

Social sustainability in Multinational Enterprises

A multiple case study of CSR reports

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ABSTRACT

Corporate social responsibility (CSR) has gained immense interest in recent times. Since CSR is divided into three categories; economic, social, environmental, among the sphere, the social part of sustainability lacks a precise definition. As a result, from a business organizational perspective, it isn't accessible to operationalization, which motivates the researcher to investigate how MNEs define and articulate social sustainability in their CSR reports. A multiple case study research design has been used to analyze five different multinational enterprises (MNEs). The social sustainability principles (SSP) such as Health, Influence, Competence, Impartiality, Meaning-making are implemented as a theoretical framework. Along with the sustainable development goals (SDG), Triple bottom line, Global Reporting Initiative (GRI) have been utilized throughout the analysis of the CSR reports.

Keywords: CSR, MNE, SDG, GRI, Triple bottom line.

1.0:Background of the study

In the age of Sustainable Development Goals (SDGs), Corporate Social Responsibility (CSR) received increased visibility in the business organization arena. In response to the growing social discrimination, environmental catastrophes, and economic uncertainty, the sustainability discourse has become the dominant "master signifier" for many practical fields. The United Nations (U.N.) has led different initiatives within the sustainability area with various business organizations co-operating with the U.N. Global Compact initiative.

The social dimension (or social sustainability) has significant recognition as a fundamental component of sustainable development, becoming intertwined with a discourse of delivering sustainable communities. Although environmental and economic matters dictated sustainable development at its beginning. However, in the late 1990s, social issues were taken into consideration within the agenda of sustainability (Colantonio, 2009).

Nevertheless, the concept of social sustainability is contradictory, whether it is the social preconditions for sustainable development or the need to sustain formations and systems in society and community. Within the field of business, sustainability-related concepts, reports, strategy and fundings often tend to overemphasize technological and economic growth-oriented solutions, leading to the underemphasizing of the social dimension in practice. "Sustainability's social dimension remains a "concept in chaos," drawing agreement and disagreement on its definitions, domains, and indicators" (Vallance et al. 2011, p. 342).

Several scholars pointed out that social sustainability concerns are far less researched and investigated CSR areas (Vallance, Perkins & Dixon, 2011; Locket et al., 2006) compared to economic and environmental sustainability. The probable rationale behind this is the fact that the definition of social sustainability is multiple, imprecise, and difficult to, which deficiencies prevent a "clear and utilizable definition" (Eizenberg and Jabareen, 2017).

The United Nations (U.N.) has led different initiatives within the sustainability area with various business organizations co-orporating with the U.N. Global Compact initiative. Within the context, the U.N.Global Compact initiative has claimed that business organizations report their progress and contribution under the sustainability performances. Therefore, getting the likely results from their

performances requires communication (European Commission, 2011). Then, non-financial reports like CSR reports are a pivotal means of communication to understand business organizations' contributions to society. Scholars of social Science also feel that the unique dimension of reporting CSR as the business communication is considered ethical responsibility towards society. It thus seems acceptable to argue that the CSR reports can identify business activities towards achieving sustainability both to direct or indirect stakeholders. Therefore, Du et al. (2010) appealed that, "Such statements play critical roles in CSR communication between different stakeholders and organizations" (p;13). The authors further concluded that CSR requires communication to support business activities for the potential outcomes and emphasize the types of communication form as CSR report (Du et al., 2010).

As the social dimension of sustainability in the business and organizational perspective, the business context has shown minimum attention to the social sustainability pillar (Littig and Griessler 2005, Dempsey et al. 2011). On the opposing, it has been argued that business organizations focus on profit maximization rather than their stakeholder's wellbeing or social footprint. Therefore, out of the three pillars of sustainability, social sustainability has been the least conceptually developed. Hence, Colantonio and Dixon (2011) claimed a lack of an in-depth and broad study in this field of social sustainability and that the notion of social sustainability is under-theorized or often oversimplified. In this regard, further conceptual understandings and development of social sustainability as a concept is required (Cuthill 2010).

However, both business and academic debates often do not include social sustainability when debating CSR issues. This area demands learning and understanding for academia and organizations in a business context, especially from the perspective of multinational enterprises (MNEs). Scholars from the business sectors defined Multinational Enterprises (MNE), as Jones (1996) identified, "An MNE is usually defined as firm that controls operations or income-generating assets in more than one country" (p,4). Since MNEs have multiple and diverse contexts which combine substantially the challenges connected with dealing and operating CSR compared to the single national corporation.

Therefore, in this study, I emphasize how social sustainability is defined and operationalized in a business context, especially in MNEs, through focusing on CSR reports since communication is integral to CSR and social sustainability.

1.1: Problem statement

Sustainability has become a significant issue from an organizational perspective despite

The fundamental challenge is to define it appropriately (Glavič and Lukman, 2007). As sustainability has its role increased in several aspects of business management, one issue has arisen on understanding how sustainability has been considered in terms of business performance (Epstein and Roy, 2003). Moreover, numerous studies have dealt with how companies could systematically turn sustainability performance (Veleva and Ellenbecker, 2001; Searcy, 2009).

For achieving societal changes, Robert and Broman (2015) suggested that "It is necessary to establish a thorough understanding, not the least among leaders, of the character, magnitude and urgency of the sustainability challenge as well as the self-benefit of competent proactivity for sustainability" (Robert and Broman, 2015, p;18).

Accordingly, the need for a paradigm shift towards sustainable performance has become clear, and a new way has been advanced to define a business organization's sustainability.

Similarly, to understand MNEs perspective, how social sustainability is defined and the relevance of the triple bottom line framework (i.e., environmental, economic, and social sustainability). Thus, MNEs can show their commitment to CSR and sustainability while CSR or sustainability is distinctively divided into economic, ecological, and social branches. For the U.N., sustainability must cover all three components.

