



Compliance Management in RMG Sector of Bangladesh

Md. Munjur Hossain Babu

PhD Fellow

INTI International University, Malaysia

Email: mdmunjurhossainbabu@gmail.com

Abstract

The problem explored in this explanatory sequential mixed methods study with a correlational design was the unknown controllable factors affecting compliance and its influence on organizational performance at the Ready Made Garments (RMG) sector of Bangladesh. A sample of 100 participant categories of employees were selected for the study. Both quantitative and qualitative data were collected in a sequential phased way. The paper indicates the importance effectiveness of Compliance Management Systems (CMS). Multiple linear regression analysis showed significant linkages between compliance levels and organizational performance measured by leadership's role, cost and quality. The study also found measurable correlation between efficacy beliefs and compliance levels. It also emerged from both quantitative and qualitative data that knowledge and understanding about standards, perceptions and self-regulatory influences affected staff compliance with quality standards.

Keywords: Compliance, Readymade Garments, Management, Bangladesh.

Introduction

Compliance with standards and rules is an important matter (Becker et. al., 2016). Large-scale non-compliance undermines the acceptance and even causes its complete failure by its ambiguity and complexity (Brouseau & Farès, 2000) (Kontogeorga, 2017). There is little compliance because the actors have not yet assimilated the standard. They do not recognize the standard as a suitable conduct standard (Börzel, 2002).

Snell (2004) describing compliance with the law and the related rules as an organisation's result generally characterized as conformity or compliance. Regulators not only forced organizations to fulfill regulatory responsibilities (Parker, 2002). The stakeholders and the community review demanded organizations to operate in line with expected standards and values (Interligi, 2010). The issues linked to non-compliance have often been attributed to the complicated political system, ambiguous and ill-designed policies that emerged from it, as Mendrinou (1996), Jordan (1999), and Neyer and Zurich (2001) have highlighted. As a result, the policy result was often



subject to various interpretations (Falkner, Hartlapp, Leiber, & Treib, 2004; Higgins, Taylor, Lisboa, & Arshad, 2014). Connected to the difficulty of study it was apparent that compliance could scarcely be described or assigned to a separate component (Neyer & Zürn, 2001). Rossi 2010; Winter and May (2001) submitted that additional elements, such as individual motivators, had a role in determining whether to cooperate or not.

Ready Made Garments (RMG) in Bangladesh

Bangladesh's Readymade Kleidungsstool (RMG) business was launched in the late 1970s and became an important economic actor for the purposes of export income, generation of employment, poverty reduction and empowerment of women within a short space of time. Around 3,6 million people in Bangladesh, 2,8 million women, are employed in the clothing sector (Mahmud R.B., 2012). It will therefore not be a matter of exaggeration to suggest that Bangladesh's economic prosperity depends on the industry's expansion. In the annual foreign exchange income of the country (Bgma-members of the directory-2012/13), the ready-made clothes industry accounted for roughly 78,60%. The RMG exports increased by more than 17% in the past two decades (BGMEA- directory member-2012/13). In Bangladesh, however, the future of the RMG sector depend not only on cheap labor and government liberal policies, but on compliance with its code of conduct. Management of compliance indicates that it is a procedure that ensures that a number of people follow a certain set of regulations. The rules are known as the conformity standard or conformity benchmark. Management of compliance may take a number of forms. They can include a mix of policies, processes, documents, internal audits, third-party audits and security checks. Worldwide recognize compliance bodies include ILO, the Worldwide Responsible Accredited Productions (WRAP), Bangladesh Consulting Industry Association, The Energy Technology Institute, The European Institute of Energy Technology (ETI), Social Accountability International (SAI) and Fair Work Association, among which there are internationally recognized compliance agencies (FLA). Bangladesh predominantly exports its RMG products to the USA and the European Union (EU). RMG sector in Bangladesh has to improve the working and social manufacturing environment in order to satisfy overseas clients. Because international purchasers are particularly interested in conformity with standard behavioral codes before placing an import order. This article examines Bangladesh's present compliance management techniques, particularly in Chittagong. This article also attempts to show that Bangladesh's Readymade Garments industry can accept compliance management approaches. The key logical findings of the existing situation of the problem were as follows: 1) Quality standards knowledge and awareness determine how RMG workers comply. 2) The choice of RMG personnel to comply with quality standards is influenced by auto-regulatory influence and



efficacy. 3) The function of leadership impacts the success of the organisation's compliance (ISO, 2008). There were quiet concepts relating to the problem; compliance with quality standards, assessment of the institutional environment and organizational performance.

Although data from prior studies demonstrated that compliance was crucial, it was not clear what controllable elements affected compliance and to what extent compliance affected RMG organizational success (Ready Made Garments). This is due to a 2013 RMG event that found that while 16 percent of evaluated departments did not always follow the rules (ILO 2013), hence, they did not comply always (ILO 2013). The evaluation also indicated that, although the majority of personnel in the evaluated units and departments had Quality criteria in their job descriptions, there were no clear penalties for non-compliance by the RMG (ILO, 2013). This low degree of compliance could undermine the organization's progression, which is anticipated to grow in line with the strategic direction of the RMG sectors annually. The current proofs of six RMG conformity levels are, however, mostly credited to the Bangladeshi RMG sector.

