

Master Degree Project in Management

How do firms adjust to regulations?

A qualitative study on how tobacco companies tune promotion practices when a state enacts tobacco control regulations

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Abstract

This thesis contributes to the existing literature on creation, maintenance, and disruption of institutions by analyzing how firms adjust regulations whilst laws is enactment. Drawing on the institutional work perspective of mainly Lawrence and Suddaby (2006), the promotion practices of four leading Bangladeshi tobacco companies are studied by the thesis, by questioning how the companies adjusted to regulations by modifying, constructing, and deconstructing the practices. Portraying from the extensive interview, the thesis unleashes a three-fold contribution to the extant literature of institutional work. First of all, the study shows how regulations abruptly disconnect the innate practices on the spur of the enactment of the regulations. Secondly, the study adumbrates how firms take new policies, strategies, and actions in order to adjust to regulations and outreach the consumers by understanding the complexities in the context. Thirdly, the thesis demonstrates how firms modify and alter practices by utilizing loopholes and limitations in the regulations, even though many provisions of the laws slightly touch the practices but indirectly.

Keywords

Regulations, institutional work of disruption, creation and maintenance, tobacco firms, and promotion and advertisement

Introduction

Concern for public health is deeply rooted in tobacco products. Lung cancer, emphysema, chronic bronchitis, heart disease, stroke, aortic aneurysm, and more are some of the severe diseases caused by tobacco products (U.S. Department of Health and Human Services, 2014). And tobacco products (smokeless or smoked) are one of the 'openly available' consumer products, although the products have a major health concern, and are unregulated in many countries in the globe (World Health Organization [WHO], 2018). Bangladesh is not an exception to this fact. The government herself, national and international Non-Government Organizations (NGOs), and the health-conscious people were expecting the enactment of the laws and regulations that would regulate and control the tobacco companies, and the use of tobacco products. As a result, the Government of the People's Republic of Bangladesh enacted the Smoking and Tobacco Product Usages

(Control) Act in 2005 for the first time (The Smoking and Tobacco Product Usages (Control) Act, 2005). Although the original act of 2005 was amended and elaborated later, the fundamentals of the original act remained unaltered. From 2005 to 2019, the government and the concerned ministry actively enacted instructive rules, public notices, and management policy by elaborating many provisions in the regulations (Ministry of Health and Family Welfare [MHFW], 2015 & 2017). During this long period of time, from 2005 to 2019, tobacco companies have plausibly undergone through big changes with the emergence of such rules and regulations. Parts of the regulation and her amendment specify how tobacco companies would behave in dealing with promotion, advertisement, sales, and marketing. These provisions in the regulation certainly cause tobacco companies to tweak their ingrained promotional practices. In other words, this breakthrough change in the regulatory framework makes tobacco companies obliged to adjust to the newly enforced regulations. Nevertheless, amid the ironclad regulations, tobacco firms are necessarily doing very well in terms of growth, size, and margin. Mentionably, Japan Tobacco International (JTI) purchased a second largest Bangladeshi tobacco company (worth around \$1.5 billion U.S. dollar; the biggest ever in the context of Bangladesh) as JTI foresees the progressive possibilities of the industry (Du, 2018; "Japan Tobacco closes \$1.47b acquisition", 2018; and "Japan Tobacco buying", 2018).

Research shows that an institution goes through the periods of vicissitude as well as constancy (Tolbert & Zucker 1983; Scott 2001). Scholars insinuate that the phenomenon of institutional change is caused by manifold antecedents, including state, judiciary, regulation, pressure groups, and so on (Oliver, 1992). Similarly narrated, Zucker (1987) alludes that "organizations are influenced by normative pressures, sometimes arising from external sources such as the state, other times arising from within the organization itself." Interestingly, state, one of the significant regulatory actors, causes unplanned upheaval to many organizations by initiating and enforcing regulations or amendments thereof. According to Lawrence, Suddaby, and Leca (2009), a state can disconnect rewards and sanctions by using regulatory apparatus and attempt to deinstitutionalize practices by disassociating regulatory practices. DiMaggio and Powell (1983) showed how organizations are required to espouse regulations while explaining the isomorphic stances. The authors also added that organizational change is nowadays "a direct response to government mandate" including environmental regulations, tax law requirements, and acts dealing with workplace discrimination. Raviola & Dubini (2016) also alluded that institutional changes within organizations and fields are being affected by the formulation, commotion, and elaboration of acts, and rules.

The previous empirical studies on how new actions are created, old ones are disrupted, and some old ones are revived, have become peremptory to both the practitioners and scholars (Lawrence, Leca & Zilber, 2013). Previous attempts on institutional deconstruction unfold rhetoric exploring how taken-for-granted and long-established practices are disassociating because of the initiation and enforcement of rules, regulations, government notices as such. Edelman (1992) showed how the U.S. equal employment opportunities and affirmative actions (EEO/AA) law causes the U.S.

firms to internalize and adopt new actions in order to oblige by the law. Such intervention of regulation does not assist the extant institutions to transmit "naturally" over time (Jepperson, 1991). Jones (2001) conducted a historical case study on the American film industry showing how state apparatus, sanctions, and rewards, through setting regulatory mechanism disconnect some set of practices in the workplace. Russo (2001) shows how kernel regulations and state regulatory bodies espouse or eschews "resulting exchange" among many independent power producers and utilities and how collective actions boosted foundings from an American context. One prominent scholar Zucker (1983) denoted "rule-like social facts" as pattern creators which signal how regulations and other actors influence in creating and disrupting institutional standards. Zilber (2002) examined institutionalization as a confluence among three interconnected but different constituents involving actors, actions and meanings using ethnographic data of a rape crisis center from the context of Israel. The author attempted to show how the institutions are taken-for-granted conventions in organizational settings by the cultural framing of the phenomenon. The institutional work perspective also got significant attention on the ethnographic paper of Raviola and Norback (2013) where the authors explored the role of technology and meaning from an institutional perspective in Italian business newspaper. The analysis largely emphasizes the interaction between human and non-human and upheaval in technology might ratchet up or down the institutional work. The authors place old (labeled as law book) and new technologies as a means in order to see how institutional work of journalists is enacted. Strand (1994) worked on Norwegian fishing corporations and showed how corporate planning is being disrupted by associating with new standards set by regulations imposed by the government as such. Rovik (1996) studied fashion and showed how diffusion and adaptation undergird institutional standards proceed into organizations in time and space. The authors attempted to explain why innate institutions deinstitutionalize, more specifically, why institutional standards lose their grounds so suddenly. McCarthy and Moon (2018) show how the taken-for-granted institutions are being deconstructed in the Ghanaian cocoa value chain as of the enactment of gender equality regulatory programs. The authors showed the bottom line stating that interactions among varied dimensions would increase the quotidian practices with organizational structural rules. Lawrence et al., (2006) illustrates how organizational change programs institutionalize new practices by disassociating ingrained practices. The authors studied the pharmaceutical industry amid the HIV/AIDS epidemic exploring companies in the market how these companies – evangelist, autocrat, architect, and educator – deal with change programs and how their existing practices are being affected. Laurell and Sandstrom (2016) showed how the rise of collaborative consumption platform as a result of institutional disruption or disruptive technology from the institutional work perspective, covering one aspect of institutional work in their paper.

Building insights from the previous research work, it is found that the theorists' and the authors' viewpoints on institutional work are useful but fractional and necessarily confined in particular contexts or cases; and are consistent with their single theme of institutional work (Lawrence & Suddaby, 2006). Some authors focus their work on institutional work of creation, some focus on maintenance and others focus on disruption, though the very few works have complete focus on

the three-fold perspective. This in turns indicates a lot to be built. Thus, a complete empirical study from an institutional work perspective is rare and demands the essence of influential work in order to have a clearer spectrum on how firms adjust to regulatory changes by creating, maintaining and disrupting practices. The thesis dares to bring forth a clearer understanding of how the actions of the state, here regulations, situating in a socio-structural context, coax tobacco firms to construct, modify, and deconstruct actions and how the kindred actors enact along with the emergence of such social reality. Thus, the aim of the thesis is to explore how the tobacco firms adjust to regulations in matters of managing promotion. This leads me to escalate the grilling of:

How do firms adjust to regulations when it comes to managing promotion?