However, Wilson (2015) opined that although all the three aspects were assessed equally, social sustainability had been highlighted lesser than the other two aspects, economic and environmental: social sustainability is far less researched and investigated than the other two. Furthermore, organizations reveal CSR activities as non-financial activities in the business context to report accordingly and recognize the organizations' social responsibilities. Different companies CSR reports are selected as a means of communication and will be studied here in this thesis. However, there are many other sectors rather than CSR report which are deemed relevant for the different perspectives.

Therefore, the study aims to learn about social sustainability, primarily business organizations' practical implementations of social sustainability in their reporting system. Consequently, I would like to understand **how do MNEs define and articulate social sustainability in their CSR reports?** This

would generate a detailed understanding of the practical application of social sustainability within the contemporary global business contexts.

2.0: Study goals and Research Questions:

In this study, I aim to understand how multinational business organizations define and articulate social sustainability in their CSR reports. In doing this, the following research questions guide this research:

1. How is the idea of social sustainability defined and articulated by MNEs in their CSR reports?
2. How and in what ways do MNEs represent social sustainability in their CSR reports?
3. How much weight do MNEs put on social sustainability compared to economic and environmental sustainability in their CSR reports?

3.0: Literature Review:

The subsequent chapter discussed the relevant concepts and literature for the nuanced understanding of social sustainability. Concerning the research question, ‘how do MNEs define and articulate social sustainability in their CSR reports?’ Finally, I have organized an explanatory review of academic work in the CSR field related to the research question.

3.1: CSR and historical context:

The concept of corporate social responsibility (CSR) has been transformed from an irrelevant and often frowned upon the idea to the most orthodox and broadly recognized conceptions within the business world during the last century. As an umbrella term, corporate social responsibility has evolved over the past fifty years with many different commencements of the relationship between business and society (Buchholz and Rosenthal, 1997; Matten and Crane, 2005).

The first important literature on corporate social responsibility appeared in the 1950s with the publication of Howard R. Bowen in his landmark book named "Social Responsibilities of the Businessman" in 1963. However, the concept of CSR was also debated based on different theoretical definitions. For instance, according to Davis (1960), corporate social responsibilities are the decisions and actions made by businessmen partially based on the firm's economic and technical interests. Thus, the author stated that CSR constructed with a financial interest is the socio-economic responsibility that stands for a corporation's obligations for the economic development of society (e.g., employment and inflation rate). At the same time, CSR with socio-human commitments refers to the nurturance and development of values of humans (e.g., human morals, cooperation, or motivation) (Davis,1960).

Furthermore, during the 1970s and onwards, studies focused on the argument and demonstration of CSR to describe with more clarity a corporation's actual corporate responsibilities. It had become clearer when in 1971, a new publication of the Committee for Economic Development (CED) derived an encompassing new approach of social responsibility named "The Three Concentric Circles (CON) model" (inner, intermediate, and outer) (Carroll, 1999). I will return to this concept and explain it more fully in section 2.3.

Among the various concepts complementary to CSR, the prominent themes were stakeholders' theory, sustainability, corporate citizenship, and business ethics during the 1990s. In addition, many pieces of the literature identified companies' persistent performance based on strategic management (Lee, 2018).

However, the most significant phenomenon of the CSR pyramid was discovered during this period of the 1990s. The pyramid was established based on the four components of CSR examined by Carroll in 1979: economic responsibilities, legal responsibilities, ethical responsibilities, and discretionary/philanthropic responsibilities (Carroll, 1991).

Another famous concept found in the late 1990s appeared in terms of the "Triple Bottom Line" idea, which emphasized people or social responsibilities, planet or environmental responsibilities, and profit or economic responsibilities. This triple bottom line concept measured obligations from three different perspectives; financial, social, and economic (Elkington, 1998). Therefore, this concept provided a new field of discussion in CSR practices.

The aspect of CSR named environmental factor also became more noticeable throughout the late 1990s and onwards, which provided a new light to CSR perception. During the 21st century, sustainable development and ecological contributions are the concepts that arose with enormous relevance to CSR. Therefore, the CSR concept can be argued to have moved from a theoretical base to a more practical base during this period (Carroll and Shabana, 2010). As an example of the practical implication of CSR, the charitable activities done by different corporations have become worthy from the perspective of marketing in the business sector. Supporting the concept, Porter and Kramer (2006) argued that corporations' philanthropic expenditures are potential investments that will benefit corporations' bottom line, reputation, and image. As a result, CSR could achieve remarkable social progress from a strategic perspective since the corporations can utilize their resources, expertise, and insights to certain activities that could advantage society and the world (Porter and Kramer, 2006).

To sum up, the CSR concept has started its journey during the 1950s; the development has constantly shifted from different standpoints even to the present date. It has now turned out a prerequisite for all corporations rather than from being marketing apparatuses. Thus, the significance of the CSR concept is becoming very popular in the corporate sectors and other organizations.

3.2: CSR activities (Carroll's Pyramid):

The most popularly used four-dimensional CSR framework was first delineated by Carroll in 1979, called the CSR pyramid. In this framework, the motives and actions of CSR are portrayed based on hierarchical layers like economic, legal, ethical, philanthropic responsibilities of corporations, as shown below.



Figure 1: Carroll (1991)

This framework accounts for business's historical and evolutionary perspective, starting with the emphasis of economic responsibility being the basic building block underpinning other dimensions, later on legal, ethical, and discretionary in business corporations. In this so-called pyramid model (Carroll, 1991), several competing themes of corporations have been assimilated by Carroll: instrumentalism in 1991, corporate citizenship in 1998, management morality in 2000 and stakeholder management in 2004.

