

# SUSTAINABILITY ACCOUNTING WITH PROFESSOR MUHAMMAD AZIZUL ISLAM

## TALKING POINTS

### KNOWLEDGE

1. What is modern slavery?
2. What is gender equality?

### COMPREHENSION

3. Why did the COVID-19 pandemic particularly affect female workers in Bangladesh's garment industry?
4. How does sustainability accounting differ from traditional accountancy?

### APPLICATION

5. Aziz talks about how his team has helped develop a policy brief. Why do you think this is important, rather than just publishing a paper in a scientific journal?
6. Why do UK retailers source many material products from the global south rather than closer to home?

### ANALYSIS

7. If another pandemic were to happen, how do you think retailers could better respond to ensure the welfare of production workers was minimally compromised? What could incentivise them to take these measures?
8. If workers are receiving an income, why do you think the exploitative practices Aziz refers to often count as modern slavery?

### EVALUATION

9. Aziz argues that businesses must respect human rights regardless of whether they are making profit. To what extent do you agree with him and why?
10. What level of responsibility do you think consumers should have with regards to preventing worker exploitation? What barriers might they face when making purchasing decisions?
11. Along with respecting human rights, to what extent do you think businesses should address other sustainability issues such as the reduction of CO<sub>2</sub> emissions?

## MORE RESOURCES

- Read an article Aziz wrote for The Conversation, 'Coronavirus measures give Bangladeshi workers for global clothing chains a stark choice: disease or starvation': [theconversation.com/coronavirus-measures-give-bangladeshi-workers-for-global-clothing-chains-a-stark-choice-disease-or-starvation-138549](https://theconversation.com/coronavirus-measures-give-bangladeshi-workers-for-global-clothing-chains-a-stark-choice-disease-or-starvation-138549)
- Traidcraft Exchange is using the findings from Aziz and his team's research for their campaign for 'Fashion Watchdog'. Watch the video, 'The Cost of Fast Fashion': [traidcraftexchange.org/fashion-watchdog-video](https://traidcraftexchange.org/fashion-watchdog-video)
- This article from UN Women explains why women across the world have typically been more impacted by the effects of the pandemic: [www.unwomen.org/en/news/stories/2020/9/feature-covid-19-economic-impacts-on-women](https://www.unwomen.org/en/news/stories/2020/9/feature-covid-19-economic-impacts-on-women)
- This article on *The Conversation* provides a broad overview into sustainability accounting: [theconversation.com/what-is-sustainability-accounting-what-does-esg-mean-we-have-answers-150996](https://theconversation.com/what-is-sustainability-accounting-what-does-esg-mean-we-have-answers-150996)
- This video from the BBC World Service provides a personal insight into the effects of COVID-19 on Bangladeshi garment factory workers: [www.youtube.com/watch?v=jJ3JPqVipPE](https://www.youtube.com/watch?v=jJ3JPqVipPE)
- Find out more from the Modern Slavery Policy and Evidence Centre: [modernslaverypec.org/](https://modernslaverypec.org/)

## ACTIVITIES YOU CAN DO AT HOME OR IN THE CLASSROOM

1. Consider the role of you and your peers as consumers of clothing and fashion goods. Think about the clothes you are wearing now – do you know where they were made? How do you typically prioritise different considerations when buying a garment? Rank the following in order and give a brief explanation for each one:
  - Style
  - Ease of purchase
  - Price
  - Carbon footprint
  - Ethical working conditions
  - Durability
  - Comfort

Now, consider the following:

- Are your priorities always consistent, or can they vary?
- How do your priorities compare to your peers?
- Are your choices constrained by your circumstances (for example, the money you have available, where you live, your knowledge)?
- What would empower you or your friends to make more ethical and sustainable choices?

2. Consider five popular fashion brands.

- Visit the website of each brand and navigate to where it mentions its environmental and social values. It may be on a webpage entitled 'Sustainability', 'CSR', 'Corporate Social Responsibility', or similar. Make notes on what it states about their sourcing and supply chain.
- Then, look up the same brands on an ethical comparison website, such as The Good Shopping Guide ([thegoodshoppingguide.com/fashion-retailers](https://thegoodshoppingguide.com/fashion-retailers)) or Ethical Consumer ([www.ethicalconsumer.org/fashion-clothing](https://www.ethicalconsumer.org/fashion-clothing)). They should provide 'scores' on how ethical and sustainable these companies are.
- Do you notice any discrepancies between how the companies are presented from these different sources? What do you think the reasons are for this? Which do you think provides a more accurate representation, and why?