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A comparative analysis of sustainability report communication in the consumer goods industry

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Abstract

Sustainability reports are communicated in areas visible to stakeholders. One of such areas is corporate social responsibility. Sustainability reports have the function of image enhancement and trust building for organizations, particularly for those in the consumer goods industry. Advancing the research on corporate social responsibility, this study examines how consumer goods organizations communicate their sustainability/impact activities by comparing three large global organizations. The paper is premised on legitimacy and stakeholder theories and reviews the six ESG reports through content analysis. The comparative analysis of a two-year report of these organizations shows differences in patterns and language used in the ESG reports. The study contributes to the literature on sustainability communication and provides practical organizations in the consumer goods industry.

Keywords: Corporate communications, Corporate social responsibility, Sustainability reports, ESG reports, Community Impact.

Introduction

According to the Global Reporting Initiative (GRI),” sustainability is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Due to several environmental disasters in the 1980s, companies began releasing environmental and social reports of activities (Brockett & Rexaee, 2012). Reporting these activities voluntarily led to the collaboration by the United Nations Environment Programme and the non-profit Coalition for Environmentally Responsible Economies to the development of the foremost way of sustainability reporting in the late 1990s. Reports have shown that organizations are conscious of sustainability and these reports are added as part of the financial reporting which shows the call for stakeholders to be more transparent. According to the 2005 U.S Social Investment Report investment, social investing increased from \$2.16 trillion to \$2.29 trillion in two years. In 2022, the annual community investments in the U.S. were estimated at US\$10.6 billion (about \$33 per person in the US) in the year and are estimated to increase to US\$ 37.2 billion by 2027 (Global Corporate Social Responsibility Report,2022).

The organization's image is influenced by the stakeholders’ view of the organization and how activities meet the stakeholders' values and expectations (Maden et al. 2012; Dutta and Imeri, 2016). Bayoud et al. (2012) supported this by highlighting how this gives greater stakeholder satisfaction and attracts investors. The implementation varies from organization to organization involving a wide range of initiatives about environmental practices, community development, social impact projects and more, corporations perceive it would result in an improved image (Robinson,2004). The purpose of sustainability communication is to convince consumers to reward responsible companies (Bhattacharya and Sen,2004). As expectations are

heightened, corporate sustainability has expanded in scope and has developed the interest of scholars in analyzing how this is communicated.

In this study, I will review the communication context for corporate sustainability activities by organizations, and how this is done through reports for social legitimacy and stakeholder through. Using content analysis, I compare the sustainability reports of 3 (three) organizations within the consumer goods industry (Mondelez, Nestle & Procter and Gamble). This study's purpose is to create a communication framework for organizations wanting to expand their sustainability reports. The study contributes to the literature on sustainability communication and provides practical organizations in the consumer goods industry.

Literature Review

Sustainability

The term sustainability has gradually changed from a concept to a theoretical framework and has been used interchangeably with corporate responsibility, sustainable development, environmental management, and corporate citizenry. Montiel (2008) highlights difficulties in differentiating these terms, which is a challenge for researchers and managers. Regardless of the context, major corporations have used it as a tool to add value and be accountable to the environment in which they work. Pervis et al. (2008) explains the origin of three pillar paradigms of sustainability; the social, economic, and environmental aspects seen in Agenda 21 (1992) and Brundtland Report (1987). There have been various criticisms of the definition, but scholars are yet to reach an agreement on its meaning and applicability (White, 2013). McMichael et al. (2003) explain that sustainability means changing the ways in which we can maximize ESG conditions to

support and enhance humankind. The concept of sustainability has been analyzed by scholars to imply a statement but often it has more to do with development in a sustainable way (Hart et al.,2003).