The aim of the explanatory sequential mixed method study using correlation research design was to analyse controlling elements that influence compliance in the RMG (Ready Made Garments) industry of Bangladesh and to the extent to which compliance influenced organizational performance. The strategic value of quality management systems and associated standards for driving performance has never been clearer, according to James (2012). As a result, companies including the RMG industry seek to harness the control of operating systems and processes by complying to increase output and growth.

1. How can compliance management with Bangladesh's RMG (Ready Made Garments) quality standards be regulated?
2. Are employees involved in statistical work attitudes and views affecting compliance levels?
3. To what extent does conformity level affect organizational effectiveness in Bangladesh's ready-made garments industry?

Literature Review

In order to solve the issue of conformity with quality standards, several models, theories and frameworks were utilized. Some were the Juran trilogy, ISO 9000, ISO (2014), performance model, compliance theory and social cognitive theory. From a theoretical point of view, this examination of the literature explore buildings that some have long been built, while others come



from classic designs that provided additional insight into the topic of research. Therefore, the investigation was based on important historical literary records.

Ahmad and Bashir (2014) say that awareness meant the knowledge and understanding of anything including its personality, location, product and service. Awareness has encouraged people to act because they have been led to make choices or choices. Sensitivity was also a combination of analysis and intuition to improve one's attention to a subject. Knowledge, awareness and knowledge of quality standards affected the way in which workers reacted to compliance with this study. A combination of calculated, normative and social motives, and a knowledge of the rules and their capabilities shaped the behaviour of their employees (Winter and May, 2001). Interligi (2010) pointed out that the importance of cultural role in organizational conformity increased through legislative reforms and shifting community expectations for corporate behaviour. In addition, Interligi (2010) suggested that compliance was a vital management feature that attracted considerable financial resources from enterprises. However, in terms of its various Disciplinary objectives, including legislation and regulations, organizational psychology, policy science and risk management, defining compliance was a difficulty (Cullen, 2006). Consequently, compliance with regulation and legislation as an organizational outcome was generally believed to be a compliance or compliance (Snell, 2004). However, more current concepts of legal and organizational scholars' compliance have increased its scope.

Regulators not only required organisations, but also stakeholders and the public scrutiny needed that companies behave according to accepted standards and values (Parker, 2002). (Petts, Herd, Gerrard, & Horne, 1999). The following indicates that compliance requirements arise from numerous sources, such as legislation, regulatory regulations or guidance that are typically present in textual descriptions (see Ly, Fabrizio, Montali, Rinderle-Ma and Aalst, 2015). The understanding of these requirements as targets for compliance and subsequent specifications, rules or limits were a significant responsibility for compliance monitoring.

The implementation affected how successfully employees met statistical quality standards. The conception of the enforcement process requires both a consolidation of and a grasp of the flaws permeating the system, according to McKay and Murray (2014). Thus, companies would identify solutions based on sound facts, competent decision makers with high standards of ethicality and a thorough understanding of the principles of voluntarism. The definition of compliance by checkel (1999) refers to the degree to which the agents complied with the requirements set out in the rules, regulations and standards. Some of the main factors influencing compliance with



quality standards were found in studies in Lunenburg (2012), Prorokowski and Prorokowski (2014), Lu and Mande (2014) and Underdal (1998).

While the contact with the regulators and regulatory frameworks was credited to Prorokowski and Prorokowski (2014). The efficiency of internal controls and the involvement of external auditors as major institutional and corporate elements affecting compliance have been stressed by Lu and Mande (2014). In a related argument the challenges of compliance with the complicated policy structure, uncertain and badly worded policies, Mendrinou (1996), Jordan (1999), Neyer and Zürn (2001) alluded. The resulting policies were so often subject to many interpretations (Falkner et al., 2004). Börzel (2002) also suggested, because 'actors had yet not absorbed the conventions and accepted the regulations as standard for adequate conduct, non-compliance was existing. The arguments were similarly clear from the following (Birg & Voßwinkel, 2015, Ebrahim, 2014; Hawkins & Muir, 2014; Kamleitner, Korunka & Kirchler, 2012 – Mnif Sellami & Tahari, 2017, Schmitt, 2013).). The arguments were likewise similar in nature.

The important variables influencing employees' choices, attitudes and how they responded to conformity with quality standards have been considered as effectiveness beliefs and perceptions. According to Bandura (2001), their ideas about whether or not they could achieve the results that they hoped will produce future results depended on people's likelihood. In the same way, efficacy beliefs were considered crucial to manage employee behaviors and how they contributed to conformity to quality standards or to their failure to respect them. Ong et al. (2015) argued that their comprehension of the standard requirements was the basis for their beliefs of the Quality Management System (QMS) in the ISO 9000. The beneficial effect of an understanding of the standard by QMS practitioners revealed that organized training improved their self-efficacy and clarified the notion that processes for the standard were too inflexible to deal with.

