

Article

Evaluation of the Effectiveness of and the Extent to Which Large and Medium Logistics Organisations Report on Social Sustainability—The Case of South Africa

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Abstract: Despite the importance of the logistics sector to the South African economy and the significant negative impact of the sector on South African society, little research has been conducted to determine the extent to which South African logistics companies report their social sustainability and the effectiveness of their social sustainability reporting. The objectives of this study were to determine the extent to which South African logistics companies report on social sustainability performance and to evaluate the effectiveness of social sustainability reporting practices of South African logistics companies. A documentary analysis of the sustainability information of the logistics companies was conducted using a control list and a judgment scale. A purposive sample of 50 companies was used. The majority of the companies in the sample are private companies that are not listed. Of the sample group, 20% are family-owned, and 16% of the companies are publicly listed in the Johannesburg Stock Exchange (JSE). The results indicate that social sustainability reporting by logistics companies is very low. The range of scores is from a minimum of 0% to a maximum of 57%. Only two companies attained a score above 50%. About 61% of the companies did not disclose any of the stated themes of social sustainability, while 25% of the companies disclosed the themes in narrative form, and 12.1% disclosed them relative to prior periods of disclosure by the companies. Only 1.4% disclosed themes relative to the targets set by the company, and 0.3% of the companies disclosed them relative to industry standards. Regarding the effectiveness of social sustainability reporting, nine companies (18%) had a score of 50% and above. Only 13 companies (26%) have a score of 40% or higher. This is indicative of the fact that, in general, road logistics companies are not effective in their reporting of social sustainability activities. We endeavour for the study to assist South African logistics companies in being aware of elements to consider when reporting on their social sustainability, as well as assist them in improving their reporting.

Keywords: third-party logistics; 3PL; sustainability; social sustainability; supply chain; road freight



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1. Introduction

Reporting by companies has evolved from traditional reporting on financial information to environmental, social, and governmental (ESG) reporting, then to Integrated reporting [1,2]. Integrated Reporting (IR), developed by the International Integrated Reporting Council (IIRC), signifies a new way for companies to provide interconnected information on strategies, risks, performance, sustainability, governance, and future prospects, all in a single document [3]. The Integrated Reporting Committee of South Africa (IRC) was founded as a national body to provide direction on matters related to integrated reporting [4]. The Johannesburg Stock Exchange (JSE) has incorporated principles of the King code on corporate governance in the listing requirements since the first iteration of the King Report. Non-listed companies are not obliged to produce integrated reports. JSE-listed logistics companies are compelled by the listing requirements to produce integrated reports in accordance with King IV Reports [5] (p. 35). Most studies that investigated sustainability

reporting in the logistics sector have concentrated on the environmental aspects of logistics without incorporating the social dimension of sustainability [6–8]. The social impact of a company involves operating to improve its economic value while maintaining awareness of its impact on the quality of its workforce and their families, that of the local communities in which it operates, and that of society at large [9]. The logistics sector in South Africa has increasingly been criticised for its bad social performance [10–14].

Despite the importance of the logistics sector to the South African economy, the significant negative impact of the sector on South African society and the environment and the poor sustainability performance and reporting practices are attributed to a lack of a suitable reporting framework. Little research has been conducted to determine the extent to which South African logistics companies report about their social sustainability and also the effectiveness of their social sustainability reporting. Various researchers have stated that despite the academic and political attention paid to broad concepts of sustainable development, the social pillar has been neglected [15–19]. Also, while companies may choose from many guidelines and frameworks when they report on sustainability, social aspects and practices of sustainability are often neglected [20,21]. This has rendered the assessment of the extent of social sustainability reporting and the effectiveness thereof challenging.

In this study, we expand the knowledge about social sustainability reporting by South African large and medium logistics companies by assessing the extent to which these companies report on social sustainability. We also determine the effectiveness of social sustainability reporting by these companies. The two objectives are achieved by performing a documentary analysis of sustainability information of selected logistics companies operating in South Africa.

Through the process of reduction by using control lists [22–25] and a judgement scale, we were able to work towards achieving the two objectives by interrogating and capturing the presence or absence of specific disclosures in all the sampled sustainability reports. By identifying the dominant themes that emerged from the documentary analysis, we contributed to the practical application of the outcomes of the study by sustainability practitioners in that they will know which elements of social sustainability are most important for logistics companies. We were able to show that sustainability reports of large and medium logistics companies did not include any interpretation and benchmarks to provide the context of the information reported. We were also able to show the consistency of the outcome with prior studies regarding the degree of social sustainability reporting by JSE-listed companies [26–28].

2. Literature Review and Propositions

From its inception as a concept, sustainability has evolved over time. This evolution has been moulded by different intellectual and political streams of thought [29]. However, despite its evolution, the essence of the idea remains the same; it has remained a matter of weighing needs against limitations [30]. John Elkington [31] identified three key pillars that could be used to define a company's sustainability. These pillars are social sustainability, environmental sustainability, and economic sustainability. They are also known as "People, Planet and Profit" or Triple Bottom Line (TBL). Elkington's definition of sustainability elements is the most commonly accepted model for defining sustainability. This study adopted Elkington's definition of sustainability. This is because Elkington's definition incorporates elements highlighted by other definitions, thereby providing a better basis for the study. It also provides a more detailed account of social sustainability, which is the main subject of this research.

Defining the social pillar of the TBL has been a challenge for academics and practitioners for a long time in the history of sustainability and sustainable development. Some researchers have argued that the vagueness and pluralism of definitions for social sustainability are appropriate and preferable over a single definition because of the complexity of the topic [16,32–35]. They also reckoned that a common definition is impossible or undesirable.