Marcuse (1998) suggests that sustainability can be an honorable goal for carefully defined purposes but can also be used as a camouflaged trap. Ehrenfeld (2005) posits the fact that it is essential for the continuity of humanity. The hierarchy of corporate responsibility can be addressed in four types as mentioned by Carroll (1991) economic, legal, ethical, and discretionary responsibility. For organizations, sustainability is viewed as the reason to give back to the environment they use as corporate social responsibility which Korhonen (2003) defines as the contribution an organization makes towards society's growth. Organizations handle relationship management with their multi-stakeholder groups and there is pressure on them for accountability and transparency across corporate issues (Kolk,2008). Adams and Frost (2006) highlight that companies have expanded their annual reporting to include environmental, social, and other indicators relevant to continuing economic growth.

Sustainability Report

According to Wheeler et al. (2001), Sustainability reporting became popular in the 1990s when progress was tracked in Europe and North America through research. About a decade later, scholars reviewed the progress of organizations in sustainability reporting, Kotler & Lee (2005) did a study of corporate sustainability projects carried out by 500 North American corporations, and they discovered that only 90% of these organizations execute these projects. There were contrasting reports from another research, according to Merrifield (2003), a study done by the

Centre for Corporate Citizenship at Boston College found that 41 per cent of companies in the United States report on their environmental and social activities and a similar study was done in 2002 by KPMG which there was just a slight increase in organizations that show their activities. Loannou et al. (2012) highlight that the words “sustainability”, “environmental, social and governance” (ESG), or “corporate social responsibility” (CSR) reporting have been used interchangeably for years in environmental, social and governance reports.

This level of attention has not been given to some other continents, for example in Asia, such reports are scarce in comparison to others. (Birch & Moon, 2004). Ho et al. (2007) observe this in similar research that studied CSR activities in the Asian continent. As highlighted by KPMG (2005) and Kemp (2001), differences in regions and countries affect reporting based on the level of development and awareness. In contrast to this, Matten, and Moon (2004) examine sustainability reports as a function of business and cultural differences rather than development. Organizations are more likely to share positive news with their stakeholders than information that would result in scrutiny (Wheeler et al. 2001). To put structure in place for sustainability, the Sustainability Framework (2011) introduced the three aspects of sustainability; economic, social, and environmental responsibility. These components are interconnected and lead to enhanced trust and make business longevity, they cannot work in isolation as they all deliver value for the organization and stakeholders. In 2005, the Association of Certified Chartered Accountants (ACCA) conducted a study which reveals that engagement and dialogue with stakeholders are crucial elements of sustainability reports.

Before the use of websites or social media platforms by organizations, annual reports or annual general reports have been subjected to content analysis and other empirical studies (Jose

& Lee,2007). This research has expanded over the years to examine the progress towards the achievement of the United Nations Sustainable Development Goals and reporting compliance (Jose & Lee, 2007). There have been studies on websites as information sources for ethical investing and reporting schemes like the Global Reporting Initiative (GRI). The need for sustainability communication as explained by Crane and Glozer (2016), is for stakeholder management, image enhancement, sensemaking, identity creation, legitimacy and accountability, and attitude and behavioral change. According to Richardson et al. (2002), studies have shown that organizations report social information compared to environmental information. Gill et al. (2008) analyze the websites of North American, Asian, and European firms, and noticed more importance was given to environmental responsibility before economic and social information.

While many times the content of a sustainability report does not match real-life activities, many organizations still publish annual sustainability reports because of their viability in enhancing their image and building trust with stakeholders.

CSR Communication

Communicating CSR activities have proven to lead to a better relationship with the public (Hall, 2006), and more positive attitudes among stakeholders which is why organizations communicate this through different channels. Gray et al. (1996) define CSR communication as a process of communicating the social and environmental effects of the organizations' economic actions to particular interest groups within society. Organizations can create better relationships with the public which in turn influences their economic environment (Bostdorff &

Vibbert, 1994). As companies also expand into other continents, there is a need to understand the way CSR communication works globally. Cheney et al. (2001) highlight that organizations try to shape groups for discussing social issues through CSR communication and Du et al. (2010) agree that this yields favorable stakeholder relationships and builds a positive corporate image which helps stakeholder relationships and advocacy.