Likewise, Hipkin and DeCock (2000) argued that successful maintenance measures depended on good management behaviors and action at senior levels. Katz et al. (1982) claimed theoretically that motivation of workers and their involvement in the decision-making would boost organizational performance as well as employee satisfaction.

Methodology

The study employed explanatory sequence of mixed research methodologies to investigate controllable factors affecting quality standards compliance and how compliance impacts organizational performance in Bangladesh's ready-made garments (RMG) sector. The study (quantitative, survey data was collected in the Bangladesh RMG (Ready Made Garments) sector from employees involved in the statistics production and management. The investigator aimed to



discover the direction and degree of linear statistics between independent (controllable) and dependent variable variables during analysis (compliance levels). The study population comprised a total population of 100 RMG (Ready Made Garments) from the officer to the highest management levels involved in statistics production and management. The purposeful random sample approach preceded the quantitative and qualitative line in the explanatory sequential mixed methodology architecture.

Face-to-face interviews were carried out with the questionnaire for primary information. To supplement the study, the researcher carried out a document examination from existing and available literature. The researchers targeted several literature studies, including papers by peers, business and administration magazines, and organizational reports.

Descriptive Analysis

Table 1 showed that out of the 100 participants from the survey, compliance levels were relatively lower among females (42%) than males (58%). Table 1 further showed participants' compliance levels varied by their age groups. This was reflected by the higher compliance levels within the age group of 18 - 28 years (38%) followed by the 29-33 age group (33%), in comparison to the age group of 39 - 48years (20%).

Table 1: Descriptive Analysis

		Freq.	Percent	Cum. Freq.
Gender	Male	58	58	58
	Female	42	42	100
Age	18 - 28	38	38	38
	29 - 38	33	33	71
	39 - 48	20	20	91
	49 - 58	7	7	98
	59 - 68	2	2	100
Education Level	Degree	67	67	67
	Post graduate	23	23	90
	Other	10	10	100
Years worked	< 4 years	24	24	24
	4-6 years	38	38	62
	7-9 years	23	23	85



10 years >

15

15

100

The Cronbach alpha was regarded as an acceptable level after the pilot study with a measurement of greater than or equal to 0.70 (70 percent) (Cronbach, 1951; Santos, 1999). Minitab 17 was used for the reliability test analysis. For further analytic examination, all construction values with factor loadings of the same or greater than 0.70 (70%), while those with a factor load of less than 70% were not taken into consideration. The instrument was therefore deemed to be very trustworthy for data collection, since Cronbach Alpha from the reliability analysis (0.7559) was more than 0.70. (Standards), factors 8 (enforcement), 15-18 and 25 (staff perceptions and efficacy beliefs on compliance), factors 32, 34, 35, 38, 39 and 40 (leadership role and quality).

The analysis for factors 1-40 and 42 were presented in tables 2 below.

Table 2: Reliability Test for factors affecting compliance

		Adj.		Squared Item-Adj.			
Variable		Adj.	Total Mean	Total StDev	Total Corr	Multiple Corr	Cronbach's Alpha
Factor	1		134.91	11.68	0.5276	*	0.7379
Factor	2		135.00	11.70	0.3730	*	0.7450
Factor	3		134.91	11.57	0.6417	*	0.7326
Factor	4		135.91	11.65	0.6119	*	0.7340
Factor	5		136.64	11.66	0.4710	*	0.7405
Factor	6		136.73	11.49	0.4652	*	0.7408
Factor	7		135.64	12.22	-0.1271	*	0.7666
Factor	8		135.36	12.02	0.0449	*	0.7594
Factor	9		135.18	11.77	0.2091	*	0.7523
Factor	10		135.82	11.37	0.5588	*	0.7365
Factor	11		135.18	11.44	0.6343	*	0.7330
Factor	12		135.91	12.07	0.0248	*	0.7602
Factor	13		136.00	12.04	-0.0082	*	0.7616
Factor	14		137.09	11.86	0.3916	*	0.7441
Factor	15		134.36	12.09	0.1115	*	0.7565
Factor	16		135.82	12.19	-0.1250	*	0.7665
Factor	17		135.00	12.12	0.0306	*	0.7600
Factor	18		135.09	11.95	0.2220	*	0.7517
Factor	19		134.82	11.90	0.3140	*	0.7476
Factor	20		136.36	12.13	-0.0943	*	0.7652
Factor	21		135.91	12.13	0.0467	*	0.7593
Factor	22		136.00	11.49	0.4291	*	0.7424
Factor	23		136.45	12.53	-0.2576	*	0.7720
Factor	24		135.82	12.15	0.0107	*	0.7608
Factor	25		135.91	12.13	-0.0286	*	0.7625
Factor	26		134.82	12.69	-0.5599	*	0.7840
Factor	27		135.45	11.24	0.8572	*	0.7223
Factor	28		135.82	11.34	0.6793	*	0.7308
Factor	29		136.45	11.46	0.7134	*	0.7292
Factor	30		135.09	11.73	0.2416	*	0.7508
Factor	31		136.09	12.49	-0.3702	*	0.7765