The economic benefits of the social aspect of sustainability are often not visible nor measurable, at least in the short-term [36,37]. Most social sustainability measures employed by companies are a result of some sense of moral or legal obligation. There is an increasing force emanating from the external stakeholders of companies, which drives companies to seriously consider social responsibility and the adoption of a social culture [19,38]. By the same token, corporate activities provoke reactions from stakeholders and influence the stakeholders' actions, in turn.

A significant number of companies in South Africa report on social sustainability as part of their integrated reporting. This is mandatory for JSE-listed companies since integrated reporting is a listing requirement. The JSE requires all listed companies in South Africa to comply with the King IV Report recommendations [39] (p. 1). The industry sector is a very important factor that influences the extent to which a company reports on social sustainability [40]. It has also been observed that social sustainability reporting in South Africa is highly influenced by the themes that continuously evolve in South African society, a phenomenon mentioned by Colantonio [15]. Such emerging themes include issues such as HIV/AIDS, unemployment, localisation, etc. Fourie and Schoeman [41] investigated the impact of HIV/AIDS on the long-distance trucking industry. They concluded that the impact was very significant, but most trucking companies did not respond adequately to the disease. Labuschagne et al. [42] developed a social sustainability measurement framework for a manufacturing firm in South Africa. Their social sustainability measurement was based on four major enablers, namely, internal human resources, external population, stakeholder participation and macro-social performance and their respective sustainability attributes.

2.1. Extent to Which South African Logistics Companies Report on Social Sustainability Performance

It was noted in the previous paragraph that the industry sector is a very important factor that influences the extent to which a company reports on social sustainability [40]. It was also noted that social sustainability reporting in South Africa is influenced by the themes that continuously evolve in South African society. Chaka [43] found that in 2015, global Fortune 100 organisations shifted their focus to customer relations, whereas in South Africa, emphasis was placed on the community at large. Information on employee relations was also strongly reported on in South Africa because of the Employment Equity Act. While global Fortune 100 companies drove the HIV/AIDS issue forward through awareness campaigns, JSE-listed companies developed policies that included how to deal with affected employees in terms of regulations. Companies in South Africa tended to have increased reporting on matters that were governed by regulations pertaining to the environment, BBBEE, and the Employment Equity Act. Du Toit et al. [26] argued that there had been a decrease in the amount of information provided in integrated reports coupled with uncertainty regarding the amount of reporting that is required. Based on their study of 25 JSE-listed companies, Setia et al. [28] found that ten companies either reduced or did not change the extent of their disclosure of information from 2009 to 2012. Other researchers reported that sustainability reports were extensive and improving on an annual basis [43–45]. Roberts [44] posited that the then-latest integrated reports of companies showed some increase in quality in certain aspects compared to those of 2011 when integrated reporting started. Wachira et al. [46] found that there was a significant positive association between the adoption of the GRI guidelines and the level of transparency of sustainability disclosures.

Looking at the research done in the global arena, Ciliberti et al. [47], found that logistics companies that use established reporting standards and frameworks are more mature and committed to sustainability reporting than those that do not use any standard. Past research [48] shows that size of the logistics organisation is important when it comes to voluntary reporting. Piecyk and Björklund [49] found that the size of the company influences the extent to which a company monitors its sustainability performance and reporting. They

also found that the sustainability reports of logistics companies were diverse in terms of sustainability aspects addressed, reporting formats and extent of reporting. The companies that used the GRI framework published more sustainability indicators, on average, and reported on more categories. Logistics companies that used formal reporting mechanisms also included aspects outside the GRI framework, such as humanitarian logistics, health and well-being support actions, and involvement with academia. Lambrechts et al. [23] discovered that the logistics sector does not agree on the materiality of sustainability indicators. Based on their results, sustainability reporting also seems to be incompatible with daily operations, leading to its obscurity in reports.

Based on the studies reviewed in the two preceding paragraphs, there are some gaps that need to be addressed regarding the extent of social sustainability reporting by road logistics companies in South Africa. First, there are very limited studies on South African logistics companies that specifically focus on social sustainability. A global study by Piecyk and Björklund [49] indicated that most aspects addressed by the logistics companies were training and education, occupational health and safety, and employment. They found that human rights performance was not well addressed in many of the reports studied. Second, there is very limited literature that covers integrated reporting, let alone social sustainability reporting, for logistics companies on their own [50–52]. Third, the majority, if not all, of studies have been conducted only on integrated reporting by companies that are listed on the JSE [26,53–56]. There are only seven logistics companies listed in the JSE [39] (p. 1). This limits the extent of generalisation that can be made to the wider logistics sector based solely on the assessment of the reports of these listed logistics companies. Although the sustainability reporting requirement by the JSE is good overall, some researchers have indicated that sustainability reporting by the JSE-listed companies is not extensive, has little useful information and is lacking in quality [26–28]. Fourth, the different styles used by different companies to produce sustainability reports make it difficult to ascertain the emerging trends [53], albeit achievable.

Based on the literature reviewed in this section, it is apparent that the extent to which logistics companies report on social sustainability has not been extensively studied and reported. One of the objectives of this study is to assess the extent to which South African logistics companies report on social sustainability in their sustainability reports. The study aims to look at both listed and unlisted road logistics companies.