Theoretical framework

Social legitimacy theory

Suchman (1995) explains that legitimacy is a generalized belief or assumption that the actions of an entity are desirable, proper, or proper within some socially constructed system of norms, values, beliefs, and definitions. For organizations to stay relevant in a social system through legitimate economic and social actions that do not jeopardize society or the natural environment. Schiopoiu et al. (2013) posit that legitimacy theory acts on two levels; strategic legitimacy theory (SLT) which develops in the internal environment of the organization and the institutional level of legitimacy (ITL) which develops in the external environment. This allows the organization to keep its structure internally and is revealed in the external activities of the organization which ensures its longevity. Suchman's (1995) emphasis on the types of organizational legitimacy reveals the importance of communicating economic and societal actions. This communication is important for relationship building and management and striving as a business within an ecosystem.

As Everett and Neu (2000) highlight the need for regulation in a world where economic activity systematically generates environmental harm. This has forced organizations to pay close

to their activities, Epstein (1996) reveals that there has been an increase in civil and criminal penalties and has forced stakeholders to consider environmental and social issues. This theory's key role is to manage the relationships between the organization and its stakeholders, it will also help predict future events or crises. Gray (2010) explains that one of the major limitations of the theory is its vagueness in explaining these activities, not explaining why the organizations might be selective in showing information.

Stakeholder theory

The stakeholder model was introduced to management theory in 1984 by Edward Freeman but has become more encompassing. While he mentioned it as an element of corporate strategic planning, he proved the importance of stakeholders in the mission and purpose of the organization. Corporate messages are likely to evoke positive or negative reactions from the stakeholders. From research, the effective internal and external communication of sustainability efforts has yielded benefits (Maignan et al. 1999). Sustainability communication is a tool for managing stakeholders and estimating the firm's socio-environmental efforts.

Mitchell et al. (1997) posit that the stakeholder theory has two views: moral and strategic; the moral view explains that those involved with an organization should be informed and have a right to a certain level of performance while the strategic view is more the social control done for legitimization and social policies expected of the organization. Although Livesey et al. (2002) see this dominance of the organization over the stakeholders immorally, companies have built diverse types of relationships with them. The theory has been used for various debates in

management which drove the formulation in 1984. Organizations need their stakeholders for survival, showing activities regularly through reports builds trust and loyalty.

Research Questions

To better understand how CSR communication is viewed by organizations to drive responses from stakeholders. The below questions will be answered to guide this study;

RQ1: How do consumer goods organizations communicate CSR in their annual sustainability reports in terms of salience?

RQ2: Which CSR topics and activities do consumer goods organizations focus on in their annual sustainability reports?

Table 1: Sustainability Reports for Mondelez, Nestle &, P&G (2020-2021)

	Mondelez		Nestle		P&G	
Year	2020	2021	2020	2021	2020	2021
Name of Report	2020 ESG Report	2021 ESG Report	Creating Shared Value and Sustainability Report 2020	Creating Shared Value and Sustainability Report 2021	2020 Citizenship Report	2021 CITIZENSHIP REPORT
Catchphrases	Snacking Made Right	Snacking Made Right	Nestlé. Unlocking the power of food to enhance quality of life for everyone, today and for generations to come.	We unlock the power of food to enhance quality of life for everyone, today and for generations to come.	Start	Summary
Number of pages	60	83	57	59	184	38

Source: Mondelez, Nestle, P&G website

Methodology: Content Analysis

Content analysis was used to assess the sustainability reports of Mondelez, Nestle & Procter and Gamble (P&G). Unerman (2000) defines content analysis as a way of coding written text into various sections based on selected criteria. It can also be broken down by word, clause, sentence, paragraph, or page to assess the meaning of a document (Weber, 1985). For this study, the 2020 & 2021 sustainability reports will be analyzed based on categories and frequency; all headings of sustainability, impact, and environment. According to Bebbington et al. (2008), the CSR report can be in different forms but mostly refers to the information displayed in annual reports, including voluntary and mandatory information or stand-alone reports. The reporting guidelines classified by the Global Reporting Initiative in 2006 suggest that corporate social responsibility reports should be an organizational document that supplies reports on the economic, environmental, social and governance actions of a firm.

