Is Sustainability Reporting Really About Reporting Sustainability?

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Abstract

Global Reporting Initiative (GRI) introduces a sustainability reporting framework known as GRI standards. Despite its popularity, the GRI standards receive criticism for having covered a broad range of topics but seemingly irrelevant to stakeholders. The objective of this paper is to examine whether the GRI standards truly provide guidelines for reporting what sustainability ought to be reported. This paper uses the thematic analysis to examine whether themes that appear in the GRI standards are in line with Ben-Eli's (2018) five domains of sustainability (the material, economic, life, social, and spiritual domains). This paper finds that the GRI's sustainability standards lack the spiritual domain. The spiritual dimension is fundamental to sustainability reporting quality and the coherence of the whole reporting process. The main contribution of this paper is in the form of providing insights into the need to report sustainability as it is, with its root in the ecology field.

Keywords: sustainability reporting, sustainability domains, reporting framework, thematic analysis

Introduction

The objective of this paper is to examine whether sustainability reporting is really reporting what sustainability ought to be reported, as rooted in the ecology field. To achieve the objective, sustainability standards set by the Global Reporting Initiative (GRI) (GRI, 2016) were analysed using thematic analysis based on Ben-Eli (2018) five domains of sustainability. GRI standards (GRI, 2016) comprise of 36 standards ranging from GRI 101 Foundation to GRI 419 Socioeconomic Compliance. Previous studies utilised GRI standards (GRI, 2016) as their research framework to examine stakeholder engagement disclosure (Ardiana, 2022); materiality assessment disclosure (Garst et al., 2022), anti-corruption disclosure (Blanc et al., 2019), among other disclosures in corporate sustainability reports. For instance, Gunawan et al. (2022) examined 101 sustainability reports issued by Indonesian banks between 2009 and 2017 to explore their sustainability and green banking disclosures. Ardiana (2023), another example, examined 646 sustainability reports issued by Fortune Global 500 companies to understand whether their sustainability disclosures

linked to stakeholder engagement disclosures in the same sustainability reports being studied. However, the literature examining whether the GRI standards provide guidelines that are in line with ecological definition of sustainability is still in its infancy. In response, this paper examines GRI standards (GRI, 2016) to understand if the term sustainability used by the sustainability reporting framework reflects what sustainability ought to be reported, as rooted in the ecology field.

Ecological sustainability refers to the quality of not being harmful to the environment or depleting natural resources, and thereby supporting long-term ecological balance (Ariansen, 1999). In a similar vein, Ben-Eli (2018: 1340) defines sustainability as 'a dynamic equilibrium in the process of interaction between a population and the carrying capacity of its environment such that the population develops to express its full potential without producing irreversible, adverse effects on the carrying capacity of the environment upon which it depends'. From the definition, Ben-Eli (2018) proposes five dimensions or domains reflecting the meaning of ecological sustainability. They are material, economic, life, social, and spiritual domains. These domains are utilised in this paper to examine if sustainability in the context of corporate sustainability reporting is in line with the conception of ecological sustainability. This paper explores which dimensions in the ecological sustainability are missing in corporate sustainability reporting and what can be done to remedy.

The main contribution of this paper to the literature is that it provides insights into the need to report sustainability as it is, with its root in the ecology field. To the accounting literature, this paper contributes to the organisational accountability by reporting what organisations have done regarding their efforts to preserve the nature for future generation. Corporate/organisational sustainability perspective should be made in line with ecological sustainability conception, comprising Ben-Eli's (2018) five domains of sustainability. In the absence of one or more domains, corporate sustainability reporting is not distinctive from corporate social responsibility (CSR) and triple bottom line reporting. This paper also offers a practical contribution by raising consciousness and reflection that corporate sustainability reporting is not equivalent to CSR and triple bottom line reporting — merely reporting economic, social and environmental impacts and responsibilities. Instead, corporate sustainability reporting should be articulating material, economic, life, social and spiritual dimensions of what companies have been doing. This will help evidence the authenticity of the reporting process leading to a quality sustainability report.

The remainder of this paper is structured as follows: Section 2 reviews the extant literature, Section 3 describes the research methods. Sections 4 shows the results and discuss the research findings, respectively, and Section 5 concludes the paper.

