

## CONTENTS

<b>Editorial</b>	04
<b>Environmentally and Socially Responsible Business (ESRB) Practice in Packaging Sector: A Study of Business Ethics in Rural Areas of Bangladesh</b> <i>Fakir Tajul Islam</i>	05
<b>Economic Rationalism and Consumption : Islamic Perspective</b> <i>Basharat Hossain</i>	21
<b>An Empirical Analysis on Importance of Human Resource Accounting (HRA) Practices in the Organizations</b> <i>Md. Azmir Hossain, Nazma Akhter &amp; Nabila Sadia</i>	37
<b>Islamic Banks' Stepping into Securities Business of Bangladesh: A Case of Islami Bank Bangladesh Ltd. (IBBL)</b> <i>Md. Mukitul Hoque, Md. Minhajur Rahman</i>	55
<b>Use of Circular Malmquist Index (CMI) and Variable Returns to Scale (VRS-MI) in Productivity Measurement- a Comparative Study</b> <i>Md. Abul Kalam Azad, Abdul Kadar Muhammad Masum &amp; Md. Shariful Haque</i>	69
<b>Şukūk: Development and Challenges In Bangladesh Capital Market</b> <i>Muhammad Nazmul Hoque</i>	77
<b>Recognition, Measurement and Accounting Treatment of Human Resource Accounting</b> <i>Md. Shamim Hossain, Md. Rofiqul Islam &amp; Md. Majedul Palas Bhuiyan</i>	91
<b>Malaysia's Experience with Poverty Reduction: Lessons for Bangladesh</b> <i>Md. Shariful Haque, Md. Aminul Islam &amp; Rosni Bakar</i>	105
<b>An Analysis of Employee Job Satisfaction : A Study on United Commercial Bank Limited</b> <i>Md. Minhajur Rahman, Md. Mukitul Hoque</i>	117

## Editorial

*International Journal of Ethics in Social Sciences*, Launched in 2013, aims at publishing high quality research papers in the discipline of Business, Science & Humanities. It tenders a top-notch space for researchers, academics, and practitioners where issues of every kind particularly allied to modern business; Science & Arts can actively be furnished and discussed.

This journal which traces the features of the practices of social sciences, embedded in a strong ethical doctrine, can play a vital role in enhancing the values of human life in every aspects of Business, Science and humanities.

All articles shall be subject to a **thorough peer review process** by an experienced and highly regarded review board. This process guarantees the reader thought-provoking, in-depth articles covering a wide range of social science related issues and concerns.

### Scope/Coverage

• Accounting	• Advertisements and promotions: Ethical Perspective
• Business Ethics in Islam	• Commercializing & Ethics
• Corporate Social Responsibility	• Economics
• Ethics in business and Management	• Ethics in hospitality
• Ethical Branding & Share Value	• Fair Trade
• Halaal Market & Business	• International Management
• Islamic Studies	• Islamization of Knowledge
• Law	• Marketing Ideals
• Marketing Islamic Financial Products	• Supply Chain Management and Marketing Integration

### Unique Attributes

This is one of the worthy journals that attempts to make up the gap between social sciences and ethical canon. The Journal is designed to address the challenges facing practitioners specially involved in business and social science activities with ethical perspective.

### Key Journal Audiences

- Scholars at all levels of qualification and experience, interested in issues explored in Social Sciences and Ethics.
- The Journal will also appeal to and target business research centers all over the world, public and private libraries, companies with operations, various government institutions, and individuals interested in understanding ethical practices in Business, Science and Humanities.

Alhamdulillah, we are happy to bring out the 3<sup>rd</sup> issue of the Journal. Unfortunately we could not accommodate a reasonable number of papers holding ethical perspective due to the scarcity of papers of this kind. We have a strong desire to publish all the papers from ethical viewpoints in the next issues in sha Allah.