The succeeding sections of this thesis are structured as follows. The next section of the thesis introduces the theoretical framework on the institutional work of creation, maintenance, and disruption that are mostly drawn from Lawrence and Suddaby (2006). The methodology of the study is presented in the third section converging theoretical and epistemological issues of relevance, formulation of research questions, the procedure of data collection, data analysis methods, sampling strategy, and ethical considerations and demarcations. Thirdly, the thesis brings empirical data in a presentation followed by a discussion in the latter section. Finally, I concluded the thesis highlighting implications for the practitioners and scholars.

The theoretical framework

Institutions

Essentially, institutions inherit stability, innate values and "recurring patterns" of behavior (Huntington, 1968); and are "enduring social patterns" (Hughes, 1936), nonetheless, they are also accountable to modification, adjustment and sometimes replacement based on contexts in time. As time travels, many deep-rooted practices collapse and new ones evolve in an organizational setting (Czarniawska & Sevon, 1996). Looking back few decades, Meyer (1986) denoted that radicalization of old approaches results in new actions; sometimes disrupts or obliterates the antecedents (see also Oliver, 1992). Such vibrations, disruptions, deconstructions, and upheavals in organizational practices cause to shape, uphold, and reshape various recursive actions. Scott (2001) adumbrates institutions as "...cultured-cognitive, normative and regulative elements that ... provide stability and meaning to social life ..." and are "...transmitted by various types of carriers, including symbolic systems, relational systems, routines and artifacts and they operate at multiple levels of jurisdiction." Similarly, the inured values confront severe defiance as periodical evolution interrupts the smooth flow of practices by setting standards. The recurring patterns tear up and move to a new state abandoning the old ones. In order to understand how firms adjust to regulations by twisting and turning their existing practices, sometimes decimating extant ones, and begetting new practice amid sudden changes, the study attempts to understand the upbringing phenomenon through the lens of institutional work.

Institutional work

Institutional work grew from a concept – that entails a set of actions – to a perspective – that is based on the relationship between institutions and actors (Hampel, Lawrence & Tracy, 2017). The authors maintained that the institutional work perspective is associated with the questions of how, why and when actors enact to shape institutions, and the assumption "that social reality is socially constructed, mutable and dependent on as well as embedded in the behavior, thoughts, and feelings of people and collective actors" (Hampel, Lawrence & Tracy, 2017). Lawrence and Suddaby (2006), in their seminal work, inscribes that institutional work refers to "the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions." In an organizational field, how actors pay efforts, intend to enact, and the ramifications thereof (Lawrence & Suddaby, 2006) cause to create, maintain and disrupt actions. Lawrence and Suddaby (2006) suggest that the institutional work perspective is driven by the sociology of practice theories (Bourdieu, 1977; Giddens, 1984), agency, and agencement. The scholars also added that the creative and knowledgeable work of actors - individual, group, state, judiciary, government, regulation, technology or other actors – attempt to achieve the anticipated goal and, hence, interact with extant socio-technological structures (Lawrence & Suddaby, 2006). The lens of institutional work distinctly acts on the institutional entrepreneur, antecedent that breaks an inured institution and brings a new one in place, with sort of adjustment and modification that help institution travel over time (Lawrence & Suddaby 2006). Organization scholars have come to a consistent peroration on institutional work and view institutional work as a tool of studying institutional changes and dynamics in various markets generating an analogous platform that is deeply rooting in institutional theory. Three indispensable institutional works connote, though manacled, different interpretations with conspicuous insights. Lawrence, Suddaby and Leca (2009) describe that creation of institutions is "primarily builds" upon "the notion of institutional entrepreneurship (DiMaggio, 1988), to explore the kinds of actors who attempt to create new institutions, the conditions under which they do so, and the strategies they employ (Garud et al., 2007; Lawrence & Suddaby, 2006; Lounsbury, 2001). On the other hand, according to Lawrence, Suddaby, and Leca (2009), the institutional work of maintaining institutions is usually practiced through both "ensuring adherence to rules systems" and "reproducing existing norms and belief systems" (Lawrence & Suddaby, 2006; Lawrence, Suddaby & Leca, 2009). Lawrence and Suddaby (2006) referred institutional work of disruption as a third dimension where state initiated regulations or breakthrough technologies disassociate taken for granted institutions and how a recursive action wiped out from an organizational arena. The institutional work of creation, maintenance and disruption is separately described into three stages.

First of all is institutional work of creation. Around four decades ago, Eisenstadt (1980) manifested the idea of institutional entrepreneurship in his comparative study on traditional cultures, then DiMaggio's (1988) essay on 'interest and agency in institutional theory,' described the concept of institutional entrepreneurship and how new institutions are created. The institutions are created by

the creative and knowledgeable work of actors. Lawrence and Suddaby (2006) said that 'the creative and knowledgeable work of actors which may or may not achieve its desired ends and which interacts with existing social and technological structures in unintended and unexpected ways.' Lawrence and Suddaby (2006) insinuate a set of nine distinct institutional practices that cause an actor to create new actions. These nine practices help actors engage in actions by creating new institutions as a result. The first three types of institutional work entail vesting, defining, and advocacy. These three institutional practices explicitly reflect political work in which actors reconstruct rules, property rights, and boundaries. The second group of practices includes constructing identities, changing norms, and constructing networks that essentially stress actions in which actors belief systems are reconstructed. The final group involves mimicry, theorizing and educating, in which actions are designed to alter abstract categorizations by modifying the meaning system. Lawrence and Suddaby (2006) describe the nine distinct institutional works of creation. First of all, advocacy refers to the "mobilization of political and regulatory support through direct and deliberate techniques of social suasion" (ibid). Secondly, defining demonstrates the "construction of rule systems that confer status or identity, define boundaries of membership or create status hierarchies within a field" (ibid). The third work of vesting refers to the creation of a rule structure which accords property rights (ibid). Fourth, constructing identities resembles the identification of the relationship between actors and fields in which the actors enact (ibid). Fifthly, changing normative associations indicates re-making of connections between practices and moralcultural foundations that twist and give birth to new practices (ibid). Sixthly, constructing normative networks refers to the construction of inter-organizational connections through that practices become more normatively granted (ibid). Seventhly, the association of new practices with the extant sets of practices is called the work of mimicry (ibid). Eighthly, theorizing demonstrates the "development and specification of abstract categories and the elaboration of chains of cause and effects" (ibid). Lastly, educating is teaching the actors necessary knowledge and prowess in order to supplicate the new practices (ibid). Among the nine institutional practices, four practices have been tailored in the discussion section including defining, constructing identities, constructing normative networks, and mimicry.

The second category of institutional work is maintenance. The institutional work of maintenance aims at 'supporting, repairing or recreating the social mechanisms that safeguard institutional compliance' (Lawrence & Suddaby 2006). Lawrence & Suddaby (2006) suggest six distinct institutional practices for maintenance. The first set of the three practices are enabling, policing, and deterring. These three practices primarily address the maintenance of institutions through ensuring adherence to rule systems. The second group of practices entails valorizing and demonizing, mythologizing, and embedding and routinizing. These three practices pay attention to maintain institutions by replicating prevailing rules and belief systems. The next sentences describe a bit more on each institutional work of maintenance. First, enabling work refers to the making of the rule that facilitates, supplements and backs institutions to survive including authorization of agents or creation of new roles (Leblebici et al., 1991; Lawrence & Suddaby, 2006). Second, policing is the second category of institutional work that ensures compliance

through enforcement, auditing, as well as monitoring (Lawrence & Suddaby, 2006). The third category of institutional work of maintenance is deterrence that alludes institutional maintenance by agreement with rules focusing establishment of coercive barricades to institutional vicissitudes (ibid). Then valorizing and demonizing is placed fourth that maintains institutions by providing for public consumption by positive and negative examples that illustrate the normative foundation of the institution (ibid). Fifthly, mythologizing refers to the past but the present where actors attempt to reserve normative underpinnings of an institution by mythologizing her history (ibid). Finally, the sixth category of the institutional work of maintenance is embedding and routinizing that essentially entails infusing the normative foundation of the institution into day-to-day routines as well as organizational practices (ibid). Enabling and 'embedding and routinizing' have been used to examine the empirical findings in the discussion part.