Factor 32	134.18	12.12	-0.0196	*	0.7621
Factor 33	135.00	11.52	0.5965	*	0.7347
Factor 34	134.36	11.78	0.5808	*	0.7355
Factor 35	134.91	12.05	0.1556	*	0.7546
Factor 36	135.36	11.86	0.1816	*	0.7535
Factor 37	135.73	11.91	0.1948	*	0.7529
Factor 38	136.27	11.87	0.1467	*	0.7550
Factor 39	135.00	11.92	0.3855	*	0.7444
Factor 40	134.82	11.93	0.3228	*	0.7472

The first question to be investigated was the determination of controllable criteria for statistical compliance in the RMG sector in Bangladesh. In the first place, descriptive analyses were utilized to determine, and evaluate all components (1-40) based on survey responses of participants. Factors 1-3 (knowledge, awareness and understanding on compliance with quality).

Table 3: Descriptive analysis of compliance factors

Variable	N	Mean	StDev	Minimum	Maximum
Factor 1	100	4.0532	0.87211	1	5
Factor 2	100	4.1383	0.78427	2	5
Factor 3	100	4.1596	0.73767	2	5
Factor 4	100	3.8404	0.98705	1	5
Factor 5	100	3.8617	0.83732	2	5
Factor 6	100	3.1064	1.2484	1	5
Factor 7	100	3.7128	0.99052	1	5
Factor 8	100	4.3617	0.73105	2	5
Factor 9	100	3.9681	0.84817	2	5
Factor 10	100	3.6170	0.98490	1	5
Factor 11	100	3.8404	0.79384	2	5
Factor 12	100	3.1489	1.0365	1	5
Factor 13	100	3.3763	0.83294	1	5
Factor 14	100	2.5745	0.95590	1	5
Factor 15	100	4.0426	0.90298	1	5
Factor 16	100	4.3936	0.72168	1	5
Factor 17	100	4.2766	0.70945	2	5
Factor 18	100	4.0638	0.86520	2	5
Factor 19	100	3.7340	1.1089	1	5
Factor 20	100	1.9574	0.80208	1	5
Factor 21	100	1.7660	0.80890	1	5
Factor 22	100	2.9574	1.4804	1	5
Factor 23	100	1.5851	0.78164	1	4
Factor 24	100	3.4681	0.92402	1	5
Factor 25	100	4.1915	0.80691	2	5
Factor 26	100	3.8804	0.87508	2	5
Factor 27	100	4.0532	0.95453	1	5
Factor 28	100	3.5106	0.90095	1	5
Factor 29	100	2.4362	0.98982	1	4
Factor 30	100	3.5638	1.1126	1	5
Factor 31	100	3.2553	0.98304	1	5
Factor 32	100	4.3763	0.64123	2	5
Factor 33	100	4	1.0575	1	5
Factor 34	100	4.5745	0.53860	3	5
Factor 35	100	4.1183	0.77809	1	5



Factor 36	100	3.9894	0.94465	1	5
Factor 37	100	3.4681	0.87623	1	5
Factor 38	100	4.0213	0.97251	1	5
Factor 39	100	4.2340	0.67880	2	5
Factor 40	100	4.2688	0.70925	2	5

Table 3 shows that on average participants have agreed that the Uganda Bureau of Statistics (Factor 1) and (Mean=4) have organizational policy on compliance with quality standards for statistics. This meant that there was a policy framework that promotes compliance. The participants also agreed on average that conformity efforts are authorized by a parliamentary act (factor 2) and (mean = 4.1). This meant that the RMG was kept in compliance.

On average, participants agreed that RMG developed a quality compliance structure. The participants were on average opposed to their own responsibility for complies with quality standards (Factor 21), as opposed to the responsibilities of RMG management (Factor 22). Participants believed that their compliance behavior was affected by the kind of leadership RMG authority used to guide employees (Factor 26). This meant that Lunenburg Compliance Theory (2012) applied to RMG leadership to guide their employees' compliance or not. Although the participants accepted the significance of leadership as a crucial compliance measure (Factor 23-25), they disagreed with RMG's recognition of, and reward of, personnel to ensure they meet quality standards (Factor 29) and (Mean = 2.4).

Table 4: Correlation analysis of compliance levels, efficacy beliefs and perceptions

Perceptions	Efficacy beliefs -0.061	Perceptions
	0.560	
Compliance levels	0.336	0.084
	0.001	0.421
Cell Contents: Pearson correlation P-Value		

Table 7 below presented the correlation analysis between compliance levels, efficacy beliefs and staff perceptions from the survey. The analysis showed a measurable positive correlation between efficacy beliefs and compliance levels reflected by the lower p-value of 0.001 less than α coefficient of 0.05.