Proposition 1: *The extent to which South African large and medium road logistics companies report on their social sustainability is unknown and not well-documented.*

2.2. Effectiveness of Social Sustainability Reporting Practices of South African Logistics Companies

The effectiveness of social sustainability reporting by South African road logistics companies is not well-documented. In fact, questions have been asked about the effectiveness of sustainability reporting practices of South African companies, including logistics companies [46]. Aucamp et al. [57] argued that the Social Impact Assessment (SIA) of companies evolved as a derivative of the Environmental Impact Assessment (EIA). As a result, the rules around SIA implementation are not effective. Awuzie and Monyane [58] argued that social sustainability integration has significant benefits, such as increased respect for people and buy-in by the community. Reporting certain social elements of sustainability by a company may enhance the company's attractiveness, thereby attracting better talent in the form of new employees and protecting existing human capital [20]. Various scholars have addressed social sustainability assessment and reporting, in various formats, for different sectors, such as cities and urban environments [16,19,59], chemical industries [20], and the construction industry [58]. All cases indicate that the effectiveness of social sustainability reporting is enhanced if the reporting is performed by looking at specific issues that affect a specific industry. This is corroborated by Kumar and Anbanandam [60,61], who developed a framework for computing the social sustainability index, which was based on the freight transportation social sustainability enablers, dimensions, and attributes, in India.

Cuthill [19] argued that putting effort into social sustainability that is equal to the effort put into environmental and economic aspects will improve prosperity and facilitate both positive environmental outcomes and a more effective and equitable form of governance within companies.

Several studies cast doubts on the effectiveness of social sustainability reporting by South African road logistics companies [1,62–64]. Some companies simply attach their CSR reports to their annual financial reports and present the whole pack as an integrated report [64]. The right information is not presented in a coherent form, thereby not assisting greatly in ascertaining the sustainability performance of the companies. The information reported is broad, often unclear and lacks context [1]. The adoption of integrated reporting has not been holistically embraced because issues are discussed independently without showing interdependencies and trade-offs between them and other company reporting channels [1,63]. The reports often do not cover material issues that are important to stakeholders, are backwards-looking and fail to connect the social and environmental challenges faced by companies with their core strategies [63]. Haji and Anifowose [62] argued that the current integrated reporting practices among the companies are largely ceremonial in nature and that companies produce integrated reports to obtain organisational legitimacy, which can be equated to greenwashing. Greenwashing is the practice of making an unsubstantiated or misleading claim about the environmental benefits of a product, service, technology, or company practice [6]. Larger companies, in terms of revenue and complexity, have better resources to allocate for report production and therefore produce higher-quality reports [65]. Maubane et al. [56] argued that depending on the industry that the companies are in, companies can still pick and choose what to report. They attributed this to the gaps that are found in the definitions of terms in the reporting frameworks and a lack of understanding of the criteria and the procedures for reporting.

Therefore, the effectiveness of social sustainability reporting by road logistics companies in South Africa needs to be studied further and ascertained. This study proposes that social sustainability reporting by South African road logistics companies is not effective enough to yield any decision-useful information. The study aims at assessing the effectiveness of social sustainability reporting by these companies and suggest ways to improve it.

Proposition 2: *Current social sustainability reporting by large and medium South African road logistics companies is not effective enough to yield decision-useful information for the stakeholders that the sustainability reports are intended for.*

3. Methodology

In order to determine the extent to which South African road logistics companies report on social sustainability performance, and to evaluate the effectiveness of social sustainability reporting practices of South African road logistics companies, respectively, a documentary analysis of the sustainability information of the logistics companies was conducted. This information was in the form of sustainability information contained in the integrated reports of logistics companies and websites of the companies. A purposive sampling technique was employed. This technique was adopted as it entails drawing a sample from that part of the population that has the attributes that serve the purpose of the research topic [66] (p. 183). The sampling units were chosen because they possess certain qualities relevant to the research [67]. The technique was also selected as it enables a researcher to reach the targeted sample that is readily accessible to the researcher, as was the case in this research.

Companies were selected from large and medium-sized road freight logistics companies that are registered in South Africa, as classified by the National Small Business Act 26 of 2003. Companies were selected provided their social sustainability information was readily available. The sample comprised both listed and unlisted companies. Only the most recent sustainability information, preferably for the financial year that ended in

December 2021, was analysed in the research. The sample consisted of 50 sustainability reports and documents. These reports were obtained from the companies' websites. In addition, a check was conducted on company profiles and corporate governance sections as these sections were expected to contain, among other things, a message from the chief executive officer/chairman, company vision, mission, policies, organisation structure and awards. Where multi-media-based information was available on a website, such as audio and video, such information was included. Also, other reports (besides integrated reports and sustainability reports) such as mandatory reports, social responsibility releases, company bulletins, and periodic publications on the websites were also included, provided they contained social sustainability information and were related to the fiscal year ending 30 June 2021.

The documentary analysis was conducted by designing control lists to interrogate and capture the presence or absence of specific disclosures in all the sampled sustainability reports. The researcher selected the most appropriate concepts, wording, and themes to assess the social sustainability reporting of road logistics companies. The design of the control lists was informed by prior studies [22–24], sustainability scorecards, reporting guidelines, as well as the best international sustainability reporting practice among the logistics companies [68,69].

To measure the quality of social sustainability reporting information, a judgement scale was designed that incorporated an ordinal scaled polychotomous scoring system. Together with the control lists, a judgement scale was designed to determine the extent of social sustainability reporting and to evaluate the effectiveness of social sustainability reporting practices of the sampled logistics companies. According to the scale, a score range of 0 to 4 was employed to analyse the sustainability reports (See Table 1) [70]. A score of 0 points was allocated for non-disclosure of a performance indicator; 1 point for disclosure in a narrative form; 2 points for disclosure of a quantitative performance indicator to that of the prior period, 3 points for disclosure of a quantitative indicator relative to targets and 4 points for disclosure of a quantitative indicator relative to peers or industry averages [71] (p. 11). The total scores for each company were computed and expressed as a percentage of the maximum score obtainable.

Table 1. Judgement Scale.

Extent of Disclosure	Score
Not disclosed	0
Disclosed in a narrative form	1
Disclosed relative to a prior period	2
Disclosed relative to targets	3
Disclosed relative to peers or industry averages	4

Tables 2 and 3 show the control lists that were used. These control lists incorporate the judgement scales.