From economic responsibility, business organizations are established from economic entities to provide goods and services for society. The primary incentive of organizations is profit only. However, that financial responsibilities refer to the duties of corporations in providing goods and services with a reasonable profit, Carroll portrayed (Carroll, 1991). Moreover, McAlister et al. (2003) demonstrated

that the way the corporations relate to their stakeholders like; employees, suppliers, competitors, community, shareholders, and even the natural environment influences corporations' economy. Therefore, economic responsibilities are not just maximizing profit only for shareholders but also for stakeholders.

To carry out the economic activities, all corporations must work under specific rules and regulations to have a social contract between corporations and society (Masaka, 2008). Furthermore, according to Carroll (1991), legal responsibility needs to be performed in such a consistent manner that is expected by governments and laws complying with state, federal and local regulations for any corporation being successful requires to be fulfilled with all legal obligations. Thus, legal and economic responsibilities are interrelated since the reflection of societal expectations is related to achieving corporations' financial goals (Goddard, 2005).

Furthermore, ethical responsibilities encompass practices and activities prohibited or expected by society and beyond the limitations of legal responsibilities. These responsibilities are the shadow standards that come from the combination of economic and legal responsibilities. According to Carroll (1991), ethical responsibilities are the expectations and standards reflecting a concern for stakeholders, employees, shareholders, and the community regarding fairness, justice, or moral rights. Providing that corporations are practising good citizenship, then the trust in those corporations become higher.

Lastly, corporations do some activities in response to society's expectations as a part of good corporate citizens— this can, for example, be in the shape of philanthropic responsibilities related to actions that change the image of corporations in the eyes of members of society. Philanthropic commitments are concerned with the enhancement of loyalty of consumers and employees as well. In addition, corporations are inspired to organize some contributions or programs to promote goodwill in society and welfare for human beings (Carroll, 1991).

Despite having immense popularity, many authors have an alternative view of the pyramid model, arguing that it needs to be reorganized to meet the circumstances of other countries or businesses (private, public, large, small). Initially, Carroll developed a four-part pyramid with American-type capitalism in mind. Since then, scholars have proposed that the pyramid model needs to be re-ordered to meet the preconditions of other countries or minor businesses (Crane and Matten, 2007).

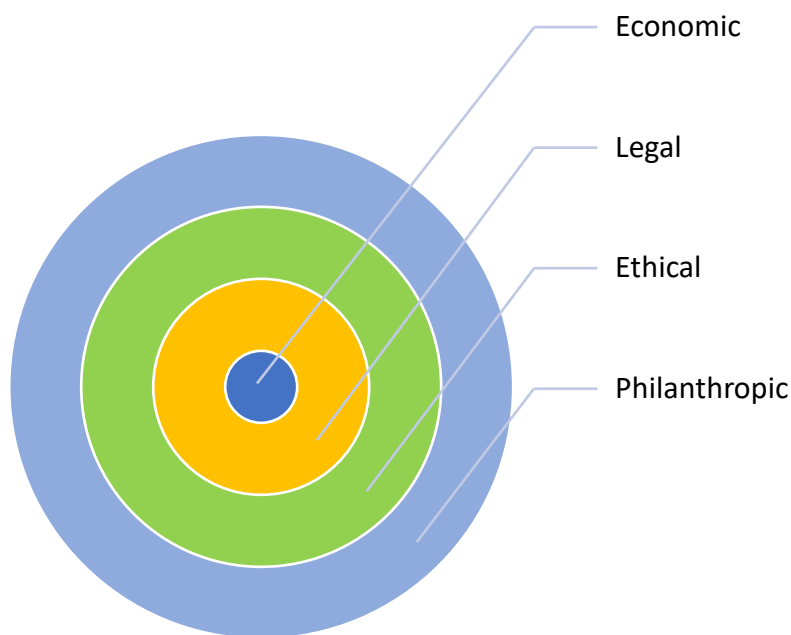
Furthermore, Crane and Matten (2007) identified that the different levels of CSR portrayed in Carroll's pyramid perform a role in Europe. The authors argued that, due to the developed economy in Europe, it emphasized philanthropic parts such as social reformation such as human rights, labour rights, and health areas. For example, "All the levels of CSR depicted in Carroll's pyramid play a role in Europe, but they have a dissimilar significance and are interlinked in a somewhat different manner" (Crane and Matten, 2007). Conversely, Visser (2011) revisited Carroll's pyramid in developing countries or continents, specifically Africa, and argued that the CSR levels differ from the classic pyramid. The author also added that economic responsibility continues to be emphasized in developing countries, but philanthropy is of secondary importance rather than legal and then ethical responsibilities (Visser 2011).

Consequently, every nation, community or region could be argued to maintain a diverse set of ideas about what CSR is and how priorities should be made. Following this view, Visser (2011) additionally proposed that "cultural tradition, political reform, socio-economic priorities, governance gaps, and crisis response are among the most important" (p; 269) in determining local conceptions of CSR priorities. Therefore, before employing Carroll's CSR pyramid, it is essential to study external social and environmental situations, which may require more time and effort to apply the theory.

3.3: The Concentric Model (CON):

The model was presented from an announcement of the Committee for Economic Development 1971 (American Association of influential business leaders). The Concentric circle model (CON) of CSR shows that the social contract of businesses is of moral necessity. Therefore, companies should implement a more humane approach towards their activities in the community. This model includes four rings: (1) economic (economic strength and growth), (2) legal (business activities must be within the legal framework), (3) ethical (the economic activities must be ethical) and (4) philanthropic (responsibility of companies towards society). Logsdon and Wood (2002) emphasized that CSR should support the social control of the business to protect and boost social welfare in conjunction with private interests. The shift from the outer ring towards the inner circle highlights the community's power to inflict upon companies to ensure community improvement through adequate and corrective initiatives.

Conversely, the shift from inside towards outside focuses on the internalization of societal norms. That exist and function within the business organization as social responsibilities. This model emphasizes a broader range of economic obligations, such as wealth creation to enhance the country's living standard, availability of products and services to the society at fair costs, employment opportunities, appropriate rewards, and poverty eradication. On the one hand, this model favours average profits, indicating a positive relationship between CSR and corporate financial performances.



