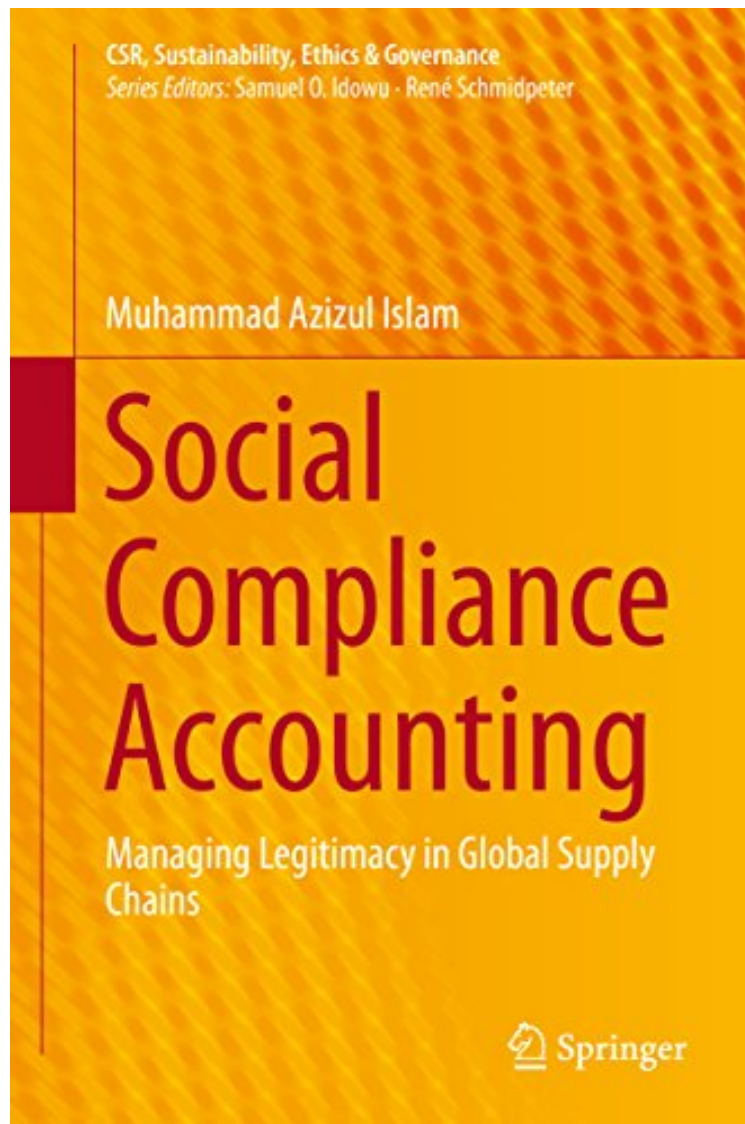


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## **Social Compliance Accounting: Managing Legitimacy in Global Supply Chains (CSR, Sustainability, Ethics Governance)**

*Muhammad Azizul Islam*

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This book covers key discussions involving major US and European multinational companies (MNCs) that source products from suppliers in developing countries. Due to the transfer of production from developed to developing nations, there is an urgent need to establish social compliance as a new form of Corporate Social Responsibility (CSR) and a means by which MNCs can meet expected social standards. The cases described are internationally relevant and can be seen to reflect or represent the behavior of many MNCs and their suppliers in developing nations. The discussion offers essential insights into how different levels of social compliance risk and pressure (including broader stakeholder concerns) move managers to adopt or embrace particular social compliance accounting, reporting and auditing strategies. The book will help readers to understand the major concerns, challenges and dilemmas faced by management in the supply chains of MNCs, and proposes measures that can be taken to resolve those dilemmas. Most importantly, it develops a systematic method of assessing the social compliance performance of suppliers to MNCs. This includes highly detailed accounts of the social compliance performance of suppliers within the clothing industry (in a developing nation) that supply goods to the extensive US and European markets. The book offers a valuable guide, not only for corporate managers but also for practitioners, researchers, academics, and undergraduate and postgraduate business students.

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About the Author Dr. Muhammad Azizul Islam is an Associate Professor of Accounting at the School of Accountancy, Queensland University of Technology (QUT), Brisbane, Australia. Prior to starting at QUT, Azizul Islam worked as a lecturer and senior lecturer at Deakin University, Melbourne, as a lecturer at RMIT University, Melbourne, as a lecturer and Assistant Professor at the University of Dhaka and as a lecturer at Khulna University, Bangladesh. He is a Certified Practising Accountant (CPA Australia). His research interests include corporate, social and environmental disclosure and accountability. Dr. Islam graduated with honors from the University of Dhaka. He completed a Masters in Accounting at the University of Dhaka and a Masters in Globalization and Economic Development at the University Of Antwerp, Belgium. He obtained his PhD from RMIT University, Melbourne. Dr. Islam has authored many research journal publications on corporate, social and environmental accounting. Over the last 7 years, he has presented his works at many international conferences and university seminars. He supervises PhD students and provides public consultation in the social and environmental accountability area. At QUT, he is the team leader of the Accounting for Social and Environmental Sustainability research group.