A pilot test was conducted by analysing integrated reports of ten companies from the selected sample. During the pilot study, the questions in the control lists were refined, and the total scores of the judgement list were altered to reflect the best reporting practice in preparation for the actual coding and recording process.

In order to test for reliability, the coding process was tested using inter-coder reliability at the pilot stage, where another coder other than the researcher independently analysed the content of sustainability reports contained in the ten integrated reports identified at the pilot stage.

Table 2. Control Lists for Extent of Reporting on Social Sustainability Performance.

Category	No.	Question/Details	Judgement Scales					Maximum Possible Points
			Not Disclosed	Disclosed in Narrative Form	Disclosed Relative to Prior Periods	Disclosed Relative to Targets	Disclosed Relative to Industry Averages	
SOCIAL PERFORMANCE	10	Does the sustainability report disclose the following pertaining to the social performance of the company?	0	1	2	3	4	4
	10.1	Does the report address community involvement in company activities						4
	10.2	Does the report specify the activities company undertook in the community						4
	10.3	Does the report mention initiatives undertaken to support local business development?						4
	10.4	Does the report mention employment of people from local community?						4
	10.5	Does the report mention community social investment?						4
	10.6	Does the report mention support for charities?						4
	10.7	Does the report mention sponsorships and donations						4
	10.8	Does the report mention staff participation in volunteer social responsibility activities?						4
	10.9	Does the report demonstrate top management commitment to social issues?						4
	10.10	Does the report disclose any external recognition of the company's social performance or involvement with external parties to better society?						4
	10.11	Does the report discuss Broad-Based Black Economic Empowerment (BBBEE)?						4
	10.12	Does the report mention humanitarian logistics initiatives undertaken?						4
	10.13	Does the report mention employee health?						4
	10.14	Does the report mention measures taken to deal with HIV/AIDS?						4
	10.15	Does the report mention job creation?						4
	10.16	Does the report indicate number of employees?						4
	10.17	Does the report break down the number of employees by gender?						4
	10.18	Does the report break down the number of employees by race?						4
	10.19	Does the report break down the number of employees by age group?						4

Table 2. Cont.

Category	No.	Question/Details	Judgement Scales				
			Not Disclosed Disclosed in Narrative Form	Disclosed Relative to Prior Periods	Disclosed Relative to Targets	Disclosed Relative to Industry Averages	Total Points Awarded
	10.20	Does the report list actions to improve health & safety?					4
	10.21	Does the report disclose accidents?					4
	10.22	Does the report disclose the number of fatalities in accidents?					4
	10.23	Does the report mention training and education?					4
	10.24	Does the report provide a list of actions to ensure human rights are respected?					4
	10.25	Does the report disclose training on policies and procedures concerning human rights relevant to operations?					4
	10.26	Does the report list community projects supported?					4
	10.27	Does the report mention actions to ensure compliance with anti-corruption and anti-trust standards?					4
	10.28	Does the report discuss customer satisfaction?					4
	10.29	Does the report discuss customer retention?					4
	10.30	Does the report discuss customer perception?					4
SUBTOTAL FOR REPORTING ON SOCIAL PERFORMANCE							XX XX

Table 3. Control lists for Effectiveness of Reporting on Social Sustainability Performance.

Category	No.	Question/Details	Judgement Scales			
			Not Disclosed	Disclosed in a General Narrative Form	Disclosed in a Specific Narrative Form	Maximum Possible Points
EFFECTIVENESS OF SOCIAL SUSTAINABILITY REPORTING	12	Does the social sustainability report disclose the following, which demonstrate the effectiveness of social sustainability reporting of the company?	0	1	2	2
	12.1	Does the report disclose a statement from the top management?				2
	12.2	Does the report indicate the frequency of reporting?				2
	12.3	Does the report mention the company policy regarding social sustainability?				2
	12.4	Does the report identify the stakeholders of the company for engagement purposes?				2
	12.5	If the stakeholders are identified, is an indication provided of the stakeholders' relative importance?				2
	12.6	Does the report disclose how the company selected the content to report on?				2
	12.7	If the selection of content reported is disclosed, is an explanation provided of the rationale behind the choice of key impacts, issues identified, as well as the indicators used in the report?				2
	12.8	If the selection of content reported is disclosed, is an explanation provided of how the issues are prioritised within reports?				2
	12.9	If the selection of content reported is disclosed, is an indication provided of whether the stakeholders were consulted when selecting the content and KPIs to report on?				2
	12.10	If the selection of content reported is disclosed, is mention made of the use of well-known guidelines/standards as a point of reference when selecting the relevant content to report on?				2

Table 3. Cont.

Category	No.	Question/Details	Judgement Scales			
			Not Disclosed	Disclosed in a General Narrative Form	Disclosed in a Specific Narrative Form	Maximum Possible Points
	12.11	Does the company use any guidelines when preparing the report? If yes, which guidelines? (Please complete)				2
	12.12	Does the report address key stakeholders' concerns?				2
	12.13	If the key stakeholders' concerns are addressed, does the report characterise and describe their interests and needs for information?				2
	12.14	If the key stakeholders' concerns are addressed, is mention made of efforts made to cater for specific information needs of different stakeholders?				2
	12.15	Does the report indicate whether stakeholders are encouraged to participate in the company's activities?				2
	12.16	Is the report balanced with both negative and positive impacts of the company's activities?				2
	12.17	Does the report indicate any sustainability reporting awards won?				2
	12.18	Is the report readily accessible via multiple media (annual reports and the Internet)?				2
	12.19	Does the report provide contacts for feedback and further information?				2
	12.20	Does the report include stakeholders' voices?				2
	12.21	Does the report provide future-oriented information?				2
	12.22	Does the report include an assurance statement from an independent third party?				2

Table 3. Cont.