Tinker and Neimark (1987) highlight that reports are not just descriptions of reality but play a huge role in forming ideologies that we legitimize. The sample consists of three top consumer goods companies selected from the list of top 100 consumer goods companies in 2021. The sustainability reports for the consumer goods companies were downloaded from their individual websites. The reports were measured through the number of titles and pages as Unerman (2000) suggests that using sentences may result in fewer measurement errors. As Krippendorf (1980) highlights, most sustainability reports were measured through content analysis and highlighted the quantity of disclosure. The coding is based on Carroll's four kinds of organizational responsibilities, addressing the discretionary responsibility that directly affects the community; social and environmental aspects (1991).

Table 2: Categories of the sustainability report**Table 2.1 Mondelez Categories**

S/ N	CATEGORIES	Number of Pages	2020 DESCRIPTION	2021 DESCRIPTION
1	Performance Strategy & Performance	7	<ul style="list-style-type: none"> ● CEO Q&A ● About us ● Our purpose ● Our approach ● Materiality ● ESG priorities ● Our ESG progress 	Chairman & CEO letter About us Our purpose Our approach Materiality ESG priorities Our ESG progress 10 Years On – Accelerating Impact at Scale
2	Right Snack Snacking Mindfully	7	<ul style="list-style-type: none"> ● Overview ● Landscape & Insights ● Innovating for consumers ● Broad portfolio & Well-being ● Evolving our portfolio ● Food safety & Quality 	Landscape & Insights Focused Portfolio Innovating & Renovating for Consumers Portion Control Mindful Snacking Engaging with Stakeholders Labeling & marketing Food Safety & Quality

3	Right Moment		<ul style="list-style-type: none"> ● Overview ● Landscape & Insights ● Mindful snacking ● Portion control ● Labeling & Marketing ● Nutrition partnerships ● Making a difference where it counts ● Impact Investing 	
4	Right Way Colleague & Community Well-being Climate & Environment	13	<ul style="list-style-type: none"> ● Overview ● Landscape & Insights ● Diversity, Equity & Inclusion ● Workplace safety ● Workplace wellness ● Human rights ● Climate ● Energy ● Packaging ● Waste ● Water 	Landscape & Insights Colleague Well-being and Safety Workplace Safety Workplace Wellness Leadership & Employee Diversity, Equity & Inclusion Economic Inclusion & Supplier Diversity Human Rights Impact Investing Community Impact Employee Volunteering Climate Action Waste Water Environmental Resilience Packaging
5	Sustainable Ingredients Sustainable snacking	35	<ul style="list-style-type: none"> ● Overview ● Ingredients ● Cocoa 	Landscape & Insights Ingredients Cocoa Cocoa Life

	Sustainable Ingredients and Supply Security		<ul style="list-style-type: none"> • Conserving and restoring cocoa-landscapes • Improving the economics of cocoa farming • Creating empowered cocoa communities • Our progress • Continuing to make cocoa right • Wheat • Harmony Wheat • Palm oil • Leading a forest positive future • Looking forward 	Wheat Harmony Wheat Dairy Palm Oil
6	Governance	3	<ul style="list-style-type: none"> • Overview • Compliance & Governance • UN SDGs • Closing letter 	Compliance & Governance UN Sustainable Development Goals Closing Letter

Source: Mondelez website

Table 2.2 Nestle Categories

	CATEGORIES	Number of Pages	2020	2021
1	Creating Shared Value	6	<ul style="list-style-type: none"> • Our journey • Individuals and families • Communities • Planet • What's next? • Our 2020 commitments and progress 	2021 performance summary Our focus areas and commitments
2	For individuals and families	18	<ul style="list-style-type: none"> • Offering tastier and healthier choices 	Advancing regenerative food systems at scale

