st Ind. V.

Indicator	Input value	Sobel test	Tested statistics	Standard error	P-value
a	0.228	Sob. result	3.63067862	0.02144502	0.00028267

Table 9: Examining The Sobel Test for 2nd Ind. V.

Indicator	Input value	Sobel test	Tested statistics	Standard error	P-value
a	0.398	Sob. result	4.13411425	0.02618602	0.00003563

Table 10: Examining The Sobel Test for 3rd Ind. V.

Indicator	Input value	Sobel test	Tested statistics	Standard error	P-value
a	0.284	Sob. result	5.15150130	0.01526933	2.6e-6

Table 11: Examining the Sobel Test for the 4th Ind. V.

Indicator	Input value	Sobel test	Tested statistics	Standard error	P-value
a	0.471	Sob. result	4.55806785	0.03199776	0.00000515

Table 12: Examining the Sobel Test for 5th Ind. V.

Indicator	Input value	Sobel test	Tested statistics	Standard error	P-value
a	0.244	Sob. result	3.54846776	0.02561527	0.00038747

Table 13: Moderating Variable (EP) - Model Summary

Model Summary					
Model	R	R Sqr.	Adj. R Sqr.	Std. Err of the Estimate	Durbin-Watson
1	0.472	0.223	0.215	0.59197	1.611

Predictors: (Const.), EP * BEP, BEP (Med. V.), EP (Mod. V.)
Dependent Variable: BS

Figure 3: The Framework of the Research

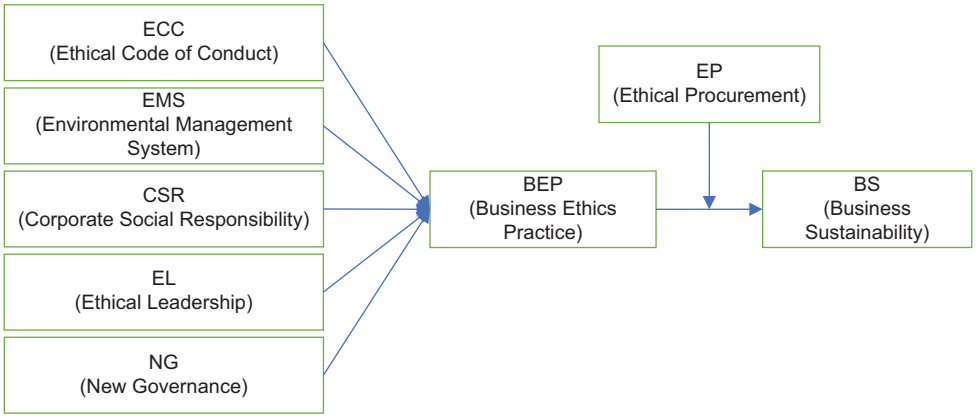


Figure 4: The Effect of using the mediation and the moderation with the interaction term on the dependent variable

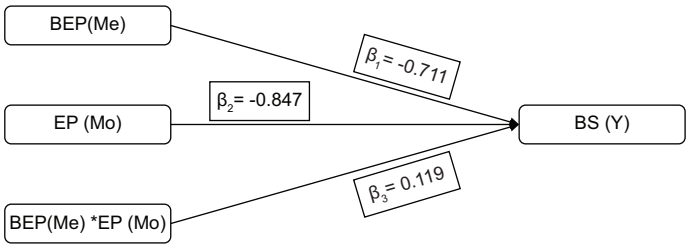
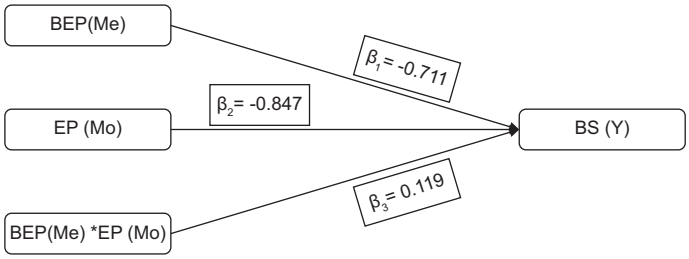


Figure 5: Effect of Mod.V. and Med.V. with Interaction Term on DV



H_2: The relationship exists between BEP and the factors influencing business ethics.

The table above shows EL has the highest correlation (r=0.437) with BEP, while ECC has the lowest correlation (r=0.236) with BEP, which is highly significant. The study of this 2nd alter. hypothesis was that there is a connection exists between the drivers of the business ethics and the BEP. The author discovered a link between the drivers of business ethics and BEP, and because of the P-values from the correlation test, it is suggested that this null alternative hypothesis should also be rejected.

H_3: BEP mediates that there is a relationship exists between BS and the factors influencing business ethics.

An evaluation of the 3rd alternative hypothesis has been done individually for five distinct variables.

For the variable ECC which is the 1st Ind. V.

As shown in Table 8 Sobel test, the P-value is clearly showed as <0. 001 and that indicates the test is significant. And, the results of the study show that the mediator variable and the independent variable have a direct influence on the Dep.V. The 3rdalternative hypothesis is supported by the 1st Ind.V. (ECC).

For the 2nd independent variable (EMS)

This is also evident from the Sobel test shown in Table 9, whereby the P<0.0001, signifying its significance. Besides, the meditator and independent variables are genuinely separate from the dependant variable. The 3rdalternative hypothesis is supported by the 2nd Ind. V. (EMS).

For the 3rd Ind.V. (CSR)

From Table 10, Sobel test, it can be deduced that the 'p' value showing it is less than 0.001, and that makes this test in a highly significant. Besides, through and through, we can say that the mediator and the independent variables explain the dependent variable. The third independent variable (CSR) supports an alternative hypothesis.