Category	No.	Question/Details	Judgement Scales			
			Not Disclosed	Disclosed in a General Narrative Form	Disclosed in a Specific Narrative Form	Maximum Possible Points
	12.23	Does the report demonstrate the integration of sustainability issues into business processes?				2
	12.24	Does the report indicate whether the sustainability management systems have been certified?				2
	12.25	Does the report indicate whether internal auditing is extended to sustainability systems?				2
	12.26	Does the report provide quantitative/monetary disclosure of significant outputs/impacts?				2
	12.27	Does the report compare quantitative outputs/impacts against best practice/industry standards?				2
	12.28	Does the report include interpretation and benchmarks to provide context?				2
	12.29	Does the report allow for quick reading using an executive summary and key indicators?				2
	12.30	Does the report disclose the organisational structure that deals with sustainability matters?				2
SUBTOTAL FOR EFFECTIVENESS OF REPORTING ON SOCIAL PERFORMANCE						XX

The extent of social sustainability reporting by logistics companies and the effectiveness of social sustainability reporting by logistics companies were evaluated using the checklist and judgement scale. The companies were then ranked in descending order from the highest scorer to the lowest.

The methodology is summarised in Table 4 as follows:

Table 4. Research Methodology Summary.

Item	Documentary Analysis
Unit of Analysis	The organisation (i.e., large and medium logistics companies)
Population	Large and medium logistics companies in South Africa
Sampling Methods	Purposive sampling
Sample Size	50
Analysis Tool	Control Lists and Judgement Scale

4. Results and Discussion

4.1. Demographic Information

Tables 5–9 summarise the demographic information of the companies in the sample.

Table 5. Ownership Structure.

Ownership	Number of Companies	Percentage
Family-Owned	10	20%
Private Company	27	54%
Public Listed Company	8	16%
Other	5	10%
Total	50	100%

Table 6. Age of Listing of JSE-listed Companies.

Age of Listing	Number of Companies	Percentage
Less than a Year	0	0%
1–2 Years	0	0%
2–5 Years	0	0%
5–10 Years	0	0%
Over 10 Years	8	100%
Total	8	100%

Table 7. Membership of FTSE/JSE Responsible Investment Index for JSE Listed Companies.

Membership of the FTSE/JSE Responsible Investment Index	Number of Companies	Percentage
Yes	2	25%
No	6	75%
Total	8	100%

Table 8. Proportion of Companies that issued Non-Financial Performance Report.

Issued a Non-Financial Performance Report?	Number of Companies	Percentage
Yes	16	32%
No	34	68%
Total	50	100%

Table 9. Name of the Report as given by the Company.

Name of the Report	Number of Companies	Percentage
Sustainability Report	12	24%
Corporate Social Investment Report	1	2%
Corporate Responsibility Report	1	2%
Social Responsibility Report	1	2%
ESG Report	1	2%
Other	34	68%
Total	50	100%

The majority of the companies in the sample are private companies that are not listed, with 20% family-owned and 16% of the companies publicly listed in the JSE. All the JSE-listed companies have been listed for over ten years. Only two of the JSE-listed companies are members of the FTSE/JSE Responsible Investment Index. Of these two companies, only one is a member of the FTSE/JSE Top 40 [72] (p. 1). The company that is a member of the FTSE/JSE Responsible Investment Index Top 40 is a conglomerate with many business interests, including transport and logistics. Thirty-two per cent of all the companies that were sampled issued a report that clearly disclosed the non-financial performance of the company. The rest of the companies did not have such a report; hence the information was obtained from their websites: i.e., various pages of their websites. Only 24% of all the companies (12 companies) labelled their non-financial disclosure report a Sustainability Report. One company each labelled this report as either a Corporate Social Investment Report, a Corporate Responsibility Report, or a Social Responsibility Report. An overwhelming 68% of the companies did not have a name for the reports. This is because these reports were non-existent in the first place, and any information about social sustainability was obtained from various pages on their websites. In the majority of such cases, the information given by the companies was limited to their charity work and the different charity initiatives the company is undertaking.

4.2. Analysis of the Results for the Extent to Which South African Logistics Companies Report on Social Sustainability

The first objective of the study was to evaluate the extent of social sustainability reporting by the large and medium logistics companies operating in South Africa. The documentary analysis using the control list in Table 2 was centered on the following elements, among others: community involvement in company activities; specific activities the company undertook in the community; local business development support; employment of people from local communities; community social investment; support for charities; sponsorships and donations; staff participation in volunteer social responsibility activities; management commitment to social issues; BBBEE; humanitarian logistics initiatives; employee health; HIV/AIDS; job creation; employee profile by gender, age, race, etc.; health and safety; reporting of accidents and fatalities; employee training and education; human rights matters; support for community projects; compliance with anticorruption and anti-trust standards; customer satisfaction; retention and perception; and recognition for social sustainability activities.

Table 10 shows the results of the extent of social sustainability reporting by large and medium logistics companies in South Africa.

Table 10. Extent of Social Sustainability Reporting by Logistics Companies.

Company	Score Out of 120 Points	Percentage
C24	65	54%
C44	58	48%
C25	45	38%
C7	42	35%
C3	41	34%
C42	38	32%
C23	37	31%
C20	36	30%
C8	36	30%
C6	34	28%
C32	34	28%
C34	32	27%
C16	28	23%
C45	23	19%
C40	21	18%
C10	20	17%
C26	19	16%
C13	16	13%
C12	16	13%
C29	15	13%
C37	15	13%
C27	13	11%
C49	12	10%
C38	11	9%
C47	10	8%
C4	10	8%
C19	10	8%
C2	8	7%
C5	7	6%
C50	7	6%
C43	7	6%
C11	4	3%
C14	4	3%
C22	4	3%
C28	4	3%
C31	4	3%
C1	3	3%
C17	3	3%
C36	3	3%
C41	3	3%
C30	2	2%
C35	2	2%
C15	2	2%
C39	2	2%
C48	2	2%
C46	1	1%
C9	0	0%
C18	0	0%
C21	0	0%
C33	0	0%

C# = Company Code.