Figure;2: Carrol, 1979; Concentric Circle Model (CON)

On the other hand, the concentric-circle (CON) model is like the pyramid model. It perceives the economic role of business organizations as its core social responsibility and emphasizes the interrelations among the different corporate social responsibilities. However, underlying these similarities are essential differences in the very definitions of corporate responsibilities. In comparison, the pyramid model identifies the corporate economic role in limited self-interest (“be profitable”). In contrast, the CON model defines this same role in terms of CSR, namely, enhancing the good of society (“be constructively profitable”).

Therefore, the CON model can be considered as the developed edition of the pyramid model. In comparison with the pyramid model, it scales down the importance of the non-financial social responsibilities such as legal, ethical, and philanthropic. The most crucial drawback of the pyramid model is that every responsibility has a different level of priority, making the model more vulnerable. At the same time, the CON model outlines the non-economic social responsibilities as embracing and permeating the core economic responsibilities without undermining the order of importance. Therefore, the obligations come up with a broader scope with no priorities.

3.4: Social Sustainability:

As pointed out in the earlier chapter, social sustainability is regarded as one of three pillars within CSR that are equally weighted but important, must be balanced in the three areas. The topic of social sustainability has received enormous importance since the last century. More scholars focus specifically on the social pillar of sustainability, discussing definitions, implications, and indicators for this "pillar" of social sustainability (Littig and Griessler 2005). This definition remains fascinating because it retains the possibility of reconciling people's needs with bio-physical environmental management goals through economic development.

In the field of businesses, the U.N. Global Compact emphasized social sustainability regarding the relationship with stakeholders. In addition, a socially sustainable business will manage sustainability proactively and identify business influences on employees, supply chain, customers, and local communities.

Although, initially, sustainability emphasized environmental issues like climate change, urban development, wild nature, etc. Spangenberg and Omann (2006) stated that social sustainability lacks extensive recognition despite having equal importance as economic or environmental sustainability. Moreover, the importance of social sustainability is compared to the other two economic and ecological sustainability areas -far less researched and understood (Vallence, Perkins & Dixon, 2011)

However, reviews from social sustainability literature identified that the dimension of social sustainability requires further improvement (Missimar,2013), since the social part of sustainability is considered often the least advanced area of sustainability. Colantano et al. (2009) assessed,

“The concept of social sustainability has been under-theorized or often oversimplified in existing theoretical constructs [...]. Furthermore, no consensus seems to exist on what criteria and perspectives should be adopted in defining social sustainability. Each author or policymaker derives their own definition according to discipline-specific criteria or study perspective, making a generalized definition difficult to achieve” (p,16). Furthermore, Vallence et al. (2011) described social sustainability as a ‘concept in chaos.’

Therefore, minimal progress has been made to identify social sustainability as an independent dimension of sustainable development. That is because the argument can be run through the relationships between the different perspectives of sustainable development or the ‘sustainabilities’ that are yet very unclear (Littig and Grießler 2005). Thus, as a complex topic, scholars debated the requirement of different definitions that need a more local and context-based explanation (Missimer, Robért & Broman, 2016b).

A nuanced understanding of CSR and its historical backgrounds provided an organized firm knowledge for the theoretical concepts

3.5: CSR Reporting and standards: A means of communication:

The E.U. Commission Expert Group (2012) claimed non-financial reporting such as CSR reporting facilitates investors to contribute to a more effective capital agreement and better achievement for long-term investment goals. Likewise, CSR reporting can also help to make business organizations more responsible deliberately and instrumentally. For example, a Chartered Financial Accountancy (CFA) Institute study demonstrates that 61% of participants consider that public businesses should be required to report on their sustainability indicators once a year (CFA Institute, 2015).

Initially, business organizations reporting started during the 1930s only stated financial activities, whereas non-financial reporting like CSR reporting began during the 1970s focusing on social, environmental, and economic priority (Koc and Durmaz, 2015). At that point, from the 1980s until the midpoint of the 1990s, the ecological issue came together for specifying environmental footprint. In any case, as of now, the primary attention is given to financial and environmental measurements. But then, the central argument for the reporting has been ecological reporting from the next two decades (the 1980s to 1990s). Although during that period, the only focus was on environmental and economic

measurements. Soon after, John Elkington (1997) announced the triple bottom line theory favouring a commercial reporting system that incorporates the traditional main bottom line (economic and financial performance) but also covers the ecological and social dimensions (Koc and Durmaz, 2015). Since the primary role of a commercial sector is to maximize profit and increase shareholder value while protecting stakeholders' interests, obtaining a sustainable business is one of the priorities.