Finally, state and non-state actors work "through state apparatus to disconnect rewards and sanctions from some sets of practices, technologies or rules"; attempts to disrupt institutions by disassociating the practice, rule or technology from its moral foundation"; and undermining core assumptions and beliefs" which stabilize institutions" (Lawrence & Suddaby 2006; Lawrence, Suddaby & Leca 2009). Disruption of practice (Lawrence, Suddaby & Leca 2009), deinstitutionalization (Oliver 1992) are interchangeably used in literature highlighting institutional disruption as a dynamic loss or incoherence of practices for some antecedents, more likely, regulations, technologies, political decisions, are in place at some point in time (Oliver, 1992). Lawrence and Suddaby (2006) pinpoint that the possibility of institutional disruption lies in the work of an individual or collective actors. The authors also added that institutional work of disruption involves "attacking" and "undermining" the mechanisms that lead individual or collective actors to comply with the institutions (Lawrence & Suddaby, 2006). Oliver (1992) in her work on antecedents of deinstitutionalization maintains deinstitutionalization (institutional disruption) as erosion or discontinuity of an "institutionalized organizational activity or practice." In order to more diaphanous, the author clarifies when an organization undergoes some sort of transformation (e.g., with the emergence of new regulations), the prevailing ideas and values start to lose legitimacy and become discredited. Nicely excerpted, Oliver (1992) outlined deinstitutionalization as a process with antecedents. Lawrence and Suddaby (2006) analogously averred that "disruption of institutions involves institutional work that is distinct from that associated with the creation of new institutions." Lawrence and Suddaby (2006) refer to three categories of institutional work of disruption. First, disconnecting sanctions or rewards refers to a situation where the state itself, judiciary, or other state apparatus involves in the disruptive work by disconnecting rewards and sanctions from a set of practices or rules (ibid). Secondly, disassociating moral foundations is the second category of institutional work of disruption that has the possibility to disrupt an institution by not cooperating practices, and rules as the practices or rules might contradict the moral foundation of practitioners within a particular cultural context (ibid). Finally, undermining assumptions and beliefs is the final category of disruptive work where actors undermine core assumptions and beliefs because of associated costs (mental and/or

material) involving some certain practices (ibid). Disconnecting sanctions or rewards, here regulation as sanctions, has been used to examine the empirical data.

The methodology of the study

This thesis work builds upon a qualitative approach with a view to answering the research question. As the changes in laws and regulations necessarily break down the quotidian ways of doing business, these sudden upheavals cause to put an end to the old practices, set firms in a situation to initiate new ones and sometimes adjust some of the old practices with minor modification. I studied the changing behavior of the industry through learning from experiences of managers during the phases of regulatory upheaval. The reasons behind choosing qualitative approach are: first, in order to make sense of the convoluted real-life situation, it is very important to entail to the situations, people's feelings, and behaviors (Porta & Keating, 2008). Secondly, the qualitative research design ushers to study apropos everyday behavior (Silverman, 2013). Thirdly, the qualitative method is well fitting ones when a researcher tries to understand how things are done (Yin, 2014). On the other hand, I set a multiple case-study approach in order to understand people's experiences by studying experience focusing on the same functional area, here advertisement and promotion. The multiple cases circumscribe four leading tobacco companies (labeled as Company A, Company B, Company C and Company D) in Bangladesh. The rationalities behind choosing the top four companies are: firstly, the companies are parallel in their nature of functional areas (identical landscape), though the market size of the companies varies. Secondly, the companies have a long-established history of doing tobacco business in Bangladesh (time) and are established before 2005. Thirdly, these four companies are suitable to reflect more on how, as firms, to behave with changes in laws and regulations (knowhow). Fourthly, the four companies work as sources to bring different perspectives, strategies, policies, and stuff on how to handle an emerging situation when the state imposes adamant regulations and policies. The fifth of all, the companies hold the majority of the senior talents (actors). Finally, the regulations apply to every tobacco company equally and the companies are correspondingly supposed to oblige the regulations.

Data collection

I have chosen the interview as the primary means of data collection. I got the opportunity to interview managers in the leading tobacco companies through referral. Interviewed managers have been coded with R-01 to R-23 instead of using the names. With time constraints in mind, twenty-three experienced managers, who have experienced the fluxes during the enforcement of the regulation, interviewed so that it can leverage the observation in some way as long-term observation could comparably be beneficial in this regard. A total number of twenty-nine interviews have been conducted. Managers, who have been interviewed, comes from three functional areas, marketing and sales (sometimes written as 'sales'), legal team, and operations and work in the mid-level (as the head of five particular territories including Dhaka, Mymensingh, Chittagong, Rangpur, and Narayangang zones). The respondents have been interviewed in-person, and via telephone and Skype (See Table No. 1). The respondents and I preferably used Bangla and English as the media of conducting interviews to make sense of the phenomenon in a more

meaningful way. In order to eradicate cultural, communication, and language barriers, I have chosen Bangladeshi companies to work with and get the most. The interview questions are open and aimed at having a thoughtful insight into how tobacco companies adjust to the laws and regulations. All of the interviews are recorded (in audio files and draft notes) in order to preserve the raw data for future use.

Table 1: The respondents with their coded names, position, and date and time interviewed.

Code	Date	Organization	Type of	Position	Department	Length
Coue	Interviewed	Organization	Interview	1 USITION	Depar unent	(hh:mm:ss)
R-01	2019-01-28	Company A	In-person &	Territory	Marketing and	01:36:00 &
	2019-02-11		Telephone	Officer	Sales	00:32:17
R-02	2019-01-29	Company A	In-person	Senior	Legal Team	01:10:00
				Manager		
R-03	2019-01-29	Company A	In-person	Territory	Marketing and	00:55:00
				Officer	Sales	
R-04	2019-01-30	Company A	In-person	Territory	Marketing and	01:07:00
				Officer	Sales	
R-05	2019-01-30	Company A	In-person &	Territory	Marketing and	01:22:00 &
	2019-02-07		Telephone	Officer	Sales	00:41:32
R-06	2019-02-03	Company A	Skype	Territory	Marketing and	00:35:24
				Officer	Sales	
R-07	2019-02-07	Company A	Telephone	Territory	Marketing and	00:45:00
				Officer	Sales	
R-08	2019-02-08	Company A	Telephone	Territory	Marketing and	00:42:21
				Officer	Sales	
R-09	2019-02-08	Company A	Telephone	Territory	Marketing and	00:28:43
				Officer	Sales	
R-10	2019-02-08	Company A	Telephone	Production	Operations	00:52:11
				Officer		
R-11	2019-02-11	Company A	Telephone	Senior	Legal Team	00:44:49 &
	2019-02-12		(2x)	Manager		00:37:38
R-12	2019-02-11	Company A	Skype	Territory	Marketing and	00:53:38
				Officer	Sales	
R-13	2019-01-31	Company B	In-person &	Territory	Marketing and	01:10:00 &
	2019-02-11		Telephone	Officer	Sales	00:43:03
R-14	2019-02-13	Company B	In-person	Territory	Marketing and	01:30:00
				Officer	Sales	00.47.00
R-15	2019-02-13	Company B	Telephone	Territory	Marketing and	00:45:00
				Officer	Sales	00.77.00
R-16	2019-02-13	Company B	In-person	Territory	Marketing and	00:55:00
	2010 22 11	~ ~		Officer	Sales	04.00.00.0
R-17	2019-02-14	Company C	In-person &	Production	Operations	01:23:00 &
D 10	2019-02-15		Telephone	Officer	36.1.1	00:28:19
R-18	2019-02-14	Company C	Skype	Territory	Marketing and	01:07:23
D 10	2010 02 17		T	Officer	Sales	00.47.00
R-19	2019-02-17	Company C	In-person	Territory	Marketing and	00:45:00
				Officer	Sales	

R-20	2019-02-18	Company C	Telephone	Territory	Marketing and	00:42:00 &
	2019-02-22		(2x)	Officer	Sales	00:38:11
R-21	2019-02-23	Company C	Telephone	Territory	Marketing and	00:47:39
			_	Officer	Sales	
R-22	2019-02-22	Company D	In-person	Territory	Sales	01:15:00
				Officer		
R-23	2019-02-17	Company D	Telephone	Territory	Sales	00:44:13
			_	Officer		
Total number of interviews					29	

Sampling strategy

As the tobacco companies underlie sensitivity of revealing information to the outsiders because of the industry's minatory stance against public health and regulatory concerns, the managers are skeptical about interviews and feel uncomfortable to some extent in engaging in data sharing processes about their experience. Thus I used the snowball technique to reach the managers. After communicating a senior mid-level manager (R-01) at Company A, I got connections to the other managers, I interviewed later, not necessarily all of the managers. Once I preliminary interviewed manager R-01 then he gave me a list of telephone numbers and told me to refer him (R-01)) to other managers. Then I started contacting them over telephone beseeching a slot of time for an inperson meeting using reference from the manager (R-01). Then eleven managers allowed me to interview them in person and additionally later over the telephone or skype [they said] if I need more data on the topic. The rest of the managers, I interviewed, was over telephone and skype using reference from manager R-01. About the only telephone and/or skype interviews, the managers were contacted first and allowed a time slot and then I interviewed the managers in their stipulated time slots.