Table 8 showed that the Standard Error (SE) for the cost coefficient was slightly smaller than the SEs for leadership and quality, implying that the model would be able to estimate the coefficient for cost with slightly greater precision. Similarly, since all resulting p-values associated with the t statistics of leadership (p-value = 0.000), quality (p-value = 0.000) and cost (p-value = 0.003) were lower than the common alpha level of 0.05

Table 5: Analysis of Variance (ANOVA)

Term	DF	Adj SS	Coef	SE Coef	T-Value	P-Values	VIF
Constant			1.8298	0.0187	97.90	0.000	
Leadership role	1	0.6223	0.0907	0.0208	4.35	0.000	1.23
Quality	1	6.4437	0.2957	0.0211	14.01	0.000	1.26
Cost	1	0.3045	0.0594	0.0195	3.05	0.003	1.08

Findings

The study indicated that the style of leadership, efficiency and auto-regulatory factors determine compliance with statistical quality requirements. This confirmed that social cognitive theory and compliance theory were used by Bandura to the study. Phase 1 results showed a measurable positive association between compliance levels and effectiveness beliefs, and a strong linear relation between compliance levels and key leadership, quality and cost performance indicators. In both phases of this study, the management had a different view of conformity compared to other RMG positions in Bangladesh, whereas convergence areas were in existence. This was mirrored in the differing levels of compliance between phase 1 positions and the different opinions expressed by the interviewees.

The study has produced two research-related suggestions. The first proposal was to implement a policy and framework of quality compliance with clear performance indicators to target annual compliance increases. The scientific data from Phases 1 and 2 supported this proposal reasonably. By using it, the RMG compliance levels could be improved. The RMG could demonstrate its commitment to the laws concerned, including legal requirements, organizational quality standards as well as standards of good corporate governance, good practice and ethics, and stakeholder expectations through an efficient organizational compliance policy and framework. The second proposal gave a number of suggestions for research and research into comparable challenges in the future. The impact of standards on user requirements for statistical products was one of the potential areas of future debate.



Conclusion

Comprehension of the impact of standards on user expectations is very advantageous for data-producing businesses, such as RMG and others in or outside of the South Asian region, in Bangladesh, departments and agencies maintaining or using data management systems or associated statistical information. Given the rise and wealth of information supplied via many sources across the world, some may not conform to established data standards as the demand for statistics products and services is changing and expanding. It is important for organizations to strategically position compliance as a responsibility of each staff and as a respected part of the organization's culture. This would also require the organization's leadership and staff to adhere to compliance policies. Benefits of value-based compliance could include improvements to brand equity potentially leading to increased shareholder value and a reward system for compliant staff.

References

1. Ackoff, R. L. (2006). Why few organizations adopt systems thinking. *Systems Research and Behavioral Science*, 23(5), 705-708. doi: 10.1002/sres.791.
2. Ahmad, A., & Bashir, R. (2014). An investigation of customer's awareness level and customer's service utilization decision in Islamic banking. *Pakistan Economic and Social Review*, 52(1), 59-74.
3. Ahrens, T., & Khalifa, R. (2015). The impact of regulation on management control. *Qualitative Research in Accounting and Management*, 12(2), 106-126.
4. Akhtaruddin, M. (2005). Corporate mandatory disclosure practices in Bangladesh. *The International Journal of Accounting*, 40(4), 399-422.
5. Akinkoye, E. Y., & Olanmi, O. O. (2014). Corporate governance practice and level of compliance among firms in Nigeria: Industry analysis. *Journal of Business and Retail Management Research*, 09(1).
6. Al-abedallat, A .Z., & Ali Bakhit, J. (2012). The Effect of Quality Management Practices on Organizational Performance in Jordan: An Empirical Study. *International Journal of Financial Research*, 4(1), 93-109. Retrieved from <http://dx.doi.org/10.5430/ijfr.v4n1p93>.
7. Alchian, A., & Demsetz, H. (1972). Production, Information costs, and Economic Organization. *American Economic Review*, 62, 777-795.
8. Al-Ettayem, R., & Al-Zu'bi, Z. M. (2015). Investigating the effect of total quality management practices on organizational performance in the Jordanian banking sector. *International Business Research*, 8(3), 79-90.
9. AlKalbani, A., Deng, H., & Kam, B. (2015). Investigating the Role of Socio- organizational Factors in the Information Security Compliance in Organizations. School of Business Information Technology and Logistics, RMIT University, Melbourne, Australia.
10. Al-Nimer, M. (2015). Factors affecting mandatory audit rotation: Evidence from Jordan. *International Journal of Economics and Finance*, 7(6), 51-59.
11. Alon, A., & Hageman, A. M. (2013). The impact of corruption on firm tax compliance in transition economies: Whom do you trust? *Journal of Business Ethics*, 116(3), 479-494. doi:<http://dx.doi.org/10.1007/s10551-012-1457-5>.
12. Al-Otaibi, F., Alharbi, M. F., & Almeleehan, A. (2015). Effect of total quality management practices factors on the competitiveness: Evidence from Saudi Arabia. *International Journal of Business and Management*, 10(5), 85-97.