The results indicate that social sustainability reporting by logistics companies is very low. The range of scores is from a minimum of 0% to a maximum of 57%. Only two companies attained a score above 50%. Of these two companies, one is a South African company, and the other company is a non-South African company with operations in South Africa. The majority of the companies (96%) attained a score of less than 40%. The fact that even the JSE-listed companies in this sample show such a low level of social sustainability

reporting mean the result is consistent with those of prior studies, which have shown that sustainability reporting by the JSE-listed companies is not extensive [26–28].

4.3. Extents of Social Sustainability Reporting for Various Elements in the Judgement Scale

Table 11 shows the results of the extent of social sustainability reporting for various elements in the judgement scale.

Table 11. Extents of Social Sustainability Reporting for Various Elements in the Judgement Scale.

Element That Pertains to the Social Performance of the Company?	Number of Companies					Total
	Not Disclosed	Disclosed in Narrative Form	Disclosed Relative to Prior Periods	Disclosed Relative to Targets	Disclosed Relative to Industry Averages	
Does the report address community involvement in company activities	27	16	6	1		50
Does the report specify the activities company undertook in the community	21	16	13			50
Does the report mention initiatives undertaken to support local business development?	24	17	9			50
Does the report mention employment of people from local community?	25	18	7			50
Does the report mention community social investment?	20	19	11			50
Does the report mention support for charities?	17	20	11	2		50
Does the report mention sponsorships and donations	22	16	10	2		50
Does the report mention staff participation in volunteer social responsibility activities?	32	12	5	1		50
Does the report demonstrate top management commitment to social issues?	28	13	9			50
Does the report disclose any external recognition of the company's social performance or involvement with external parties to better society?	40	7	2	1		50
Does the report discuss Broad-Based Black Economic Empowerment (BBBEE)?	26	10	10	3	1	50
Does the report mention humanitarian logistics initiatives undertaken?	42	6	2			50

Table 11. Cont.

Element That Pertains to the Social Performance of the Company?	Number of Companies					Total
	Not Disclosed	Disclosed in Narrative Form	Disclosed Relative to Prior Periods	Disclosed Relative to Targets	Disclosed Relative to Industry Averages	
Does the report mention employee health?	20	19	9	1	1	50
Does the report mention measures taken to deal with HIV/AIDS?	40	9	1			50
Does the report mention job creation?	32	16	2			50
Does the report indicate the number of employees?	16	20	12	2		50
Does the report break down the number of employees by gender?	29	8	10	2	1	50
Does the report break down the number of employees by race?	34	5	8	2	1	50
Does the report break down the number of employees by age group?	44	2	4			50
Does the report list actions to improve health & safety?	21	21	7	1		50
Does the report disclose accidents?	40	5	4	1		50
Does the report disclose the number of fatalities in accidents?	41	3	5	1		50
Does the report mention training and education?	30	9	10	1		50
Does the report provide a list of actions to ensure human rights are respected?	37	12	1			50
Does the report disclose training on policies and procedures concerning human rights relevant to operations?	38	10	2			50
Does the report list support for community projects?	29	11	10			50
Does the report mention actions to ensure compliance with anti-corruption and anti-trust standards?	35	14	1			50
Does the report discuss customer satisfaction?	24	26				50
Does the report discuss customer retention?	42	8				50
Does the report discuss customer perception?	42	8				50
TOTAL	918	376	181	21	4	1500

About 61% of the companies did not disclose any of the stated themes of social sustainability, 25.1% disclosed the themes in narrative form, and 12.1% disclosed them relative to prior periods of disclosure by the companies. Only 1.4% disclosed relative to the targets set by the company, and 0.3% of the companies disclosed relative to industry standards. These results are consistent with the problems stated in the problem statement of this research. The many sustainability reporting guidelines, many of which do not cover social sustainability well, may have led to confusion in reporting by the sector. This may have led to many companies in the sector resorting to not reporting at all or not disclosing properly. The reporting guidelines used do not cover all the relevant aspects that are important to the logistics sector and its stakeholders, thereby leading to non-disclosures by these companies. Some resort to mentioning the various elements in narrative form and have no targets to measure against. The fact that only 0.3% of the companies (4 companies) disclosed against averages also indicates that there may be very little information on logistics industry standards to measure and report social sustainability.

The fact that 74% of the companies did not provide actions to ensure human rights are respected is consistent with a previous study by Piecyk and Björklund [48], which found that human rights performance was not well-addressed in many of the reports studied in their global study about sustainability reporting in logistics the industry.

Surprisingly 96% of the companies either did not disclose their activities regarding humanitarian logistics (84%) or disclosed it in a narrative form only (12%). The expectation was that many companies would mention the humanitarian activities they are involved in, partly as public relations tools. Otherwise, another possibility is that logistics companies in South Africa do not engage much in humanitarian logistics. Another surprising finding is the fact that 80% of the companies did not mention HIV/AIDS in their reports or websites, while 18% mentioned it in a narrative form. Considering the state of HIV/AIDS in South African society, it would be expected for the companies to report more on this issue, with targets, comparisons to prior periods and against industry averages.

Fifty-two per cent of the companies did not disclose their BBBEE activities. This implies that the companies did not even have their BBBEE certificates on their website. The BBBEE certificate was considered a disclosure item in this research.