Data analysis

The grounded theory is used as a propitious means to analyze the collected data. It is advantageous to use the grounded theory in order to analyze the clusters of transcribed interviews drawn from the interviews. The benefit of the grounded theory lies in the aligning of findings from the interviews to a sense-making tool where the researcher essentially expurgates and bowdlerizes the transcription into some meaningful tones. Correspondingly, after the transcription of the recorded primary data, I started with its treatment-process. The process is encouraged by grounded theory. The theory is expounded in two phases such as open coding – when research is pretty close to the collected raw data with the diminutive level of abstraction – and second order coding – when a researcher focuses very close to the data with a higher level of abstraction (Charmaz, 2014). In order to emphasize the importance of coding, Charmaz maintained that coding heavily depends on the solidity of data and in the analogous manner coding of interview transcription generates "ideas" and understandings that otherwise miss" (2006:69-70). At first, I intercept with perusing each interview script line-by-line, paragraph-by-paragraph, and page-by-page where I come up with précises (See table 2). At the same time as I go through each section of interview scripts, I asked myself what does the plot of interview data signals. In this way, I summarize each script and audio file (as some of the interviews were recorded in audio files). Well, the interviews are interpreted

to make sense of how recursive actions are deconstructed, constructed, and maintained in the studied workplace (Martin & Turner 1986).

Table 2: Sample data encryption

Collected raw data	Coding
"R- What do you think about the ways that your company now outreach consumers? I- [the regulation basically banned above-the-line promotion practices, then our company turned to initiate below-the-line (BTL) promotion practice. Following the below-the-line strategy, our team started to outreach the final consumers using a guided one-to-one communication process; where our individual team members go to a certain smoking zone in a particular area and accost	Outreaching consumers by building the root level consumer relations through consumer survey
the consumers on the spot and offer the consumers our products to justify our quality brand]	

Then I continued with the second part of open coding. Here, I started to construct themes from the summaries using the technique of 'labeling' (See table 3). Understandings from the situations, actions, and processes I asked myself whichever could be the plausible theme for the plot of summarized data. This process is called initial coding (Charmaz, 2006). In this way, I bent all the diminutive aspects into themes and attempted to make sense of the themes by creating a clearer and bigger picture of how the regulations cause to deconstruct, construct, and maintain institutions.

Table 3: Sample data encryption with theme

Collected raw data	Coding	Coding with theme
"R- What do you think about the ways that your company now outreach consumers?		
I- [the regulation basically banned above-the-line promotion practices, then our company turned to initiate below-the-line (BTL) promotion practice. Following the below-the-line strategy, our team started to outreach the final consumers using a guided one-	Outreaching consumers by building the root level consumer relations through consumer survey	Below-the-line promotion practice

to-one communication process;	
where our individual team	
members go to a certain	
smoking zone in a particular	
area and accost the consumers	
on the spot and offer the	
consumers our products to	
justify our quality brand]	

In the second order coding, I categorized the data – initially open-coded data – into different clusters of information with more abstract meaning. When sorting the data into categories, I organized the information into five parts: i) foregrounds and general information on the firms and the industry; ii) promotion practices that became apparent before 2005; iii) the practices that the regulation caused to distinct; iv) the practices that regulation caused to initiate by the firms; and v) practices that are still apparent in the firms with little modification. After sorting the data into a taxonomy of five classes, I advanced to draw analogous patterns sandwiched between them. In this part of the process, I continued to compare different segments of text from each interview script with each other to see how the keywords or categories of data frequently iterated. Finally, I came up with a thesaurus of categories of empirical data set that I presented in the empirical section of the thesis work in an ornate manner. To emphasize more, the grounded theory does not necessitate a linear process rather it is more open and overarches many different aspects into its anchor (Martin & Turner, 1986). This process suggests to produce a tenacious analysis out of the findings through interviews and make some meaningful and conspicuous rendition on the plots of real-life data. This approach of analyzing the interviews hints an account of how long-established practices were changed during a stipulated time period when regulations come in effect and make sense of how firms are ready to deal with such regulatory changes.

Ethical consideration and demarcation

Myriad constraints are present in doing qualitative research. As a means of data collection, interviews are perhaps not asunder from that reality. "To get relatively "close" to the meanings, ideas, discursive and/or social practices of a group of people" is not that easy, meaning that, qualitative research involves complex process and surrounded by intellectual and political problems (Alvesson, 2003). In interview technique, interviewers and interviewees, involved in the interviewing process, might have some sort of predilection to a party or discourse, contradict with their identity and power (Kvale, 2006), and produce a flummoxed result out of the process. There are human factors, for instance, interviewee's mood and personality, experiences, perceptions, and the context itself could cause to produce garbled responses. A few managers were expecting me not to flush any information about themselves anywhere in my thesis work or else. Informants were very aware of sharing some critical information about the regulatory aspects, for example, enforcement of laws and law enforcement agencies' role in carrying out such regulations. Some of the interviewees were unwilling to share the information because the interviewees see regulatory matters as concerns. Still, there had a bunch of managers who got interviewed. Another limitation of using qualitative interview is that access to the corporation. To what extent, an outsider (as a

researcher) might get access to get close to a manager. If there are secrecy and clandestine matters that might be affected by the presence of an outsider, it is a hindrance. The limited access generates a partial picture hindering plenary picture of the scenarios. Similarly, the conundrum of not getting permission to access firms' regulatory documents in order to make sense out of those documents perhaps affect the intent of research adversely. I adopted the snowball (referral) sampling strategy in order to get in touch with the interviewees and collect the data set. The strategy does not necessarily represent the number of managers that are working for tobacco firms in Bangladesh, it does not perhaps the succinct representation of facts rather an overall generalization of the insights drawn from twenty-three managers in different areas and levels in the organizational hierarchy. Generalization of reality based on the findings from an open interview which is grounded on snowball sampling unearths more convoluted results and overlaps a larger population. Time demarcation was a big constraint in action studies because long-established recursive actions require longitudinal surveillance of practices over a significant period of time in order to have relatively clear insights. Immense critics attenuate the qualitative study because it is very difficult to generalize the case findings to a distinct context to the fullest extent (Flyvberg, 2006).

Empirical section

This section of the thesis organizes and reports empirical data into four sub-sections. First of all, a brief introduction of the context is manifested in the maiden sub-section. Secondly, it is tried to show how the story was developed on the eve of the enactment of the regulation. Then, the third sub-section shows how tobacco firms dealt with the promotion practices before 2005 and how smoking and tobacco use control act exiled old promotion practices. Finally, the fourth sub-section reveals interviewed data on how the firms took initiatives and actions in order for dealing with such a change in regulation after 2005 and onwards.