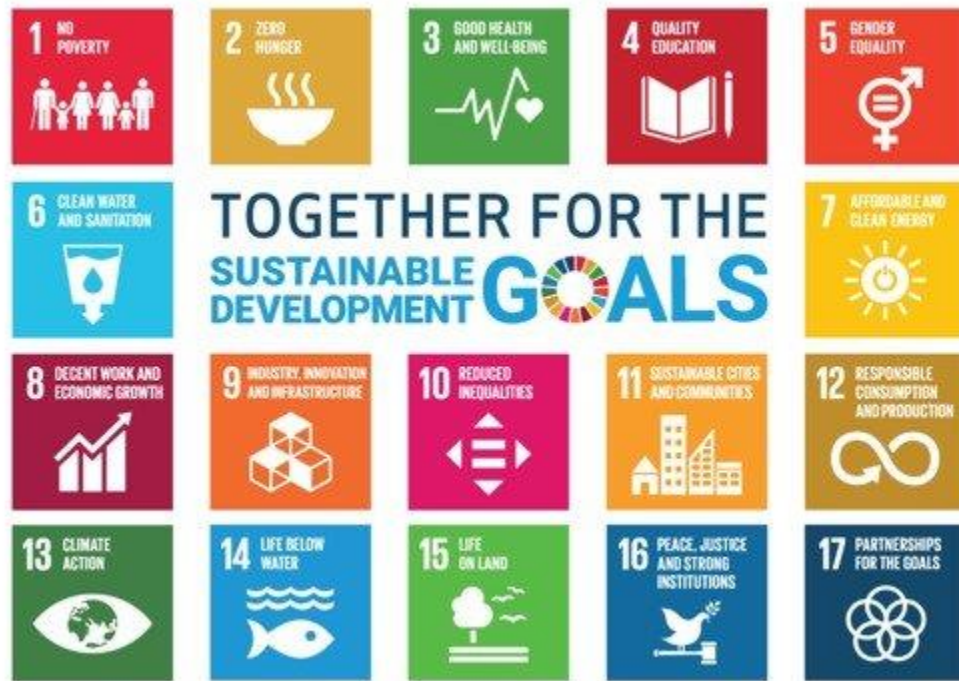
Therefore, in 2002, the World Business Council for Sustainable Development (OECD) identified the CSR reporting system as the public report by the corporation. At the same time, business organizations recognized their corporate position to the internal and external stakeholders with economic, environmental, and social activities (OECD, 2002). Furthermore, Soerensen (2003) commented that CSR reporting is the annually assessed statement of a business organization's economic, ecological, and social performances and the extensive application of business communications associated with administrative accountability and transparency driven by environmental and societal demands.

4.0: Theoretical concepts:

Researchers divided CSR into economic, environmental, and social areas that all concern sustainability (Wilson, 2015). The triple bottom line approach resembled the three different components of sustainability that are interconnected, and that development depends on growth in the other parts. Moreover, Elkington (1998) focuses on the requirement for the business organization to balance out the three areas of sustainability dimensions.

4.1: Sustainable Development Goal:

As explained above, debates about CSR arose already during the 1950s. however, bringing the debate more up to date, the current focus is very much upon the U.N.'s sustainable development goals also referred to as the SDGs (United Nations,2015).



United Nations (SDGs),2015

Sustainable development most noticeably appeared in the international political ground reported from the United Nations Commission on Environment and Development, also recognized as the Brundtland report, in 1987. The statement declared that “Humanity has the ability to make development sustainable – to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED,1987).

In September 2015, a new plan for sustainable development titled "transforming our world: the 2030 Agenda for Sustainable Development" was accepted globally, and that signifies an enthusiastic world plan for taking action by 2030 to tackle the global challenges of environmental degradation and poverty (United Nations 2015)

The Sustainable Development Goal (SDG) agenda is a non-obligatory agreement that requires countries to identify their national priorities and targets in line with the requirements of SDGs (Allen et al., 2019). In addition, this agenda is a guiding vision for governments, the private sector, and civil

society for sharing actions and for an effective transition toward sustainable development of communities and economies. Thus, the 17 SDGs activate a new phase for sharing responsibility at national, regional, and global levels (Bexell and Jönsson 2017).

Additionally, out of 17 SDGs, 13 emphasize social inclusiveness or social sustainability, and some environmental aspects have been considered (Gupta and Vegelin 2016). Therefore, the concern of scholars on this concept is increasing, for instance, reflected in debates about CSR and the necessity to discuss climate change, waste management, and other pressing environmental issues. Moreover, Taylor et al. (2018) opined that CSR and ecological initiatives lead to sustainability and enhance a company's profit as CSR is considered a prerequisite condition to contributing to the SDGs. Since CSR is a crucial scheme that requires companies to tackle social and environmental issues, their operations motivate them to identify significant matters to start social and ecological improvements (Thorlakson et al. 2018).

The latest research discloses that the companies are willing to incorporate the SDGs in their sustainability reports and consider them in their sustainability strategy (Pineda-Escobar 2019).

According to a KMPG* report in 2018 on corporate reporting of the SDGs, about 55% of companies reporting are paying the most attention to SDG 4, 8 and 12 (quality education, decent work and economic growth, responsible consumption and production), while about 26% of reporting companies are paying the slightest attention to SDG 2, 14, and 15 (zero hunger, life below water, life on land) (Blasco et al.,2020).

However, more works are needed to increase the company's implementation to achieve other goals of SDGs (Ridho et al., 2018) although, the SDGs are still unconfirmed in the private business practices because of the variations in the language used in the SDGs. In addition, the required changes are complicated and complex compared to the business, and few regulatory tools incentivize the SDGs' adoption.

Moreover, Nilsson et al. (2018) claimed that SDGs connections mean introducing new partnerships among concerned stakeholders through science, policymakers, the private sector, and the local societies. On that note, SDGs may facilitate sustainable development strategies in both public and

private sectors since SDGs are related and intertwined with social sustainability. Therefore, this area is highly associated with analyzing the CSR reports.

The overall argument about how the concrete SDGs increasingly influence CSR policies also Blasco et al.'s claim that sure of the goals among the SDGs tend to take prominence is something I will specifically be looking for when analyzing and assessing the CSR reports from the MNEs included in my study.

*KPMG International Limited is an UK-Dutch multinational professional services network.

4.2. Triple bottom line:

According to Elkington (1998), the Triple Bottom Line approach could enhance business organization, economic prosperity, environmental quality, social justice, and equality together despite having its complexity; the Triple Bottom Line offers sustainability in the business organization.

One of CSR fundamentals is the concept of the triple performance line, which results from the paradigm of sustainable development and establishes the search for balance between the three dimensions: economics, ecology, and ethics (Reichel,2011). The triple bottom line concept was first used in 1994 by John Elkington in an article in a California management review. It was explained thoroughly in 1998 in *Cannibals with Forks: The Triple Bottom line of 21st-century business*.