			<ul style="list-style-type: none"> • Inspiring people to lead healthier lives • Building, applying, and sharing nutrition knowledge 	<p>Research and Development to advance food systems</p> <p>Our approach to Creating Shared Value</p> <p>Contributing to nutritious and sustainable diets</p> <p>Healthier and tastier choices</p> <p>Healthier lives through nutrition knowledge</p>
3	For our communities	12	<ul style="list-style-type: none"> • Enhancing rural development and livelihoods • Respecting and promoting human rights • Promoting decent employment and diversity 	<p>Helping to protect, renew and restore natural resources</p> <p>Climate and nature</p> <p>Water</p> <p>Packaging and circularity</p> <p>Strengthening communities</p>
4	For the planet	14	<ul style="list-style-type: none"> • Caring for water • Acting on climate change • Safeguarding the environment • Independent assurance statement 	<p>Produced sustainably</p> <p>Human rights</p> <p>Youth opportunities</p> <p>Operating responsibly</p> <p>Our people</p> <p>Ethical business</p>

Source: Nestle website

Table 2.2 Procter & Gamble Categories

	Title	Number of Pages	2020	2021
1	Message from the CEO	9	<ul style="list-style-type: none"> • Transforming Our World: P&G and the UN Sustainable 	Message from the CEO

			<p>Development Goals</p> <ul style="list-style-type: none"> ● Internal Leadership ● Issue Prioritization ● P&G at a Glance ● A Company of Leading Brands 	
2	Brand 2030 Community Impact (2021)	40	<ul style="list-style-type: none"> ● Community Impact ● Message from Marc Pritchard ● Bringing Clean Water to Communities Around the World ● Disaster Relief ● COVID-19 Relief Efforts ● North America ● Europe ● Asia Pacific, Middle East, and Africa ● China ● Latin America ● Habitat for Humanity ● Regional Impact ● North America ● Europe ● Asia Pacific, Middle East, and Africa ● China ● Latin America ● Employee and Consumer Programs 	<p>COVID-19 Response Community Impact Helping During COVID-19 Disaster Relief P&G innovation that continues to transform lives A unique partnership focused on helping moms and babies United is the way</p>
3	Equality & Inclusion	21	<ul style="list-style-type: none"> ● Message from Shelly McNamara Employees ● Brands 	Equality & Inclusion

			<ul style="list-style-type: none"> ● Partners & Communities 	
4	Environmental Sustainability	65	<ul style="list-style-type: none"> ● Message from Virginie Helias ● 2020 Goals ● Ambition 2030 ● Brands ● Packages that Use Less, Recycle or Refill More ● Brands Help Save Energy at Home ● Water-Efficient Products ● Innovating for More Efficient Solutions ● Building Even Greater Trust Through Transparency, Ingredient Innovation and Sharing Our Safety Science ● Supply Chain ● Climate & Energy Transportation ● Water ● Waste ● Striving for Circular Solutions ● Partnering with Suppliers ● Forestry ● Palm Oil ● Society ● Keeping Plastic Waste Out of the Environment ● Protecting Water for People and Nature ● Climate ● Employees ● Tracking Our Progress ● Facilities / LEED 	Environmental Sustainability Our Progress

			<ul style="list-style-type: none"> • Environmental Resource and Waste Summary • Global Measurement and Additional Operational Data 	
5	Ethics & Corporate Responsibility	21	<ul style="list-style-type: none"> • Message from Debbie Majoras • Our Purpose, Values and Principles • Good Governance • Respecting Human Rights • Doing the Right Thing with Our Employees • Doing the Right Thing with Our Consumers • Doing the Right Thing with Our Supply Chain • Speaking Up • Stakeholder Engagement 	Ethics and Corporate Responsibility Brands as a force for growth and good Acts of Good Recognitions and Awards
6	ESG Disclosure Frameworks	1	<ul style="list-style-type: none"> • Task Force on Climate • Related Financial Disclosures • Sustainable Accounting Standards Board • GRI Content Index 	