Measurement of the extent of disclosures has been explored by various researchers in the past. In his study of the extent of corporate social responsibility disclosure in Tanzania, Kikwiye [73] found that the narrative information provided by the companies details the accomplishment of the respective companies under the headings of CSR, CSI, corporate citizenship, community investment, community engagement, and corporate philanthropy. Khan et al. [74] studied the extent of CSR disclosure in the annual reports in Bangladesh and found that the disclosure by the companies is motivated by the drive to achieve and retain the legitimacy of their practices.

Based on these results, proposition 1 holds. That is, the extent to which South African large and medium road logistics companies report on their social sustainability is unknown and not well-documented. The results show that the extent of social sustainability reporting by South African logistics companies is very low.

4.4. Analysis of the Results for the Effectiveness of Social Sustainability Reporting by Logistics Companies in South Africa

The second objective of the study was to evaluate the effectiveness of social sustainability reporting practices of South African road logistics companies. The themes used in the evaluation of the social sustainability reporting, using the control list in Table 3, included the following: top management commitment to social sustainability; company policies and implementation thereof regarding social sustainability; stakeholder engagement; key issues that are reported on and their impacts; usage or lack thereof of well-known guidelines and/or standards; ease of accessibility of the social sustainability reports; integration of social sustainability into business processes; an organisational structure that deals with

sustainability matters; auditing and certification of the sustainability management systems and benchmarking of social sustainability elements to industry standards.

Table 12 shows the results of the effectiveness of social sustainability reporting by large and medium road logistics companies in South Africa.

Table 12. Effectiveness of Social Sustainability Reporting by Logistics Companies in South Africa.

Company	Score Out of 60 Points	Percentage
C20	55	92%
C24	53	88%
C3	46	77%
C7	46	77%
C44	41	68%
C25	33	55%
C45	33	55%
C42	31	52%
C40	30	50%
C34	29	48%
C6	26	43%
C32	26	43%
C8	24	40%
C23	21	35%
C16	13	22%
C49	4	7%
C26	3	5%
C47	3	5%
C10	2	3%
C13	1	2%
C29	1	2%
C30	1	2%
C35	1	2%
C12	0	0%
C37	0	0%
C27	0	0%
C38	0	0%
C4	0	0%
C19	0	0%
C2	0	0%
C5	0	0%
C50	0	0%
C43	0	0%
C11	0	0%
C14	0	0%
C22	0	0%
C28	0	0%
C31	0	0%
C1	0	0%
C17	0	0%
C36	0	0%
C41	0	0%
C15	0	0%
C39	0	0%
C48	0	0%
C46	0	0%
C9	0	0%
C18	0	0%
C21	0	0%
C33	0	0%

C# = Company Code.

Nine (18%) companies gained a score of 50% and above. Only 13 companies (26%) have a score of 40% or higher. This is indicative of the fact that, in general, road logistics companies are not effective in their reporting of social sustainability activities. This is consistent with previous studies, which showed that social sustainability reporting by logistics companies in South Africa is generally not effective [1,62–64]. Among the Top 9 companies, only four companies scored above 75%. This shows that there are few companies which put some effort into their social sustainability reporting. The main reason is that these companies are publicly listed companies and are mandated to report on their non-financial performance.

4.5. Effectiveness of Social Sustainability Reporting for Various Elements in the Judgement Scale

Table 13 shows the results of the effectiveness of social sustainability reporting for various elements in the judgement scale.

Table 13. Effectiveness of Social Sustainability Reporting for Various Elements in the Judgement Scale.

Does the Social Sustainability Report Disclose the Following, Which Demonstrate the Effectiveness of Social Sustainability Reporting of the Company?	Number of Companies			Total
	Not Disclosed	Disclosed in a General Narrative Form	Disclosed in a Specific Narrative Form	
Does the report disclose a statement from the top management?	32	6	12	50
Does the report indicate the frequency of reporting?	34	3	13	50
Does the report mention the company's policy regarding social sustainability?	36	4	10	50
Does the report identify the stakeholders of the company for engagement purposes?	31	7	12	50
If the stakeholders are identified, is an indication provided of the stakeholders' relative importance?	35	10	5	50
Does the report disclose how the company selected the content to report on?	35	7	8	50
If the selection of content reported is disclosed, is an explanation provided of the rationale behind the choice of key impacts, issues identified, as well as the indicators used in the report?	35	9	6	50
If the selection of content reported is disclosed, is an explanation provided of how the issues are prioritised within reports?	36	10	4	50

Table 13. Cont.

Does the Social Sustainability Report Disclose the Following, Which Demonstrate the Effectiveness of Social Sustainability Reporting of the Company?	Number of Companies			Total
	Not Disclosed	Disclosed in a General Narrative Form	Disclosed in a Specific Narrative Form	
If the selection of content reported is disclosed, is an indication provided of whether the stakeholders were consulted when selecting the content and KPIs to report on?	35	10	5	50
If the selection of content reported is disclosed, is mention made of the use of well-known guidelines/standards as a point of reference when selecting the relevant content to report on?	35	7	8	50
Does the company use any guidelines when preparing the report? If yes, which guidelines? (Please complete)	33	7	10	50
Does the report address key stakeholders' concerns?	34	10	6	50
If the key stakeholders' concerns are addressed, does the report characterise and describe their interests and needs for information?	35	10	5	50
If the key stakeholders' concerns are addressed, is mention made of efforts made to cater for specific information needs of different stakeholders?	36	8	6	50
Does the report indicate whether stakeholders are encouraged to participate in the company's activities?	37	10	3	50
Is the report balanced with both negative and positive impacts of the company's activities?	36	12	2	50
Does the report indicate any sustainability reporting awards won?	47	2	1	50
Is the report readily accessible via multiple media (annual reports and the Internet)?	31	6	13	50
Does the report provide contacts for feedback and further information?	32	6	12	50

Table 13. Cont.