A glimpse of the setting

Bangladesh is one of the fastest growing economies in South Asia (International Monetary Fund [IMF], 2018) and 8th most populous countries in the world (Central Intelligence Agency [CIA], 2018). Agriculture, industry, and service are the three major sectors of the Bangladeshi economy (CIA, 2018). In 2017, the estimated contribution of the industrial sector was 29.3% to the gross domestic product. The industry growth rate is approximately 10.2% (CIA, 2018). Amongst the significant industries (jute, ready-made-garments, leather, tobacco, tea, and natural gas) (CIA, 2018), the tobacco industry has an unaccompanied share, approximately 7.8% of the gross amount of taxes to the country's exchequer (WHO, 2017). The tobacco companies single-handedly pay a significant portion (around two-thirds) of their revenues as taxes to the government of Bangladesh (British American Tobacco Bangladesh [BATB], 2019). Tobacco farming, production, and consumption are not that pervasive. About 85,000 metric tons of tobacco are produced annually (The TobaccoAtlas, 2014). A large number of people are employed in farming, production, marketing, and sales of tobacco products. A survey adumbrates that an overall 35.3% adults (age 15+) in Bangladesh consume tobacco products, smoked and smokeless ones (WHO, 2017). Similarly, Bidi, domestic handmade cigarette, is also popular in the countryside. The latest survey

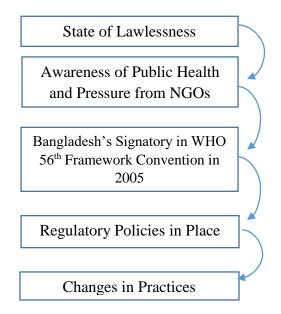
demonstrates that more than a quarter of Bangladeshi adult smokers consumes Bidis (WHO, 2017). In Bangladesh, there operates a few renowned tobacco companies, namely, British American Tobacco Bangladesh which currently holds the significant market shares around 62 percent (BATB,2019), Japan Tobacco International (newly merged corporation with United Dhaka Tobacco Company Limited, previously known as one of the Akij Group's concern) which holds about 20 percent market share ("Single biggest FDI", 2018), Philip Morris International, Abul Khair Tobacco, Nasir Tobacco, Pace Tobacco Industries (Bd) Ltd., Sonali Tobacco, Aziz Tobacco, Ansar Tobacco and a few other domestic companies which have the rest of the tobacco market share in Bangladesh (Rumi et al., 2014).

Development of the story

The tobacco industry has a long history in Bangladesh. The first tobacco company established in 1910 (BATB, 2019). Although there operated other fledgling domestic companies along with the renowned companies, there were no regulatory policies to navigate the industry in some direction. Whatsoever the tobacco industry remained uncontrolled in terms of government policies and regulations over a long period of time. Furthermore, the tobacco products (both smoked and smokeless ones) have a health concern of people. American Public Health Association [APHA] (2019) specifies public health as "the health of people and the communities where they live, learn, work and play." With time passed, people become aware of the bad effects of using tobacco products. At the same time, the pressure from the Non-Government Organizations (NGO), volunteering in Bangladesh, also added dimensions in the movement against uncontrolled usage of tobacco products and unregulated sales and promotions thereof. One more stimulating event came about in 2003 when Bangladesh signed WHO 56th Framework Convention which basically makes the government bound to enforce regulations controlling smoking and usage of tobacco products in Bangladesh (WHO, 2019). As a constituent of World Health Organization, the Government of the People's Republic of Bangladesh was supposed to regulate her longunregulated tobacco industry within a framework which resulted in attrition to the risk of jeopardizing public health and regulated tobacco industry.

In order to promote public health, discourage the use of tobacco products, navigate the tobacco industry at the right direction, the smoking and tobacco product usage (control) regulations first came into effect in 2005 in the history of Bangladesh. The regulation, followed by few amendments and public notices that help the regulatory enforcement more flowing, are meant for providing provisions in order to guide marketing, sales, promotion, purchase, production, and use of tobacco products. Furthermore, there introduce several public notices by the concerned ministry for a further rendition of the regulations and supplement to the existing regulations. Suddenly, the long-established practice of doing business are largely affected not only the production and use but sales and purchase thereof. Many provisions in the acts deliberately mention how tobacco companies promote and advertise their products. Exhibit 1 shows the story in a nutshell in the following.

Exhibit 1: Development of story and confluence of events over time.



[Source: Desk analysis of chronological development of the events during the time of regulatory change based on interviews with managers, R-01, R-05, R-11, and R-21]

Promoting tobacco products on the spur of the enactment of the law

Before the birth of Bangladesh, at the very outset, the British government took initiative in order to proscribe smoking and it was exclusively applicable inside the railway compartments under the only article 110 of the Railways Act 1890 (The Railways Act, 1890). Basically, the Railways Act of 1890 did not have to do anything with the promotional practice of tobacco products. Similarly, in 1919, the then-British regime also banned juvenile smoking, meaning that a young adult under 18 was forbidden to consume tobacco products of any form (Juvenile Smoking Act, 1919). Necessarily, the law did take no effort to attenuate the promotion of any tobacco product.

Except for the above-mentioned two regulatory measures, there was no more law and regulatory policy that bothered the tobacco companies to promote their products in Bangladesh. More specifically, there were no bindings to promote tobacco products before 2005. For a long period of time, from British colonial period (from 1757 to 1947), through Pakistani regime (from 1947 to 1971), to present Bangladesh (from 1971 to 2005), the promotion of tobacco products was set to an undefined limit. As a result, the tobacco companies exercised an abundance of privileges in connection with the promotion and advertisement of tobacco products before the enactment of regulations in 2005.

Promotion tactics (sometimes recognized as advertising strategies) are generally classified into two families, Above-the-Line (ATL) and Below-the-Line (BTL). These advertising strategies are carefully applied by managers depending on circumstances and contingencies and using loopholes and demarcations of regulations. ATL promotion practices include advertising using electronic-print media and display, outlet decoration as well as wall-writing in order to instantly reach a large pool of consumers. On the other hand, BTL practices entail establishing and maintaining of consumer relations, outlet relationship, gifts giving and the like and these tactics are preferable for fostering meaningful relationships with likely clienteles. One mid-level marketing manager, R-03, — who worked at the company A — stated his expository observation of the scenario before 2005, as follows,

[...radio, and television advertisement, billboard, outlet decoration, dummy packet for display at outlet, wall writing, and other ATL promotion practices were used as a means of promotion...it was very open and we could promote using almost any medium throughout the times before 2005...only in the early 1990s, the then-President of Bangladesh in an announcement urged cigarette companies to display written health warning – smoking is injurious to health – on the packet of cigarette, and to refer the health warning on television and radio advertisements and in other media as well. We did that as well but it did not have to do anything with banning promotion practices as it is after the act came into light in 2005...]

Adhering to the point of ATL, I asked manager, R-11 – from the legal team of the same organization (Company A) – to elaborate more how it was to advertise their products through radio/tv advertisement. He describes radio/tv advertisement when there were no significant regulatory obligations from the state.

[...being heavily reliant on the ATL practices, tobacco companies that operated before 2005, mainly prefer to advertise on radio or television. Radio and television were the mainstream means of advertising tobacco products. ... by maintaining proper guidance, we, as a tobacco firm, advertised on national and international televisions and radios – those waved the radio programs nationwide and was very popular to the countryside people –... although, there were some other means, for instance, billboard, dummy packet display, decoration of walls, and outlet beautification as such.]

Wall writing, outlet decoration, and dummy packet display at outlets also caught significant application to tobacco companies as a means of promoting their products. I asked one of the sales managers from Company D to know how these practices were and worked before the regulation was enacted. Manager R-22 limns that,

[...writing on the wall, outlet decoration, and dummy packet display at outlets were largely observed long-standing practices in Bangladesh during the 70s, 80s, 90s, and even before the law came into effect in 2005. These practices were very easy and cheap compared to other ATL promotion practices at that time... these practices helped a lot to outreach mostly in the rural areas and urban areas as well.]

Sponsoring public event creates some sort of incumbency effect to the sponsor. Sponsorship of musical concerts, sports events, and were widely used means of promoting products by the tobacco companies. By associating outside organization, sometimes musical bands, sports organizers, and local welfare community. Manager R-05 – a territory sales manager from company A – depicts the clear picture of the sponsorship and how it worked before 2005 at their company in the succeeding excerpts,

[...semi-annually, our company sponsored public events, especially musical events, in order to entertain people. We did that with the association of organizations whoever arrange some sort of sports or musical concerts and the events were mostly in the urban areas. The law enforcement agencies even worked together with us to smoothly conduct these events in public at the time. ...however, with the emergence of the regulations in 2005, we stopped sponsoring those outdoor events...]