13. Alsaeed, K. (2006). The association between firm-specific characteristics and disclosure: The case of Saudi Arabia. *Managerial Auditing Journal*, 21(5), 476-496.
14. Al-Shammari, B., Brown, P., & Tarca, A. (2008). An investigation of compliance with international accounting standards by listed companies in the Gulf Co-Operation Council member states. *The International Journal of Accounting*, 43(4), 425-447.
15. Arasa, R., & Ottichilo, L. (2015). Determinants of know your customer (KYC) compliance among commercial banks in Kenya. *Journal of Economics and Behavioral Studies*, 7(2), 162-175.
16. Armstrong, M., & Baron, A. (2000). Performance management. *Human resource management*, 69-84.
17. Annor, B. P., Mensah-Bonsu, A., & Jatoo, J. B. D. (2016). Compliance with Global gap standards among smallholder pineapple farmers in akuapem-south, Ghana. *Journal of Agribusiness in Developing and Emerging Economies*, 6(1), 21-38.
18. Audit Commission. (2007). Improving information to support decision making: standards for better quality data: A framework to support improvement in data quality in the public sector, 1st Edition. London, United Kingdom.
19. Bandura, A. (2001). *Social Cognitive Theory: An Agentic Perspective*. California, USA. Barney, J. B. (2002). *Gaining and sustaining competitive advantage*. Second Edition. Upper Saddle River, NJ: Pearson Education, Inc.
20. Bartel, A., Freeman, R., Ichniowski, C., & Kleiner, M. (2003). Can a Work Organization Have an Attitude Problem? The Impact of Workplaces on Employee Attitudes and Economic Outcomes. NBER Working Paper No.9987.
21. Bartel, D. P. (2004). MicroRNAs: Genomics, biogenesis, mechanism, and function, 281– 297.
22. Basir, S. A., Davies, J., & Rudder, A. (2011). The elements of organizational culture which influence the maintenance of ISO 9001: A theoretical framework. *African Journal of Business Management*, 5(15), 6028-6035.
23. Becker, J., Delfmann, P., Dietrich, H., Steinhorst, M., & Eggert, M. (2016). Business process compliance checking - applying and evaluating a generic pattern matching approach for conceptual models in the financial sector. *Information Systems Frontiers*, 18(2), 359-405. doi:<http://dx.doi.org/10.1007/s10796-014-9529-y>.
24. Bem, D. J. (1972). *Social Perceptions Theory: Advances in Experimental Sociology*, American Press Inc, 6, 1-32.
25. Benn, S., Dunphy, D., & Griffiths, A. (2007). *Organizational Change for Corporate Sustainability: A Guide for Leaders and Change Agents of the Future (Understanding Organizational Change)*.
26. Berisha-Vokshi, N., Xhelili-Krasniqi, F., & Ujkani, S. (2015). Evaluation of Accounting Legal Regulation and its role in the quality of Financial Reporting: An actual overview in Republic of Kosovo. 427-431.
27. Birg, L., & Voßwinkel, J. S. (2015). *Minimum Quality Standards and Non-Compliance*. Nürtingen, Germany.
28. Birchman, J. S., & Secrest, A. (2003). Enhancing the appearance of information graphics. *Engineering Design Graphics Journal*, 67(1), 17.
29. Bokpin, G. A. (2013). Determinants and value relevance of corporate disclosure. *Journal of Applied Accounting Research*, 14(2), 127-146.
30. Börzel, T. A. (2002). Why do states not obey the law. ARENA, University of Oslo.
31. Brousseau, E., & Farès, M. (2000). *Incomplete Contracts and Governance Structures: Are incomplete Contract Theory and New Institutional Economics Substitutes or Complements?* Edward Elgar Publisher, 399-421.
32. Cameron, K. S., & Whetten, D. A. (1983). *Organizational effectiveness: A Comparison of Multiple Methods*, 1-24. New York, Academic Press.
33. Cari, D. (2011). *Integrated Compliance, Quality and Process Management System*, Retrieved from <http://www.torquemangement.com>.