Sustainability reporting has been practised widely by organisations across countries — regardless of their forms (profit or not-for-profit organisations), size (big or small organisations) and sectors/industries (mining, banking, or else) (Adams & Abhayawansa, 2022). The extant literature shows that sustainability reporting remains voluntary in most countries (e.g., García-Sánchez et al., 2019; Kumar, 2022). Despite voluntary, reporting organisations across the globe have been making a reference to a reporting framework introduced by the GRI (Safari & Areeb, 2020). Safari & Areeb (2020) found that sustainability reports that are compiled by making reference to GRI standards (previously called GRI guidelines) have an association with higher sustainability reporting quality. Despite the absence of a globally recognised standard, GRI standards (GRI, 2016) has received its

popularity in providing a sustainability reporting framework due to some reasons, namely being a first mover in sustainability reporting, having strong stakeholder development, showing continuous improvement and being compatible to organisations across forms, size, and sectors (Jones et al., 2016).

Even though sustainability reporting has been extensively practised by making reference to the GRI standards (GRI, 2016), it has also been so far receiving criticism for covering a broad range of topics (Parker, 2005) and containing rhetoric responses to sustainability issues (Ardiana, 2019). In addition, the sustainability topics covered in a sustainability report tend to be material for the reporting company but not stakeholders (Ardiana, 2021b). The term 'sustainability' has origins in the field of ecology as 'the ability of the whole parts of a biotic community to extend its form into the future' (Ariansen, 1999: 84). Consequently, sustainability reporting should be about reporting 'activities in a way that protects the function of the Earth's ecosystem as a whole' (Bellucci & Manetti, 2019: 20). However, in the context of corporate reporting, the term sustainability seems to deviate from the original ecological meaning (Ardiana, 2021a). Gray (2006) and Milne & Gray (2013) view the extensive practice of sustainability reporting as more about triple bottom line reporting (TBL) (Elkington, 1997) which demonstrates the economic, social and environmental impacts and responsibilities by overly focusing on the going concern of the business entity instead of the ecological system. In a similar vein, Buhr (2007: 57) argues, 'I am not convinced that such a thing as sustainability reporting exists.... Certainly, sustainability reporting is an admirable target to work towards, even though the pathway thus far has been unclear, disputed and much longer than many would like'.

Ben-El (2018) posits that corporate sustainability reporting is way too far from what sustainability is supposed to be reported. In response, Ben-Eli (2018) proposes a sustainability report highlighting the connection between a population and the carrying capacity of the

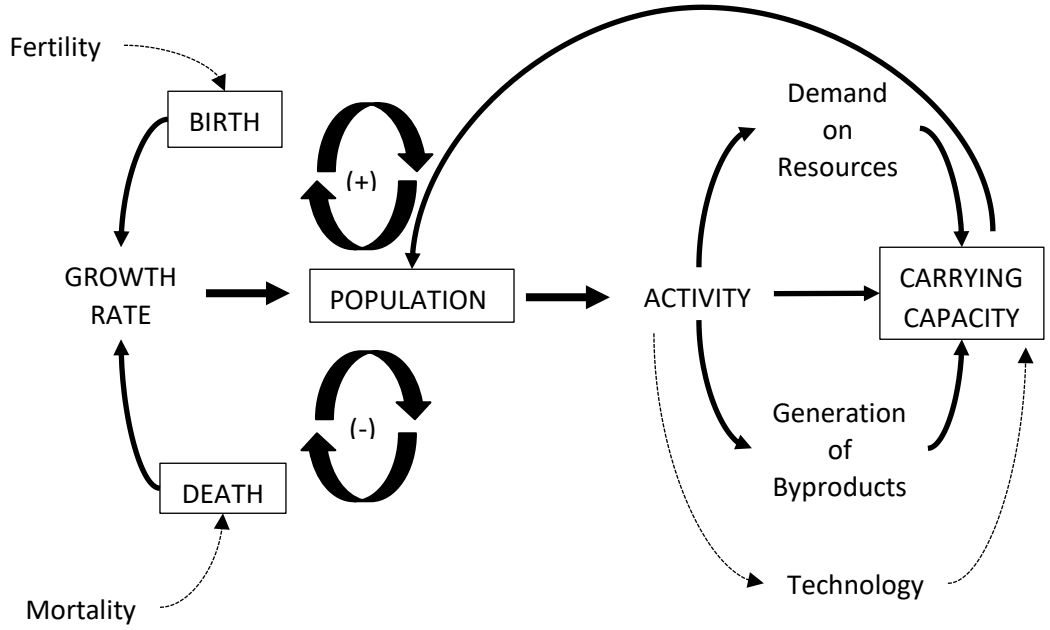

Figure 1. Ben-Eli's (2018) Sustainability Framework

Source: Ben-Eli (2018: 1339)