Interestingly, the interviewees were stopped at a point where the interviewees see promotion practices before 2005 as above the line (ATL) and where the interviewees say that promotion of tobacco products was more dilate and state did not intervene notably on advertisements and sales of tobacco products.

Promoting tobacco products after the regulations

After the enactment of the law – The Smoking and Using of Tobacco Products (Control) Act, 2005, abruptly a new challenging situation appeared before the tobacco firms with leaving ironclad provisions banning advertisement and promotion of tobacco products and guiding the tobacco business by adding different magnitudes. Shortly, after the Smoking and Using of Tobacco Products (Control) Act, 2005 was introduced, another rule, called the Smoking and Using of Tobacco Products (Control) Rules, 2006 was also introduced in order to elaborate contradictory provisions in the act of 2005. However, this regulatory stanchion causes tobacco firms to behave accordingly as stated in the provisions of the act and elaborations of provisions in the rule. How the firms experienced the regulatory sanctions and interweaved their promotion practices amid such regulatory sanctions, what the firms did in order to conform with the regulatory bans on promotion, and how they did those stuff – were some of the wide-ranging questions to the managers at the case firms. The experiences shared by the managers at the studied companies have viewed the change as described in the subsequent phases.

State intervention in the forms of the enactment of laws, sanctions, public policies, or judiciary measures might be either opportune or inopportune for firms operating in a business milieu. Firms also readily proceed to revisit the areas and the set of policies, and strategies that have been affected by such regulatory actions. In the case of tobacco control regulation, the scenario was not the absolution. An early interview with one of the marketing and sales managers, R-01, who works with company A, interpreted it this way,

[...we as a team worked to find out the areas of operations and the policies and strategies relating to each area of operation that was affected by the law... the law largely affected the advertisement and promotion of our products and guided the ways of advertising and promoting our brands... advertisement and promotion were the major areas that required substantial attention... state's regulatory intervention radically ordained us to redefine our policies, and strategies, and the ways we were used to advertise for years...]

The age-old doing of ATL practices was completely hindered by the regulation that restricted the tobacco firms to search for new ways of promoting their products. As the laws entail provisions banning advertisement in the print, electric and other media of advertisement, for example, billboard, poster, leaflet, display of dummy cigarette packets, writing on the wall, and decoration of outlets – those were the most common promotion practices observed in the tobacco firms before 2005. Firms founded 'consumer relationship' – one of the BTL practices – as a gateway to outreach their products to consumers. Manager R-04 describes how their firm starts to establish a consumer relationship to outreach the consumer by toppling the regulatory provisions. He put it in this way,

[...the regulation basically decimated ATL promotion practices, then our company turned to initiate BTL promotion practices. ...by introducing BTL practice, we attempted to outreach the final consumers, for example, using a guided one-to-one survey process; where our individual marketing team go to some certain smoking zones in particular territories, accost the consumers on the spot, and offer the consumers our products for free to justify our products. This is how we strengthen consumer relations, in other words, establishing and maintaining a robust consumer relation assist a lot to outreach the consumers...]

The industry retailers are very large and act as crucial role players in the distribution channel because the retailers reach out to the final consumer. Establishing and maintaining a good retailer relationship provides a meaningful ground to uphold a company's brand. A sound retailer relationship indirectly entails this large number of retailers in the promotional process. As part of BTL promotion practice, maintaining a relationship with the retailers helps a lot to outreach the consumers. One senior marketing manager R-10, describe this, as succeeds,

[...we strategically use retailers as a promotion media, our team members go directly to the outlet in their concerned area and approach to the retailers about how the retailers could get a higher markup by selling our products. Here, we show our promise to offer a higher profit compared to our competitors so that the retailers feel motivated to sell our brands first...]

Tobacco products (smoked and smokeless) are classified into four segments, premium, average selling price (ASP) premium, value for money (VFM), low segment. Many companies in the industry do business with the premium and ASP premium products only. Some of the companies do their business with the lower segments. But with the changes in the regulation, nowadays, companies changed their tactical position by extending their product line and sell low segment products along with the premium ones and vice-versa in order for capturing the market. Supportively, one of the senior managers R-01, described this as a strategic creation of a new way of promoting their brands, though it is expensive, crucial and requires a significant change initiative to implement in operations.

[...when the state enacted the smoking and tobacco product usage (control) act in 2005, our company took a strategic turn by initiating low segment products so that a large range of the consumers could be drawn upon and watch their brands out. This strategic move significantly helped the company to reach out to our brands to the low and middle-income consumers...]

Many companies build AKTC (Agricultural Knowledge and Training Center) in order for knowledge sharing and building a direct relationship with the farmers. Where the farmers receive drills on how to reap the best out of their extant farmlands and resources. Following this AKTC trajectory, companies make their relational network more pervasive and pandemic. In turns, a large pool of farmers associated with the knowledge-sharing centers beware of the company. Manager R-18 shared as follow,

[...just after the regulation in 2005 comes into enactment, our company set strategic agricultural knowledge-sharing centers in order to entail farmers in the greater business process. We first established knowledge-sharing centers in different zones where most of the raw tobacco are farmed. ...then, we, with the necessary resources, continuously facilitate the green tobacco cultivation process and ensure a community sense among the farmers ...as a result, these susceptible farmers become aware of our company and influence others symbolically by word of mouth among their community where the farmers belong to...this indirectly influenced our brands and ingrained an image of our company in the farmers' respective communities.]

There exposes a strong regulatory provision on the involvement of Corporate Social Responsibility (CSR) by the tobacco companies. According to the fifth article of the Smoking and Tobacco Usage (Control) Act 2013 (Amendment),

"any person engaged in social activities under Corporate Social Responsibility or in case of donation on such activities, shall not use any name, sign, trademark, or symbol of any tobacco manufacturing company or cause them to be used or shall not encourage other persons to use those."

Manager R-11 from the legal team of a tobacco company excerpts that,

[...our corporate social responsibility activities are aimed at contributing to social and environmental sustainability and exclusively concentrate on enlightening the lives of farmers and do not promote any of our brands. ...our company started establishing free drinking water plants in different parts of the country where Arsenicosis is acute and have a scarcity of fresh drinking water ... we also have an 'educating youth' program where we cooperate primary school in rural areas in order to spread education. ...although we do not promote our brands through these CSR efforts, there still have some impression left on the psychological processes of the communities we are involved in...]

Gifts are the means used to impress and entice one's attention or sometimes make someone more affectionate to someone. For tobacco companies, as above-the-line promotional activities are proscribed, the inception of the idea of gifting the customers is a value-adding one. In an interview, Manager R-20 shared that,

[...labeled lighters, matchboxes, rolling box as such are gifted from our company to the outlet retailers and final consumers in order to brand; as regulations specified nothing about the gifts. This is a sheer loophole; we use this loophole in order for reaching our customers.]

As provisions are enacted bereaving some loopholes, a few cigarette companies yet succor indoor events without limning their company name or logo anywhere and anyway before, during and after the indoor events. These indoor events are usually sponsored from behind by tobacco companies. A territory marketing manager, R-18, shared his view on sponsoring indoor events that as follows,

[...without mentioning the company name and logo, our company yet sponsors a few indoor events for the entertainment purpose but promotional ones; preferably, indoor musical concert, indoor programs like youths voice et cetera...]

Ensuring efficient customer outreach perhaps refers to a crucial and substantial part of doing business. Amid the regulatory sanctions on promotion, tobacco firms essentially thought in diverse directions using their right brain. One senior territory marketing manager, R-07, brought the sustainability aspect on the table during the telephone interview with her. She put the sustainability efforts as a leveraging strategy to cope up with the regulatory sanctions on promotion,

[...we, as one of the major stakeholders in the industry, initiated afforestation projects as part of our sustainability program and commenced partnership projects with farmers through sustainability program aligned with good agricultural practices and crop management practices... these projects help us in two ways, first, it shows we are prone to sustainability and, secondly, the projects help us reach a large pool of people... I don't know but I guess that these projects passively leverage our promotion activities a bit...]

On May 2, 2013, the government enforced The Smoking and Using of Tobacco Products (Control) (Amendment) Act, 2013 that contains amendments to the 2005 Act. And two years later, The Smoking and Tobacco Products Usage (Control) Rule, 2015 enacted elaborating many of the provisions of the Smoking and Tobacco Products Usage (Control) Act, 2005, as amended by Act No. 16 of 2013.