34. Chakravarthy, B. S. (1986). Measuring strategic performance. *Strategic Management Journal*, 7, 437-458.
35. Chayes, A., & Chayes, A. H. (1995). *The New Sovereignty. Compliance with International Regulatory Regimes*, Harvard University Press, Cambridge.
36. Checkel, J. T. (1999). *Why Comply: Constructivism, Social Norms and the Study of International Institutions*. ARENA Working Articles, 99/24, Oslo: Advanced Research on the Europeanisation of the Nation-State.
37. Chelli, M., Jacques, R., & Durocher, S. (2014). France's new economic regulations: Insights from institutional legitimacy theory. *Accounting, Auditing & Accountability Journal*, 27(2), 283-316. doi:<http://dx.doi.org/10.1108/AAAJ-07-2013-1415>.
38. Cherryholmes, C. H. (1992), Notes on pragmatism and scientific realism. *Educational Researcher*, 13-17.
39. Clayton. (2013). *Governance, Risk and Compliance*. Australia.
40. Coleman, K. P., & Doyle, M. W.(2004). Introduction: Expanding Norms, Lagging Compliance. *International Law and Organization*, 1-18.
41. Cowles, M. G., Caporaso, J. A., & Risse-Kappen, T. (Eds.). (2001). *Transforming Europe: Europeanization and domestic change*. Cornell University Press.
42. Creswell, J. W. (2015). *A Concise Introduction to Mixed Methods Research*. Thousand Oaks, CA, Sage Publications.
43. Creswell, J. W. (2014). *Research Design, Qualitative, Quantitative and Mixed Methods Approaches*. (4th ed.), University of Nebraska, Lincoln. Sage Publications.
44. Creswell, J. W. (2013). *Qualitative inquiry and research design: Choosing among five approaches* (3rd ed.). Thousand Oaks, CA, Sage Publications.
45. Creswell, J. W. (2002). *Educational research: Planning, conducting, and evaluating quantitative and qualitative approaches to research*. Upper Saddle River, NJ, Merrill/Pearson Education.
46. Creswell, J. W., & Plano, C. V.(2011). *Designing and conducting mixed methods research*. Thousand Oaks, CA: Sage Publications.
47. Creswell, J. W. (2009). *Research Design, Qualitative, Quantitative.and Mixed Methods Approaches*. University of Nebraska, Lincoln. Sage Publications.
48. Creswell, J. W. (2003). *Qualitative, Quantitative.and Mixed Methods Approaches*. University of Nebraska, Lincoln. Sage Publications.
49. Creswell, J. W., & Maitta, R. (2002). Qualitative research. *Handbook of research design and social measurement*, 143-184. Thousand Oaks, CA, Sage Publications.
50. Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika*, 16(3), 297-334.
51. Crotty, M. (1998). *The foundations of social march: Meaning and perspective in the research process*. London, Sage Publications.
52. Cullen, M. J. (2006). *A mathematical theory of large-scale atmosphere/ocean flow*. World Scientific.
53. Dabade, D. S., Besten, D. H., Azokpota, P., Nout, M. J., Hounhouigan, D. J., & Zwietering, M. H. (2014). Quality perceptions of stakeholders in Beninese export- oriented shrimp chain. *Journal of Food Protection*, 77(9), 1642-8.
54. Das, M. (2014). Effectiveness of quality management practices and domain quality certification in Indian IT companies: A comparative study. *The International Journal of Business & Management*, 2(3), 45-48.
55. Demir, V., & Bahadir, O. (2014). An investigation of compliance with international financial reporting standards by listed companies in turkey. *Accounting and Management Information Systems*, 13(1),434. Retrieved from: <http://search.proquest.com/docview/1525983446?accountid=62746>.
57. Denis, R. (2015). The collaborative discipline of daily quality compliance management. *The Journal for Quality and Participation*, 38(2), 28-31.



58. Dickinson, H., Sullivan, H. (2013). Towards a general theory of collaborative Performance: The importance of efficacy and Agency. *Public Administration*, 92(1), 161-177.
59. Downs, G. W., & Trento, A. W. (2004). *Conceptual Issues Surrounding the Compliance Gap*. International Law and Organization, New York, 19-40.
60. Dumontier, P., & Raffournier, B. (1998). Why firms comply voluntarily with IAS: An empirical analysis with Swiss data. *Journal of International Financial Management & Accounting*, 9(3), 216-245.
61. Dwomoh, G., Boachie, W. K., & Kwarteng, K. (2017). The relationship between organizations' acquired knowledge, skills, abilities (SKAs) and shareholders wealth maximization. *International Journal of Information, Business and Management*, 9(1), 149-166. Retrieved from <https://search.proquest.com/docview/1854287381?accountid=62746>.
62. Ebrahim, A. (2014). IFRS compliance and audit quality in developing countries: The case of income tax accounting in Egypt. *Journal of International Business Research*, 13(2), 19-37.
63. Eisner, E. W. (1991). *The enlightened eye: Qualitative inquiry and the enhancement of educational practice*. New York, NY, Macmillan.
64. Ekramy, S. M., & Mellett, H. (2013). Competition, corporate governance, ownership structure and risk reporting. *Managerial Auditing Journal*, 28(9), 838-865. doi:<http://dx.doi.org/10.1108/MAJ-11-2012-0776>.
65. Etzioni, A. (1997). *Modern organizations*. Englewood Cliffs, European University Institute. Code of Ethics in Academic Research, 79(2), 1-26.
66. Evans, J. R., & Lindsay, W. M. (2001). *The Management and Control of Quality*, West Publishing, New York.
67. Eyre, A. (2006). *Literature and Best Practice Review and Assessment: Identifying People's needs in Major Emergencies and Best Practice in Humanitarian Response*. Department for Culture, Media and Sport.
68. Falkner, G., Hartlapp, M., Leiber, S., & Treib, O. (2004). Non-Compliance with EU Directives in the Member States: Opposition through the Backdoor. *West European Politics*, 27(3), 452-473.
69. Farquhar, M. C., Ewing, G., & Booth, S. (2011). Using mixed methods to develop and evaluate complex interventions in palliative care research. *Palliative Medicine*, 25, 748-757. doi: 10.1177/ 0269216311417919.
70. Firestone, W. A. (1987). Meaning in method: the rhetoric of quantitative and qualitative research. *Educational Researcher*, 16 (7), 16-21.
71. Fitzgerald, L., & Moon, P. (1996). *Performance Measurement in Service Industries: Making it Work*, CIMA, London.
72. Flood, R. L. (1993). *Beyond TQM*, Wiley, Chichester.
73. Foorthuis, R., & Bos, R. (2011). *A Framework for Organizational Compliance Management Tactics*. Netherlands.
74. Ford, J. D., & Schellenberg, D. A. (1982). Conceptual Issues of Linkage in the Assessment of Organizational Performance¹. *Academy of Management Review*, 7(1), 49-58.
75. Franceschini, F. (2002). *Advanced Quality Function Deployment*. CRC Press, Boca Roton, FL.
76. Gall, M. D., Borg, W. R., & Gall, J. P. (1996). *Educational research: An introduction*. Longman Publishing.
77. Gambi, N. D., Gerolamo, C. M., & Carpinetti, R.C. (2013). A Theoretical Model of the Relationship between Organizational Culture and Quality Management Techniques. *Elsevier Ltd, Social and Behavioral Sciences*, 81 (2013), 334 - 339
78. García, J. Á., Del Río, M. D. L. C., Alonso, M. V., & Brea, J. A. F. (2014). Relação de dependência entre os fatores críticos de qualidade e impacto social. *RAE-Revista de Administração de Empresas*, 54(6), 692-705.
79. Gavrea, C., Ilies, L., & Stegorean, R. (2011). Determinants Of organizational Performance: The case of Romania. *Management & Marketing*, 6(2), 285-300. Retrieved from <http://www.managementmarketing.ro/pdf/articole/226.pdf>.