Source: P&G website

Results and Analysis

RQ1 is concerned with the form in which corporate social responsibility is reported in the annual sustainability reports in times of channel and salience. The top three consumer goods

organizations have their sustainability reports as separate documents focusing on the organization's environmental, social and governance aspects. For the study's purpose, the reports were easily accessed from where details were shared, the three organizations have “sustainability” “our impact” and “2021 ESG report” visible on the header of their website. The organizations and report titles are presented in Table 1. The terms like “ESG,” “Citizenship report” and “Creating shared value and sustainability report” were used as titles for the annual report. In the Mondelez & Nestle report’s the CSR messages were reserved for the later part of the reports, while in the P&G the messages filled the major parts of the report. For Mondelez 57.8% of the pages addressed the issues relating to social and environmental activities of the organization, 45.6% of the pages reported issues of the planet and communities, while for Nestle 68.5% of the pages reported CSR activities of the organization.

RQ2 looks to show the topics and activities that these organizations focus on in their reports. As seen in Table 3, although in the same industry, these organizations communicate their CSR activities in diverse ways. Words like “impact investing” “community impact” “ESG priorities” “Bringing clean water to communities around you” and other terms were introduced into the report, giving a record of the accomplishment of their sustainability progress. Nestle’s reports were more centered on the products than the work done to change communities, the terms used were technical, which makes it look more obligatory than voluntary.

Table 3: Terms used to describe CSR activities mentioned in the sustainability reports

Mondelez	Nestle	P&G
<ul style="list-style-type: none"> ➤ ESG Priorities ➤ Our ESG Progress ➤ Impact investing 	<ul style="list-style-type: none"> ➤ Communities ➤ Planet 	<ul style="list-style-type: none"> ➤ Community Impact ➤ Disaster Relief

<ul style="list-style-type: none"> ➤ Community Impact ➤ Employee Volunteering ➤ Climate Action ➤ Waste ➤ Environmental Resilience ➤ UN SDGs 	<ul style="list-style-type: none"> ➤ Enhancing rural development and livelihoods ➤ Safeguarding the environment 	<ul style="list-style-type: none"> ➤ Bringing clean water to communities around the world ➤ COVID-19 Response ➤ A partnership focused on helping moms and babies ➤ Environmental Sustainability: Our progress ➤ Ethics & Corporate Responsibility
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Discussion

It is essential that the sustainability reports are communicated in the areas visible for stakeholders, it should cover the corporate responsible actions of the organization. Reporting CSR activities is an integral tool used by the organization to report its key strategies and operations. Consumer goods industries need to focus on telling stories of impact with testimonials rather than just presenting data. Technology plays a huge role in helping organizations issue information to their stakeholders, a useful tool for corporate communications. Sustainability report communication is seen as an avenue for organizations to build trust (Duncan and Moriarty,1998), this perceived that reporting is seen positively by stakeholders to enhance credibility and legitimacy (Kolk et al. 2001).

The concept of environmental, social and governance (ESG) is based on those activities of the organizations focused on community impact, climate, and the environment and other corporate responsibilities. In this study, I analyzed the number of pages where ESG issues were discussed in the report. A sample of six reports was analyzed to show the placement of the reports on the organization's website. The 2020 reports were compared to similar reports in 2021. The relevance and aspects are expanding in the industry after the pandemic, there was an

increase in pages across organizations. Although salience differs across the three parts of ESG and the reports, information about the environmental and social information is present on the internet.

Limitations and scope for further research

This study will make an important contribution to corporate communication between professionals, marketing teams, academics, and stakeholders but some limitations should be reviewed. This study only selected some of the top organizations working within the consumer goods sector which may not necessarily capture the entire sector. This study contributes to the literature on corporate social responsibility, sustainability, and public relations fields. Future research will benefit from a longitudinal study of corporate social responsibility in sustainability reports. A case study analysis of a specific organization's document will provide insights for the different sections or components of a sustainability report.

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