The triple bottom line approach is considered the most popular definition of sustainability in a business context. The Triple Bottom Line addresses social and environmental dimensions to the traditional economic results to measure a firm's performance from a sustainable perspective.

McDonough and Braungart (2002) emphasize that many business leaders are getting to know these concepts, Triple Bottom Line issues, to value their products or services. Besides, Lacy et al. (2010) reinforce the importance of Triple Bottom Line as the direct substitute to represent and define sustainability in organizations. Consequently, the author also argued among countless definitions and terminologies that the three-pillar approach had been accepted widely in the sustainability perspective by scholars, society, and organizations (Lacy et al., 2010).

However, the Triple Bottom Line has not been exempted from criticism and contention (Macdonald and Norman, 2007). The authors highlighted that the main criticisms of the TBL approach are its limited measurement and integration across the three dimensions that function as a compliance mechanism. Questions that arose from these criticisms of the corporations' sustainability reports were analyzed to identify how corporations put TBL into practical application in their reporting (Macdonald and Norman, 2007).

In summary, it is relevant to apply the triple bottom line framework in business organizations to understand how they define social sustainability and establish how they operationalize the concept in a business context (Mckenzie, 2004). Hence, I aim to investigate social sustainability among the three-part model of the triple bottom line in a business context, especially in the MNE context, since studying and understanding social sustainability is pivotal for the objectives of my own research. Therefore, the first two categories (economic and environmental) will not see an in-depth investigation in my subsequent analysis, as it has not been relevant for answering the research question.

However, I will go into depth with the third pillar of 'social justice' of the Triple Bottom Line theory in my own analysis of CSR reports from MNEs.

4.3: Social Sustainability Principles: (SSPs):

When talking about social sustainability, according to Broman and Robért(2016), “the definition needs to be generally applicable and still sufficiently concrete to guide analyzes, innovation, planning and selection” (Broman & Robért, 2015,p; 22). In a sustainable society, “. . . people are not subject to conditions that systematically undermine their capacity to meet their needs (e.g., from the abuse of political and economic power).” (Missimer, Robért & Broman, 2016b, p;43)

Furthermore, the authors again claimed that “sustainability is thus about eliminating mechanism of systematic degradation of essential aspects of both the ecological and the social system” (Missimer, Robért & Broman, 2016b, p;43). Moreover, based on the reviewed literature, the social sustainability indicators which are counted as principles are diversity, learning, self-organization, trust (social capital) and ordinary meaning or what they term 'meaning making' (Missimer, Robért & Broman, 2016a). However, the author further investigates the principles to get a clear view of the implementation in the business world. Robert, Missimer, and Broman outlined the five social sustainability principles to

measure social sustainability in business practice. The authors concluded that “In a socially sustainable society, people are not subject to structural obstacles” (Missimer, Robért & Broman, 2016b, p; 47). The table below outlines their ideas for how social sustainability can be operationalized and applied in the concrete analysis.

Health:	“That people are not exposed to "social conditions" that systematically undermine their possibilities to avoid injury and illness; physically, mentally or emotionally, e.g., dangerous working conditions or insufficient wages.”
Influence:	“that people are not systematically hindered from participating in shaping social systems they are part of, e.g., by suppression of free speech or neglect of opinions.”
Competence:	“that people are not systematically hindered from learning and developing competence individually and together, e.g., by obstacles for education or insufficient possibilities for personal development
Impartiality:	“That people are not systematically exposed to partial treatment, e.g., by discrimination or unfair selection to job positions.”
Meaning-making:	“That people are not systematically hindered from creating individual meaning and co-creating common meaning, e.g., by suppression of cultural expression or obstacles to cocreation of purposeful conditions.”

Table; 1; Definition of social sustainability, Missimer, Robért & Broman, (2016b: p;47)

From the depicted principles, there is a possibility to inquire about their present and future work plan and how they can create the change for a better future. Missimer, Robért & Broman, 2016b). Importantly, individuals are not dependent upon actual barriers for a clearer understanding and explanation of the phrase 'no structural obstacles'. More specifically, businesses are not making any structural obstacles against the accessibility of fair practice of fundamental rights, e.g., Health, competence influence (Missimer, Robért & Broman, 2016b: 49). Interestingly, one implication of this model is that businesses might have stressed-out workers without being socially unsustainable. However, they will count as unsustainable if the work environment, workload, or mental Health, causing stress among the employees is systematically hindering. Hence, these principles of social sustainability will be used for the data analysis. However, the problem often underlying in the operationalization of the definition of social sustainability is too vague and cannot be operationalized in the analysis (Colantonio,2009).

I will also discuss the standards and principles of the Global Reporting Initiative (GRI) in the next chapter, which is considered an essential element of social sustainability.

4.4: Global Reporting Initiative (GRI)

Apart from the challenge of explaining sustainability, reporting on sustainability is yet a significant dilemma in the present day. Gray and Bebbington (2005) opined that "Within those reports identified as sustainability reports [...] even those that are in conformance with the Global Reporting Initiative Sustainability Reporting Guideline provide only the most superficial data on the extent of the organization's sustainability or otherwise" (p;7). Initially, the Global Reporting Initiative (GRI) is only used by private business organizations to report on the social dimension. Later, public enterprises disclose a set of economic activities on a mandatory basis to controllers and shareholders; it prefers, on the other hand, to voluntarily disclose other non-economic (environmental, social and governance) reports (Gray and Bebbington, 2005).

However, the GRI recently presented a broad sustainability reporting framework to ensure organizational transparency widely (GRI, 2013). According to the report, "GRI Sustainability Reporting Standards (GRI Standards) help business organizations, governments and other

organizations understand and communicate the impact of business on critical sustainability issues"(GRI 2018a, p;6). As per GRI, thirty-five countries used this system, while 92 % of them reported on their sustainability endeavours. Also, along with them, 74 % utilized GRI standards among 250 business organizations globally. Besides different countries and corporations, GRI works with various non-profit associations, for instance, the Organization for Economic Co-operation and Development (OECD), United Nation Global Compact (UNGC), Human Rights and the United Nations working group on business (GRI, 2018a).