Beyond the extant laws, their amendments and elaborations, the concerned ministry – The Ministry of Health and Family Welfare – issued directions, named as Public Notice, from time to time in order for supplementing the laws and regulations. To discourage the use of tobacco products, the government conspicuously hammered the tobacco companies by provisioning such graphical health warning. The succeeding excerpt emerged from one of the manager's (R-11) dialogue,

[...this public notice does not have to do anything with promotional activities and it was just an ordain to tighten the public awareness by printing pictorial warning on cigarette packets covering 50 percent of the top surface and the back... and our company have to do nothing with promotion practices, I guess. ... and at the same time, we are aware of abruption and amendment, if any, come further in the future...]

On March 12, 2015, The Ministry of Health and Family Welfare, for the first time, issued a guideline showing nine specific graphical health warning images that are required to appear on the tobacco packets. The public notice also shows what would be the measurement of such display on the tobacco packages. The images were issued pursuant to Smoking and Tobacco Products Usage (Control) (Amendment) Act, 2013 and Smoking and Tobacco Products Usage (Control) Rule 2015. Later on July 4, 2017, the second public notice was issued by the National Tobacco Control

Cell of the Ministry of Health & Family Welfare that clarifies the placement of the graphical health warning labels. These efforts, incepted by the concerned ministry, made the advertisement and promotion of the tobacco products harder and harder over time. I asked manager R-14 how their company treated this issue. He replied as below,

[...the tobacco companies used 30 percent of the upper and bottom sides of the tobacco package to cast the graphical health warnings before 2015, and it was not worth placed, then the concerned ministry in the first public notice in 2015 intercepted the provision to highlight the health warning by covering 50 percent of both parts (upper and bottom) of the packages. ... the issuance of the public notice did not affect our promotion policy right now but it admonishes us to be aware of the future changes... when the second public notice in 2017 came into effect, the placement of the graphical health warning was settled indicating the upper part of the package...]

Apart from the several regulations, and state influences, several managers indicated that the loopholes in the regulations, taxation policy of the government, the export of tobacco products outside, and the increase in disposable income of the consumers are also contributing factors that implicitly help tobacco firms to burgeon over the barriers. Manager R-01, stated in an interview over the telephone, as succeeds,

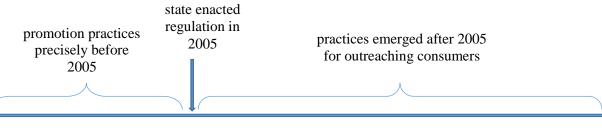
[...the disposable income of consumers recently increased and this, along the way, elevates the purchasing power. ...not only increase in disposable income but loopholes in the regulation, government taxation policy, faulty enactment of regulations, and companies export-bound policies sapped the pressure of regulatory sanctions on sales and promotion of tobacco items...]

Under this section, several interviewers have told the same story and expanded upon the quoted practices above. Thus, the most relevant interviews are upheld in the preceding section. Nonetheless, managers have unfavorably attempted to reflect their experience throughout the interview sessions on how their firms altered advertisement and promotion after the regulatory measures were taken by the state.

Discussion

At the outset of the empirical section, the findings indicate that, for a hundred years, the tobacco companies remained beyond state guidance and surveillance by regulatory means. During these periods of time, the tobacco firms developed and carried out their own ways of promoting products. Then, the latter sections show respectively the promotion practices that were prevalent before the regulation came into enforcement and the practices that became apparent after the regulation was enacted in 2005. Exhibit 2 shows the quintessence of the promotion practices that were predominant before 2005, the newly created actions that have become pivotal ways of leveraging the old promotion practices and the alteration of some old practices with slight modification and adjustment to the date.

Exhibit 2: Promotion practices and actions emerged before and after the regulations came into enforcement.



Old promotion practices

- Advertising on mass media i.e., television, radio, newspaper
- Use of billboards, wallwriting, outlet beautification or decoration as a means of advertisement
- Gift-giving
- Sponsoring public events
- Involving in CSR activities to outreach consumers indirectly

New practices leveraging old ones

- Establishing retailer relationship
- Initiating consumer relation efforts
- Adding new product in the companies' product line
- Knowledge sharing centers for farmers
- Outreaching clienteles through the sustainability programs

Old promotion practices with modification

- Gift-giving
- Sponsoring events indoor
- Involving in CSR activities without using names and logos that might influence consumers

[Source: Selected interviews outlined in 4.3 and 4.4 sub-sections.]

Whilst the enactment of regulation in 2005 mesmerized plenary attention of the tobacco firms by questioning the ways of promotion and advertisement (Czarniawska & Sevon, 1996). Although the tobacco industry has a glorious long-pronged history of carrying out promotion activities, suddenly after the regulations were enforced, things got through some periods of institutional instabilities. To reinforce, Czarniawska and Sevon (1996) maintained that institutional change as "being the periods during which people begin questioning things that were previously taken for granted". Similarly, Tolbert and Zucker (1983) alluded that institutions go through periods of fluxes as well as stability because of changes in regulations, technology, judiciary, and so forth. The discussion of the findings is divided into four pivotal fragments. In the first part, an exegesis on the disruption of promotion practices has outlined, showing how state through regulatory apparatus extirpated the long-standing explanation of promoting tobacco products in the firms under study. The second segment discusses how the new practices emerged after the ostracization of the old ones. The third expository part demonstrates how some of the promotion practices still survive with slight modification. The fourth and final part gleans all three parts in a single melting pot and tries to make a consolidated discussion touching all three institutional work.

Promotion practices on the spur of 2005: disruption

As an aftermath of enforcement of the law in 2005, the tobacco companies immediately rescinded their long-standing ATL promotion practices. Firms stopped advertising on television and radio and pulled out promotion practices such as writing on the wall, outlet decoration, billboard display, dummy packet display, and so forth from their promotion activity list. This means that the regulatory sanctions upset all ATL promotion practices practiced by tobacco companies for years. Lawrence and Suddaby insinuate that state – as one of the most influential actors in a social setting, through "state apparatus" – can directly invalidate "previously powerful institutions" by enforcing laws and regulations (2006:235). It is found that the tobacco firms that worked out the ATL practices for years and accustomed to those practices as the inured set of actions. Not only constructed in the organizational setting but also taken as granted actions for a long span of time in the tobacco firms (Czarniawska & Soven 1996). Though constructed in the organizational settings, the typical ways of promoting tobacco products went in vain because of the enforcement of such ironclad regulations. The enactment of new regulation, change in regulation, or revision thereof, extirpate the preceding passé actions and leave options for new actions or modification of previous ones. Supporting the empirical findings, Czarniawska and Soven (1996) added that old practices are obliterated in times of changes and such change leaves questions and deconstruct the fore social order. Jones (2001) implies how court judgments (or decrees) impede the smooth functioning of institutions over time. Likely, the empirical section brings forth how the regulation, amendment, ministry-drawn public notices deconstructed the recursive actions practiced by tobacco firms. Such abruption of routine practices because of regulation is referred to as the erosion or discontinuity of an institutionalized organizational activity or practice (Oliver, 1992). The first part of the empiric outlines how institutions, essentially stable and recursive, collapsed because of sudden vicissitude in state components, here regulations. It (regulation) was abrupt and so

precipitously implemented action by the state. Similarly, Leblebici et al, (1991), in part, signals how state intervention disassociates long-pronged actions and ultimately exhort to corporeal institutional changes. By imposing sanctions by regulation, the state itself creates a situation where tobacco firms were supposed to wind off a set of long-standing practices and rules (Lawrence & Suddaby, 2006).