For the 4th independent variable (EL)

For Table 11 Sobel test conducted, the resulting of P-value showing it is <0.001, and that is clearly means the test is statistically significant. And this dependent variable is also significantly influenced by the mediator and independent variables. The fourth independent variable (EL) accepts a 3rdalternative hypothesis.

For the 5th Ind.V. (NG)

From Table 12 Sobel analysis, the P-value shows a number which is less than 0.001, this shows that this test has highly significant value, and both the meditator and the tested variable, as well as the Ind.V. explain the dependent variable. The fifth independent variable (NG) supports a third alternative hypothesis.

H_4: EP moderates that a relationship exists between BS and BEP.

Table 14: Moderating Variable (EP) - Multiple Regression Analysis

Coefficient							
Model	Coefficients		P-value	95.0% Confidence Interval for		Collinearity Statistics	
	B	Std. Error		Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	12.955	4.808	0.007	3.491	22.420		
BEP (Mediating Variable)	−0.711	0.537	0.187	−1.768	0.347	0.009	108.974
EP (Moderating Variable)	−0.847	0.561	0.132	−1.951	0.257	0.009	109.770
EP * BEP	0.119	0.062	0.057	−0.003	0.241	0.003	313.861

Dependent Variable: BS

4.1.7. The moderation effect of the existent relationship between BEP and BS. The moderation model: the interaction term for med. V.

The Table 13 and Figure 5 indicates that EP (Moderating Variable) and BEP (Mediating Variable) jointly account for 22. 4% of the variation in BS. The author also noted the presence of autocorrelations (DW = 1. 612 < 2).

Table 14 indicates that an increase of one unit in BEP (a Mediating Variable) leads to a decrease in BS by 0. 711 units, whereas a rise of one unit in EP is associated with a decrease of BS by 0. 847 units. However, these findings are not statistically showing any significant. And the author made his note from the VIF value that there are some multicollinearities between all the predictors. The moderation of the relationship between exogenous and endogenous variables is strong if the coefficient of the interaction term is statistically showing a significant (Fairchild et al., 2009). In this research, it was also noted that the coefficient value of the interaction term for EP (Moderating Variable) and BEP (Mediating Variable) does not has a huge variation from zero (p=0. 057). Consequently, the author concluded that the Mod.V. does not moderate the relationship that exists between BEP (Med. V.) and BS. Therefore, the 4thalternative hypothesis, is also not supported, and therefore, we reject this hypothesis as well.

5. IMPLICATIONS

5.1. Managerial Implication

The study indicates that the EMS has the most significant impact on BS, followed by CSR. When BEPs are controlled, the business results and sustenance of RMG industries in Bangladesh improve. Employees express considerable usefulness of manager's feedback, career development, and performance rewards in helping them retain skilled workers. This fosters working together, develops commitment and caring as well, and improves relationships between co-workers. It is important as it realigns employees to corporate objectives and promotes cognitive utilization through feedback and acknowledging their opinions. This increases confidence, enhances manager-employee relations as well as ensures that the employees are on the side of the enterprise. Another benefit that can be attributed to career development tools and career development training is that they help enhance the confidence, proficiency, and efficiency of the employees. These initiatives can help the employee in career progression and assist the corporations to move ahead with quality manpower. Defining stakeholders' interests and ethical behavior relevant to an organization enables the managers to work toward the sustainability of the organization. Committed employees embrace their work and enthusiasm to perform with a view to developing organizations and themselves in the process.

5.2. Academic contribution

Studies available regarding BE and BS are mostly confined to developed countries, while specific attention has not been paid to the RMG business sector in Bangladesh. The mere element of sustainability in this industry was investigated by Salam and Senasu (2019). Similarly, Akhter and Hasan (2016) pointed out that it is dominated by the Western approach. Thus, this study enriched the knowledge base of BE and BS in Bangladesh's RMG industry sector, particularly in light of the country's SDGs. It also points to the possibilities of creating theoretical models in the sphere that would enhance sustainability in Bangladesh's diverse sectors of the economy. The proposed ethical sustainability model identifies critical areas for development: EMS, CSR, EL, ECC, and NG. This model focuses on how to formulate, implement, monitor, evaluate, and audit business ethics, which is of considerable importance to academics in building up the sustainability of the RMG industries in Bangladesh.

6. CONCLUSION

This research was able to achieve its stated research objectives by analyzing data and hypothesis testing. It also established a positive relationship exists between the business ethics drivers, ECC, EMS, CSR, EL, and NG with BS, thereby achieving the first research aim. It also established that BEPs mediate the relationship between these drivers and sustainability. EP did not significantly moderate this relationship. Thus, the study revealed the existence of generational differences in BEPs in the Bangladeshi RMG business sector. An approach to ES was discussed in detail, along with examples of how increasing these drivers is beneficial for BS. The study highlighted the importance of EL and the engagement of the employees for sustainable growth and contributed to academic knowledge by focusing on the under-researched RMG sector in Bangladesh.

The research, however, has some limitations, such that some sincere attempts are made here, which still provide the scope for further research with the aim of reaching a higher degree of accuracy. One major difficulty that was experienced in this research work was the attempt to collect primary data for this study. All respondents were from Nigeria, and the majority, 89 percent of them, were male, while the rest were female; the authors pondered whether they could have used more females and males. This could work as an influencing factor that leads to unbalanced results, which were not observed from the specimens analyzed. The RMG

industry employs around 4 million workers, and from such a huge population, the sample used in this study is 279. Nonetheless, the results of the research have helped enhance comprehension of the connection between corporate ethics and the long-term viability of an organization. This research solely depended on quantitative techniques and was mostly confined to the registered companies of BGMEA, but a few companies of BKMEA and non-membership associate companies were also taken.

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