Furthermore, the GRI Standards are frequently revised to update existing topics as they progress and to incorporate new issues. Thus, a set of interconnected standards are well-defined by the GRI Standards. Since there are three general standards for every organization, prepare a sustainability report: economic and environmental social. An organization thus decides from the group of topics to precise GRI Standards for reporting on their related substantial issues. In addition to it, there are three different GRI Standards series: 200 Economic topics, 300 Environmental topics, and 400 Social topics.

Thus, in the framework of the GRI Standards, the 400 social topics identified the social measurement of sustainability that concerns an enterprise's influences on the social schemes within its operational activities.

The table below illustrates the social indicators of GRI standards based on the GRI (400) social series.

Employment	Security practices
Labour/ management relations	Rights of indigenous people
Occupational Health and safety	Human rights assessment
Training and Education	Local communities
Diversity and Equal Opportunity	Supplier social assessment
Non-discrimination	Public policy, customer health and safety
Freedom of Association and Collective Bargaining	Marketing and labelling
Child labour	Customer privacy
Force or compulsory labour	Socioeconomic compliance

Table :2 Own made a figure based on GRI (2018a)

To sum up, businesses employ GRI for defining and measuring sustainability from the perspectives of economic, environmental, and social performance indicators (GRI,2006). Therefore, it requires encompassing indicators that relate qualitative and quantitative information on the three aspects of CSR reporting's ecological, social, and economic dimensions. Although, according to the recent GRI reporting indicators, an adequate quality for reporting about financial and environmental indicators has been stated while a significantly smaller amount of information about how to report on social sustainability indicators.

5.0: Methodology and methods:

I will outline the research methodology and methods in this chapter. Schematically, the model below outlines the contents of the entire chapter and how each of the decisions in my research design process is connected to the next one. Starting with my study goals, this thesis aims to understand, explore, and examine social sustainability from the multinational enterprise's perspective 'how do MNEs define and articulate social sustainability in their CSR reports?' Then I go on to identify my philosophical positions such as constructivist, interpretivist. I was followed by research methodology as multiple case studies. Finally, the following two stages depict the data collection and analysis procedures.

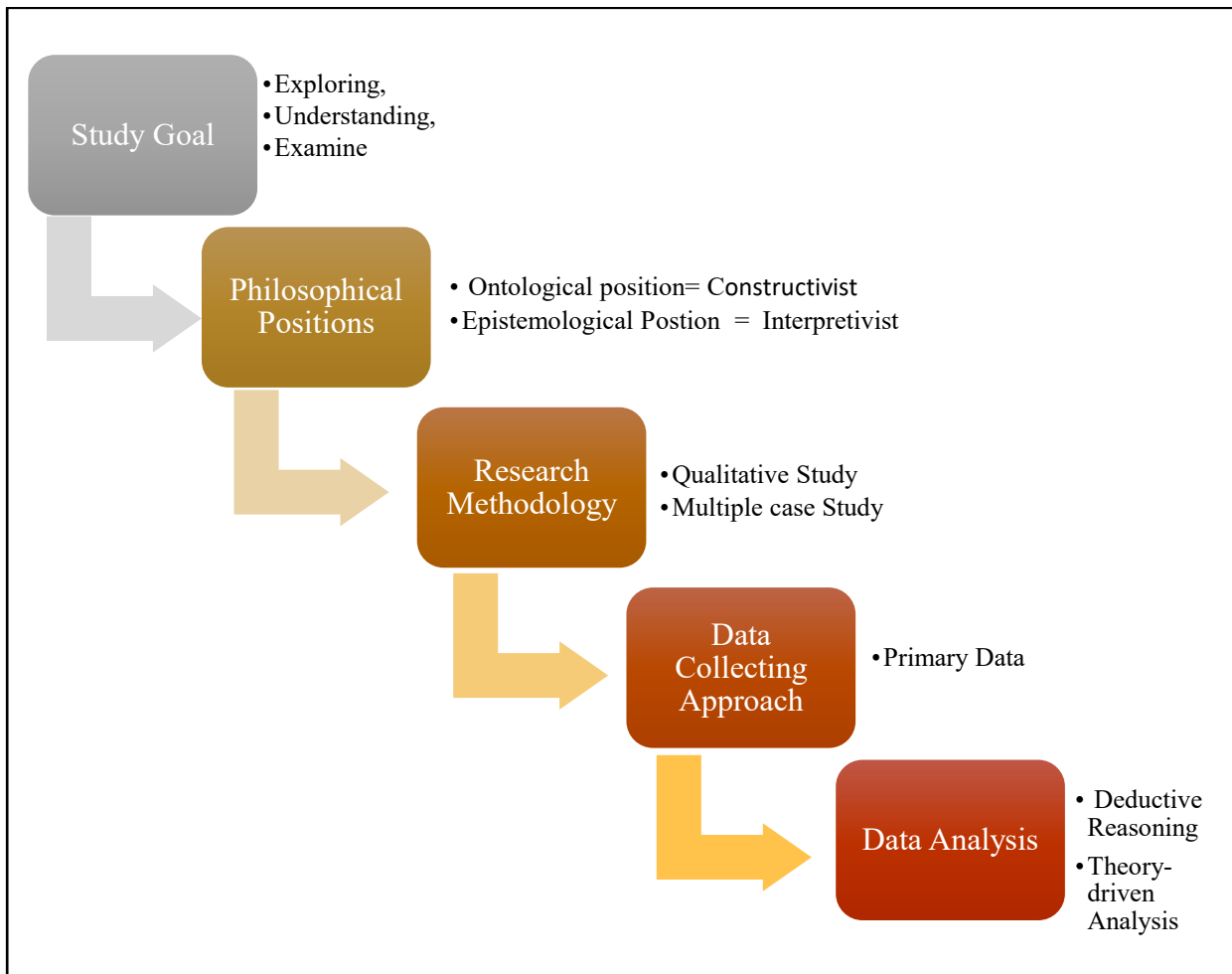


Figure: 3 own made figure based on Bhimshankar Tengli,2020

5.1: Philosophy of Science:

According to Kuada (2012), the philosophy of science involves primarily ontological and epistemological beliefs. Where ontology considers the subject regarding the reality, and epistemology relates to the topic of knowledge creation. The following two sub-chapters describe the ontological and epistemological positions of this thesis. Also, the research approach, data collection and data analysis are provided further below.