Does the Social Sustainability Report Disclose the Following, Which Demonstrate the Effectiveness of Social Sustainability Reporting of the Company?	Number of Companies			Total
	Not Disclosed	Disclosed in a General Narrative Form	Disclosed in a Specific Narrative Form	
Does the report include stakeholders' voices?	42	7	1	50
Does the report provide future-oriented information?	40	9	1	50
Does the report include an assurance statement from an independent third party?	43	3	4	50
Does the report demonstrate the integration of sustainability issues into business processes?	35	13	2	50
Does the report indicate whether the sustainability management systems have been certified?	47	2	1	50
Does the report indicate whether internal auditing is extended to sustainability systems?	44	5	1	50
Does the report provide quantitative/monetary disclosure of significant outputs/impacts?	40	7	3	50
Does the report compare quantitative outputs/impacts against best practice/industry standards?	43	7		50
Does the report include interpretation and benchmarks to provide context?	46	4		50
Does the report allow for quick reading using an executive summary and key indicators?	41	9		50
Does the report disclose the organisational structure that deals with sustainability matters?	37	9	4	50
TOTAL	1123	219	158	1500

Seventy-five per cent of the companies in the sample did not disclose any of the elements. This further shows that the road logistics companies in South Africa are not effective when reporting on their social sustainability activities. About 64% of the companies did not have a statement from the top management, which shows that social sustainability is not taken as a strategic issue in more than half of the companies in the sample. This is further confirmed by the 72% of companies that do not have a policy on social sustainability. Also, 82% of the companies do not have a means for quick reading using an executive summary and key indicators, and 74% of the companies do not have organisational structures that

deal with sustainability matters. Stakeholders are key when addressing social sustainability. However, 62% of the companies did not identify the stakeholders of the company for engagement purposes. Furthermore, 84% of the companies did not disclose whether they included stakeholders' voices in their reporting, and 70% of the companies did not disclose how they selected the content to report on. A similar percentage of the companies did not provide any explanation of the rationale behind the choice of key impacts, issues identified, as well as the indicators used in the report.

The lack of embedded benchmarks within some of the guidelines used by logistics companies is a challenge for the users of these sustainability reports [75]. The results show that 92% of the reports did not include any interpretation and benchmarks to provide the context of the information reported. Only 4% of the reports show a balance of both negative and positive impacts of the company's activities, while 24% discuss this element in a general form.

Based on these results, proposition 2 holds. That is, current social sustainability reporting by large and medium South African road logistics companies is not effective enough to yield decision-useful information for the stakeholders, the intended audience of the sustainability reports.

4.6. Dominant Themes That Emerged from the Research

When analysing the sustainability information from the results, there are some themes that came out strongly relative to other themes. The element of BBBEE is one such theme. The main reason could be that publication of a BBBEE score in the form of a certificate is seen as a requirement to do business, in most cases, in South Africa. That being said, there is still a significant number of companies that did not disclose anything about their BBBEE status. This theme perhaps needs more interrogation in terms of elements that are important for logistics companies for their BBBEE scorecard, not just the published score. Another theme that emerged strongly is the issue of community social investment. Different companies defined community social investment (CSI) in different ways. Some companies defined it as simply donating some money to charity organisations and measured their CSI success by how many organisations they sponsored in a given period, usually a year. Some companies go beyond sponsorship of charity organisations and invest in activities that will help the community to generate profits and livelihoods for the long term. An example of such initiatives will be investing in an owner-driver scheme for the company drivers, whereby the company assist drivers in purchasing and owning the trucks they drive and sub-contract them in the contracts that the logistics company is involved in.

The elements of company policy and the selection of content that the company should report on need to be explored further. The company policy sets the basis on which the company runs its business and report on such. However, 72% of the companies in the sample do not have a policy for social sustainability reporting. This is an indication of either lack of knowledge about social sustainability or a lack of care for social activities by the company. Interestingly customer satisfaction, retention, and perception are not discussed in alignment with social sustainability or sustainability as a whole. Instead, the matters pertaining to the customers are mentioned on the marketing page of the company websites. This presents an opportunity to explore the linkage of social sustainability with the company's objective of customer satisfaction, retention, and perception. While HIV/AIDS is still a serious matter in South Africa, particularly in the logistics industry, 80% of the companies in the sample did not disclose their activities related to HIV/AIDS. This presents an opportunity to interrogate further and perhaps get the reasons behind these findings. The researcher had expected that the majority of the companies would disclose their activities to combat the HIV/AIDS disease within their respective staff, particularly drivers and perhaps the wider community they operate in.

5. Conclusions

While the JSE compels listed companies to report on their sustainability performance, non-listed companies are not obliged. The majority of logistics companies are not listed. Therefore, there is no imperative for them to report their sustainability activities. Most studies which investigated sustainability reporting in the logistics sector have concentrated on the environmental aspects of logistics without incorporating the social dimension of sustainability [6–8]. These factors and others play a role in the extent and effectiveness of social sustainability reporting by logistics companies being not well-documented.

This study found that the extent to which South African large and medium road logistics companies report on their social sustainability is unknown and not well-documented. The results show that the extent of social sustainability reporting by South African logistics companies is very low.

The study also found that current social sustainability reporting by large and medium South African road logistics companies is not effective enough to yield decision-useful information for the stakeholders that the sustainability reports are intended for.

The study showed that sustainability reporting by logistics companies, particularly those that are not listed, has been neglected, yet these companies have a significant impact on the society in which they operate. The implication is that sustainability practitioners should pay attention to the social aspect of the TBL and not just concentrate on the environmental and economic aspects only. The study adds to the literature on social sustainability reporting and sustainability reporting, and it could be useful for educators and researchers of sustainability.

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