80. George, L. M., Maxey, J., Rowlands, D., & Price. (2004). The Lean Six Sigma Pocket Toolbook: A Quick Reference Guide to 100 Tools for Improving Quality and Speed. ISBN-13: 978-0071441193.
81. Glaum, M., & Street, D. L. (2003). Compliance with the disclosure requirements of Germany's new market: IAS versus US GAAP. *Journal of International Financial Management & Accounting*, 14(1), 64-100.
82. Goodman, P. S. (1979). *Assessing organizational change: The Rushton quality of work experiment*. New York: Wiley-Interscience.
83. Gutner, T., & Adams, M. (2009). A leadership prescription for the future of quality. A report from the conference board quality council.
84. Hassan, M. (2013). The influence of corporate governance structures on compliance with mandatory IFRSs disclosure requirements in the Jordanian context. *International Journal of Research in Business and Social Science*, 2(3), 14-25.
85. Hawkins, T. G., & Muir, W. A. (2014). An exploration of knowledge-based factors affecting procurement compliance. *Journal of Public Procurement*, 14(1), 1-32.
86. H eritier, A., Kerwer, D., Knill, C., Lehmkuhl, D., Teutsch, M., & Douillet, A. (2001). *Differential Europe. The European Union Impact on National Policymaking*, Lanham. Rowman & Littlefield.
87. Hieu, L. (2011). *The Relationship between Employee Attitudes and Organizational Performance: Evidence from Cooperative Retail Stores*. Colgate University, New York.
88. Higgins, E., Taylor, M., Lisboa, P., & Arshad, F. (2014). Developing a data sharing framework: A case study, *Transforming Government: People, Process and Policy*, 8(1), 151. Retrieved from <http://search.proquest.com/docview/1648547917?accountid=62746>.
89. Hipkin, I. B., & DeCock, C. (2000). TQM and BPR: Lessons for maintenance management. *Omega* 28, 277-292.
90. Hofer, C. W. (1983). ROVA: A new measure for assessing organizational performance. *Advances in Strategic Management*, 2, 43-55. New York: JAI Press.
91. Hossain, M., & Hammami, H. (2009). Voluntary disclosure in the annual reports of an emerging country: The case of Qatar. *Advances in Accounting*, 25(2), 255-265
92. Howe, K. R. (1988). Against the quantitative-qualitative incompatibility thesis or dogmas die hard. *Educational Researcher*, 17, 10-16.
93. Institutional Review Board. (2001). Institutional Review Board Protocol. Retrieved November 30, 2001, from <http://www.unl.edu/research/ReComp/IRB/irbtoc.htm/>
94. Interligi, L. (2010). Compliance culture: A conceptual framework. *Journal of Management and Organization*, 16(2), 235-249.
95. ISO. (2008). *Guidance on the Concept and use of the Process Approach for Management Systems*. International Organization for Standardisation. Retrieved April 21, 2008 from: http://www.iso.org/iso/en/iso9000-14000/iso9000/iso/90002000_approach.html.
96. ISO. (2008). *Quality Management Principles*. International Organisation for Standardisation. Retrieved June 3, 2008 from ISO. (2014). *ISO 19600:2014(E) Compliance Management Systems Guidelines*.
97. International Organisation for Standardisation. Geneva, Switzerland.
98. James, M. (2012). The Path from Compliance to Performance. *Quality World Magazine*, Retrieved from http://www.thecqi.org/Knowledge_Hub/Qualityworld/Qualityworld-archive/Features/The-path-from-compliance-to-performance/