environment on which it depends. Figure 1 shows Ben-Eli's sustainability framework. The figure indicates that human (social system) and environmental system uninterruptedly hold each other in check through an adaptive and co-creative (or co-evolutionary) process characterised by multiple closed-loop interactions. 'As the population of a community grows, its level of activity increases — which demands access to natural resources and generates by-products in the form of waste. In turn, the environment's carrying capacity affects the population's well-being and its levels of fertility and mortality' (Amadei, 2021: 1114).

Figure 1 shows several loops. The first loop involves interrelationships between human needs and economic capital. The second loop involves the dynamics between economic capital and the use of renewable and non-renewable resources. The third loop deals with the environmental impacts of resource exploitation, such as pollution and depletion of life support systems. The fourth loop deals with the dynamics between life support system service availability and population growth. The fifth loop relates social systems to environmental and economic systems. From this, 'sustainability requires community stewardship... [that is] maintaining the natural environment and the eco-services it provides, while community activities take place' (Amadei, 2021: 1114).

In his work, Ben-Eli (2018) highlights five interconnected domains that play crucial roles in human-environmental feedback mechanisms. The material domain concentrates on minimizing the entropy of resource flow within the economy, in accordance with the laws of physics. The economic domain focuses on implementing accounting systems that mirror Earth's ecological processes, ensuring true biosphere pricing to guide economic activities. The life domain is dedicated to preserving the inherent diversity of all life forms within the biosphere. The social domain aims to maximize individual freedom and potential for self-actualization, avoiding any negative impact from one individual or group on another. Lastly, the spiritual domain recognizes a seamless, dynamic continuum connecting the outer universe with our solar system, Earth, the biosphere (including humans), and internal metabolic systems, embodying this knowledge in universal ethics to guide human behavior.

Research Method

To recall, this paper aims to examine whether sustainability standards introduced by the GRI truly provide guidelines for reporting what sustainability ought to be reported. Therefore, GRI standards (GRI, 2016) — comprising of 36 standards ranging from GRI 101 Foundation to GRI 419 Socioeconomic Compliance — as a sustainability reporting framework was analysed using thematic analysis. Thematic analysis can be described as

Table 1. Coding Manual for Thematic Analysis

No	Nodes: Ben-Eli's (2018) Domains	Examples of the Expected Textual Codes Found in the GRI Standards
1	Material Domain	Resources, raw materials, infrastructure
2	Economic Domain	Wealth, welfare, income generation, market
3	Life Domain	Biosphere, environment, emissions, waste
4	Social Domain	Social interactions, education, health services, governance, marginal groups
5	Spiritual Domain	Values, ethics, motivation, aspiration, well-being

Source: Adapted from Amadei (2021); Ben-Eli (2018)

'a method for identifying, analysing and reporting patterns (themes) within data' (Braun & Clarke, 2006: 79). Even though the focus of a thematic analysis is the recurring patterns (themes) within a data set, the emphasis is not on the quantification of their frequency of occurrence. Instead, the emphasis of a thematic analysis is on the qualitative aspects (i.e., meanings in context) of the material being analysed (Creswell & Poth, 2018). In a similar vein, Braun & Clarke (2006:82) posit, 'it is not the case that if it was present in 50 per cent of one's data items, it would be a theme, but if it was present in only 47 per cent, then it would not be a theme.... So, the researcher's judgement is necessary to determine what a theme is'.