Promotion practices after the enactment of regulations: creation

Lawrence and Suddaby (2006) suggest that institutions are created by constructing normative networks by connecting organizations and individuals. The empirical data indicate that the tobacco firms do so by introducing and strengthening retailer relationship, that entails establishing a direct relation with retailers in order for outreaching a larger pool of consumers. In other words, interorganizational connection (tobacco firm-retailer) establishes new confines by association within the firms and retailers which helps form the relevant group with respect to their interest's compliance (Lawrence & Suddaby, 2006). By establishing strong consumer relations – through in-person open, respectful dialogue with the individual consumers – ameliorates branding policy more effectively. The tobacco companies, having left their ways of doing a market survey in public, follow a new trajectory. In doing so in a private two-way respectful dialogue, the tobacco companies adopted a new practice in branding their products. Zilber (2002) alluded that 'an open, respectful dialogue' succors to reach a larger pool of audiences. In the cases under study, companies use a strategy of adding new product in the companies' product line. When the regulation comes into enactment, one of the actions demonstrated was that tobacco firms tactfully launched new products in the product line, especially the low segment products in order to turn the attention of a greater pool of consumers toward their firms. Lawrence and Suddaby (2006:225) termed it as 'mimicry' by associating "new practices with existing sets of taken-for-granted practices." The aim of such an attempt is to leverage existing sets of inured practices added by Lawrence and Suddaby (2006). Tobacco firms established AKTC (Agricultural Knowledge and Training Center) for the purpose of knowledge sharing and building a direct relationship with the farmers in the countryside which in turns created in identities (Lawrence & Suddaby, 2006), Although it is not essentially a new set of activity whilst regulations narrowed the way of promotion; tobacco firms delve into some tricky ways to involve people and base robust relationship between them so that this effort in turns supplements the promotion activities and helps reach out present and possible clientele. This identity delineates a relationship between the actors by creating space for exchanging knowledge and training for many actors. Similarly, tobacco firms initiated new practices as in the name of sustainability programs that aligned farmers, actors like government and other stakeholders in a single queue and helped the firm to reach a pool of present and prospective customers. Lawrence and Suddaby insinuate that creation of new identity buttress the way an institution grows up (2006).

Promotion practices after the enactment of regulations: maintenance

Sponsoring outdoor concerts were completely ostracized by acts but a few tobacco companies still uphold the old practice by carrying out concerts indoor, and of course, masking their logos and names. This modified action wires the long-established old practice by enabling it to exist even after the regulatory ostracization. This is called enabling work of maintenance, as Lawrence and Suddaby (2006) claimed it as the "creation of rules that facilitate, supplement and support institutions." The changes in the way of sponsoring concerts, thus, is institutional work of enabling. To strengthen, Zucker (1977) claimed that "...social knowledge once institutionalized exists as a fact, as part of objective reality, and can be transmitted directly on that basis." Also, Lawrence and Suddaby (1996:230) added that the initiation of ways of doing things – that supplement previously practiced institutions to exist – is "required to ensure institutional survival", and to assist an institution to embed in the organizational setting. On the involvement of CSR activities, tobacco companies similarly enabled the CSR activities by diverting the way of doing CSR activities that were apparent in the past and initiating the CSR activities by not letting the names and logos to be used anywhere, and anytime during the CSR programs are carried out. Leblebici et al., in their retrospective work, suggest that conventional ways of acting are not permanently embedded but more or less based upon contingency (1991). Analogously, the CSR activities undertaken by the tobacco firms are relocated by using the loopholes in the regulation. This is how tobacco firms smartly used CSR efforts to leverage promotion and advertisement. Tobacco firms used gifts as a means to impress and attract consumers' attention. Gift-giving is a deeply-rooted practice in tobacco firms. The empirical data espouse that tobacco firms carry out gift-giving as one of the quotidian practices even today, with little variation in the way they did exercise gift-giving fourteen years before. Townley (1997), supports that firms infuse normative foundations of the institution in the daily organizational practices by embedding and routinizing process. Through the old practice of gift-giving embedded and made as a run of the mill practice after the new regulation came into practice, the tobacco firms more or less routinize the practice. Lawrence and Suddaby (1996) postulate that the institutional work of embedding and routinizing modifies actions in order to embed a retrospective action as a routine action. Similarly, the tobacco firms in case of giftgiving upheld the practice of gift-giving as quotidian till now by revising the way of gift-giving that was prevalent before 2005. Regulatory measures sometimes impose incubus by ordering firms to implement compulsory provisions, though this sort of measures does not affect promotion but other aspects of business might be affected, and cause to raise overhead costs. As the empirical evidence indicates that the use of pictorial warning covering fifty percent of the top surface of cigarette packet does not necessarily affect the promotion of tobacco products but cause to increase costs in the bigger business process.

Bringing institutional work together

Because the enactment of the concerned regulatory measure by state revolutionizes the business milieu by radicalizing underlying practices, firms eroded previously powerful practices i.e., advertising on television and radio, writing on the wall, outlet decoration, billboard display, dummy packet display, and so forth; undertook new actions i.e., constructing relational network between themselves and retailers, as well as individual consumers through consumer survey, imitation of the extant practice of adding new products into the product line that were very constantly prevalent in other industries too, and construction of identities by forming agricultural knowledge and training centers in order for reaching out the countryside; and modified some of the old practices using the loopholes and demarcation of the regulations i.e., gift-giving, sponsoring indoor, and involvement in CSR activities without influencing the stakeholders noway.

The relationship among the institutions and actions intercepts and builds a bridge by being pretty adjacent to one another in the spur of the upheaval (Lawrence, Suddaby & Leca 2009). The state apparatus hammered the industry by hitting hard the larger business process partially and caused to extinct long-standing practices, start new recursive actions, and modify old ones in a new format. This started to happen at a single point of time and moved on in the later chapters of time (Czarniawska & Soven, 1996). It the end of the analysis, we have found throughout the empirical section that the state sanction abruptly decimated the old practices with the help of the law. Through expansion and differentiation strategies, the tobacco firms mainly created new actions that indirectly leveraged the promotion practices as put forward by the analysis of the findings. Acute insights into the regulation might result in finding some limitations in the regulation or the aspects that are apart from regulatory control. This insightful review of the regulation helped managers to revive the banned old practices by keeping them in practices through modification.

Implication and conclusion

The thesis was set to bring forth a clearer understanding of how the actions of the state, situating in a socio-structural context, entice firms to adjust to the state actions and how the kindred actors act upon with the emergence of such social reality. This intent led me to explore: How do firms adjust to regulations when it comes to managing promotion? This thesis is an attempt to contribute to the existing literature of institutional work drawn from Lawrence and Suddaby (2006). In doing so, I have attempted to elucidate the adjustment of the practices in the forms of disruption, creation, and maintenance respectively, whilst state enforced new regulations. The study covered historical narratives from the managers of four leading tobacco companies of Bangladesh, a fast-growing country, on how their firms promoted their products amid regulatory pressure and are smartly doing their business by creating values for their firms. With smart strategic turns, firms readily devise actions in order to ultimately achieve the desired objectives. Though regulations explicitly prohibit certain practices, managers discover the ways of leveraging such bans and sanctions by nurturing 'below the line' techniques, utilizing the loopholes in the laws, and paying careful attention to a larger context. Though the context dependency becomes itself a challenge for firms to cope up with the continuous changes in regulations, the nature, current affair, and size of the

economy might be additive in dealing with such changes. At the same time, tactful and strategic initiatives – by knowing the loopholes and demarcations in the regulations – make firms possible to overcome the insurmountable. To do so, firms sometimes advocate new actions, define new practices, reshape their norms and rules between sets of recursive actions; slightly alter and modify the long-standing practices in a fabricated way; and obliterate practices if there is no way out there because of state sanctions or regulatory ostracization. The study reflects three key managerial implications. Firstly, state sanctions and judiciary decisions as stipulated in the laws and regulations abrupt the existing ways of doing business activities. Such hasty intrusion of laws binds and frames the practitioners to abruptly mess up their routine practices and might lead to a complete rout or unfulfillment of goals if firms are not well-organized to cope up such upheaval. Secondly, the enactment of new laws or amendments thereof cause managers essentially to construct plausible new actions that do not contradict regulations and supplant the old practices. Fields, actors, and interactions between fields and actors bear significance in the association or disassociation process of actions and intertwining thereof. Differentiation and expansion strategies work as a great relief in this regard. Managers have to be more dilate and agile in order to broach new world order as regulatory abruption might challenge the way of carrying out managerial practices at any time. Thirdly, managers strategically find loopholes in the laws, search constantly opportunities to eschew regulatory bindings and beware of contextual ambiguities and changes in socio-economic and political dimensions, which cause changes in the enactment of certain actions adversely or accordingly.

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