GRI standards (GRI, 2016) was read thoroughly several times and highlighted manually for the appearance of recurring patterns. Thematic analysis aims to examine whether themes appear in the GRI standards are in line with Ben-Eli's (2018) five domains of sustainability (the material, economic, life, social and spiritual domains). Initial textual (specific) codes were formed from chunks of text that were highlighted when reading GRI standards (GRI, 2016). These first-cycle codes (Saldana, 2016) were given labels constituting what the themes were about. The specific textual codes in the first-cycle coding stage were grouped into several conceptual categories by 'splicing' them (Dey, 1993:147), so they become known as nodes (Bazeley & Jackson, 2013). Splicing to form nodes is undertaken by 'the fusing together of a set of codes under an overarching category' (Joffe & Yardley, 2004: 61). In other words, a node is constructed by condensing the recurring patterns and combining the initial textual codes into one conceptual code. Table 1 shows the coding manual used in the thematic analysis, comprising information about the expected textual codes found in the GRI Standards (GRI, 2016) and nodes according to Ben-Eli's (2018) five domains of sustainability.

Result and Discussion

As described in earlier section, thematic analysis was used to examine whether sustainability standards introduced by the GRI truly provide guidelines for reporting what sustainability ought to be reported. The results of the thematic analysis is shown by Table 2. The table shows that there were 36 GRI standards included in the analysis to figure out whether sustainability reporting constitute what sustainability ought to be reported, based on Ben-Eli's (2018) five domains of (ecological) sustainability.

Appendix 1 shows that every standard has one or more sustainability domains. GRI 201 Economic Performance, for example, contains economic domain only. Meanwhile, GRI 204 Procurement Practices has two sustainability domains, namely economic and social domains. Another standard, GRI 416 Costumer Health and Safety comprises of three sustainability domains, i.e., economic, life and social domains. Among other standards included in the analysis, GRI 102 General Disclosures includes four domains, namely material, economic, life and social domains. This finding indicates that GRI standards provides complex guidelines comprising multiple dimensions/domains as outlined by Ben-Eli (2018). However, among five domains of (ecological) sustainability coined by Ben-Eli (2018), GRI standards lack the spiritual domain.

The human mind has always strived to transcend its physical, biological, physiological, psychological, and technological limits. The spiritual domain of sustainability facilitates the development and evolution of individuals and societies through the intuitive

attainment of wholeness and perfection. The extent to which this deep-seated urge is allowed to manifest itself in society's day-to-day operations affects the quality of the choices and actions people make in the world. It highlights an inclusive direction that respects the larger system of which people are a part and on which their very existence depends. As recognised by all known traditions of wisdom, it is not easy to pinpoint the essential nature of the spiritual realm. Generally, the term 'spiritual' has connotations: of the divine, exalted, virtuous, and sacred, but also immaterial and occult. It is meant to evoke a deep, underlying sense of essence, a combination of inspiration, meaning, purpose, and overarching value. The spiritual dimension in the context of sustainability is fundamental to sustainability reporting quality and the coherence of the whole reporting process. It has no traditional religious connotations. Rather, it evokes a mind-to-mind unity and an awareness of the essential oneness at the heart of being.

The missing part of the spiritual dimension in the GRI standards can be remedied by elaborating Ben-Eli (2015:8) idea in that the reporting organisations 'acknowledge the transcendent mystery that underlies existence; seek to understand and fulfil humanity's unique function in the universe; honour the Earth with its intricate ecology, of which humans are an integral part; foster compassion and an inclusive, comprehensive perspective in the underlying intention, motivation, and actual implementation of human endeavours; and link inner transformation of individuals to transformations in the social collective, laying foundations for the emergence of a new planetary consciousness'. The spiritual domain promotes the synthesis of the other four principles (the material, economic, life, and social domains). When integrated in a balanced way, all together can serve a common purpose, provide a common ground, and inspire a common resolve. In the absence of the ethical commitment implied by the spiritual principle, consideration of questions related to the four other domains (even though they are elaborately expressed) are reduced to mere formality.

Conclusion

Instead of reporting activities in a way that protects the function of the Earth's ecosystem as a whole, sustainability reporting has been practised as reporting on Elkington's (1997) triple bottom line, namely, the economic, social and environmental aspects of corporate responsibilities and impacts. Thematic analysis in this study reveals that GRI standards provides complex guidelines comprising multiple (ecological) sustainability dimensions/domains as introduced by Ben-Eli (2018). However, among five domains (material, economic, life, social, and spiritual domains), GRI standards lack the spiritual domain. This paper argues that the spiritual dimension is critical to sustainability reporting quality and the coherence of the whole reporting process. It evokes a mind-to-mind unity and an awareness of the essential oneness at the heart of being. This paper suggests the GRI standards highlight the importance of honouring the Earth where humans are an integral part.

This paper is not without any limitations. Instead of examining sustainability reports making a reference to the GRI standards, this paper examined the GRI standards per se to unveil whether they truly provide guidelines for reporting what sustainability ought to be reported. In addition, this paper refers to Ben-Eli's (2018) (ecological) sustainability framework to examine an (organisational) sustainability framework introduced by the GRI. This paper facilitates several avenues for future research. It is fruitful to obtain empirical

evidence by examining sustainability reports whether they really lack the spiritual domain as concluded in this paper. Moreover, future research can utilise Ben-Eli's sustainability framework to examine other sustainability reporting frameworks (e.g., AA1000 standards introduced by AccountAbility; Sustainability Accounting Standards Board or SASB standards introduced by the International Financial Reporting Standards or IFRS Foundation) whether they include all five sustainability domains.

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Appendix

Appendix 1. Results of Thematic Analysis

No	GRI Standards	Ben-Eli's (2018) Domains
1	GRI 101 Foundation	[Economic Domain] [Life Domain] [Social Domain]
2	GRI 102 General Disclosures	[Material Domain] [Economic Domain] [Life Domain] [Social Domain]
3	GRI 103 Management Approach	[Economic Domain] [Life Domain] [Social Domain]
4	GRI 201 Economic Performance	[Economic Domain]
5	GRI 202 Market Presence	[Economic Domain]
6	GRI 203 Indirect Economic Impacts	[Economic Domain]
7	GRI 204 Procurement Practices	[Economic Domain] [Social Domain]
8	GRI 205 Anti-Corruption	[Economic Domain] [Social Domain]
9	GRI 206 Anti-Competitive Behaviour	[Economic Domain] [Social Domain]
10	GRI 301 Materials	[Material Domain]
11	GRI 302 Energy	[Economic Domain] [Social Domain]
12	GRI 303 Water and Effluents	[Economic Domain] [Social Domain]
13	GRI 304 Biodiversity	[Economic Domain] [Social Domain]
14	GRI 305 Emissions	[Economic Domain] [Social Domain]
15	GRI 306 Effluents and Waste	[Economic Domain] [Social Domain]
16	GRI 307 Environmental Compliance	[Economic Domain] [Social Domain]
17	GRI 308 Supplier Environmental Assessment	[Economic Domain] [Social Domain]
18	GRI 401 Employment	[Economic Domain] [Life Domain] [Social Domain]
19	GRI 402 Labour/Management Relations	[Economic Domain] [Life Domain] [Social Domain]
20	GRI 403 Occupational Health and Safety	[Economic Domain] [Life Domain] [Social Domain]
21	GRI 404 Training and Education	[Economic Domain] [Life Domain] [Social Domain]
22	GRI 405 Diversity and Equal Opportunity	[Economic Domain] [Life Domain] [Social Domain]
23	GRI 406 Non-Discrimination	[Economic Domain] [Life Domain] [Social Domain]
24	GRI 407 Freedom of Association and Collective Bargaining	[Economic Domain] [Life Domain] [Social Domain]
25	GRI 408 Child Labour	[Economic Domain] [Life Domain] [Social Domain]
26	GRI 409 Forced or Compulsory Labor	[Economic Domain] [Life Domain] [Social Domain]

27	GRI 410 Security Practices	[Economic Domain] [Life Domain] [Social Domain]
28	GRI 411 Rights of Indigenous Peoples	[Economic Domain] [Life Domain] [Social Domain]
29	GRI 412 Human Rights Assessment	[Economic Domain] [Life Domain] [Social Domain]
30	GRI 413 Local Communities	[Economic Domain] [Life Domain] [Social Domain]
31	GRI 414 Supplier Social Assessment	[Economic Domain] [Life Domain] [Social Domain]
32	GRI 415 Public Policy	[Economic Domain] [Life Domain] [Social Domain]
33	GRI 416 Costumer Health and Safety	[Economic Domain] [Life Domain] [Social Domain]
34	GRI 417 Marketing and Labelling	[Economic Domain] [Life Domain] [Social Domain]
35	GRI 418 Customer Privacy	[Economic Domain] [Life Domain] [Social Domain]
36	GRI 419 Socioeconomic Compliance	[Economic Domain] [Social Domain]

Source: Results of thematic analysis