5.1.1: Constructivist **Ontology**

There are various definitions for the term ontology that exist out there in the literature. The purpose of an ontology is about the question of reality despite having a diversity of meanings. Scholars from

different backgrounds provided a further explanation to elaborate on the term ontology. However, to limit the focus, the definition from John Kuada, "Ontology is a term used by philosophy of science scholars to describe the nature of what the researcher seeks to know (i.e., the "knowable" or "reality")" (Kuada, 2012).

The underlying assumption of the paradigm of constructivism is that there is more than a single reality; there can be multiple realities (Perry et al., 1998; Guba and Lincoln, 1994). Consequently, "Realities are apprehended in the form of multiple, intangible mental constructions, socially and experientially based, local and specific and dependent for their form and content on the person or groups holding the constructions" (Guba and Lincoln, 1994, p. 111).

However, a constructivist approach creates that perspective of construction reality which depends on the experiences of personal or collective views; thus, the truth construction cannot be real or authentic in a perfect sense (Perry et al., 1998). The authors further argued that "perception is the most important reality" (Perry et al. 1999, p. 6). Consequently, the certainty level of the truth of the findings may not be constant, and the results may well be a creation or a synthesis of what the researcher understands from the perception.

Natural science researchers often believe that reality or physical laws exist without their interaction with them. Therefore, follow this ontological view that reality can be observed or measured outside the research (Kuada, 2012) (Bryman & Bell, 2018). Social constructivism, on the contrary, is an approach to research that argues that meanings are dynamic and acquired by the social actors when they engage with each other. In this sense, meanings are subjective. This nature of reality focuses on an individual's experience, environment, and social properties (Bryman, 2016).

Consequently, the objective perspective represents the belief of a mono-reality, and in the independence of actors, this reality exists without influencing human interaction. On the other hand, social constructivism also covers a wide range of human behaviour and focuses on how interpretations make the social world through social processes and practices (Young & Collin, 2004). Moreover, various factors affect individuals' reality, such as their past experiences, peer group, culture, environment, and people. Therefore, concerning my research objectives, the choice of ontological stance is social constructivism, which would presume my theoretical position and research question.

5.1.2: Interpretivist epistemology

Epistemology is concerned with the creation and nature of knowledge, including understanding and studying reality. Bryman and Bell (2018) argued, "An epistemological issue concerns the question of what is (or should be) regarded as acceptable knowledge in a discipline. A particularly central issue in this context is the question of whether or not the social world can and should be studied according to the same principles, procedures, and ethos as the natural sciences" (Bryman & Bell, 2011, p;12).

Moreover, the interpretivist epistemological stance claims that human interpretations shape reality based on how individuals perceive things. In this research, I emphasize that the epistemological position is interpretivism. I make this choice since an interpretivist epistemological stance is about how knowledge is and it can be interpreted or perceived through social actors. Bryman and Bell described, - "interpretivism is taken to denote an alternative to the positivist orthodoxy that has held sway for decades. It is predicated upon the view that a strategy is required that respects the differences between people and the objects of the natural sciences and therefore requires the social scientist to grasp the subjective meaning of social action" (Bryman & Bell, 2011, p;13).

Thus, an interpretivist epistemological choice positioned the present study. The epistemological perspective can primarily be used in the data analysis section, where I will analyze the data with an interpretivist lens and through an ontology of constructivism. Data analysis uses both stances to acknowledge that realities are constructed through individuals' interpretations, experiences, and perceptions, which co-construct social sustainability practice into the CSR reports. Therefore, this paper positioned its ontological and epistemological stance as respectively social constructivism and interpretivism.

5.2: Qualitative study approach:

Usually, there are three types of study: qualitative, quantitative, and mixed-method studies. For this paper, a qualitative approach is reflected as the alignment with the research object falls into line (exploring and understanding). On the other hand, its practical strategies can develop an in-depth knowledge of the research phenomenon or explore new standpoints. Moreover, it is suitable for case study method analysis and the data collection procedures (Bryman & Bell, 2018, Yin, 2009). To describe the unique characteristics of the case study, Crowe et al. (2011) illustrated "in-depth, multi-faceted explorations of complex issues in their real-life setting" (p; 1).

Furthermore, the choice of this approach meets all three criteria defined by Yin (2018). For example, the research questions are first fitted to a qualitative study design, which often implies looking for what and how questions. Concerning this study, there are specific questions which are guided the research comprising of how and why questions, e.g. (How is the idea of social sustainability defined and articulated by MNEs in their CSR reports?) and (How and in what ways do MNEs represent social sustainability in their CSR reports?). Secondly, a case study design is considered suitable for situations where investigators may have little or no control. This thesis aims to gain a more realistic understanding of the investigation of social sustainability is being defined in the CSR report. Finally, the research questions are relevant to current events since CSR and social sustainability practice are highly demanding issues for the existing situations, satisfying the third condition of the case study.

Therefore, this study comes out of a qualitative approach suitable for in-depth analysis of a specific case or phenomenon within a recognized socio-political context (Yin, 2018). Furthermore, this study

focuses on understanding social sustainability in CSR report for an in-depth understanding of different multinational enterprises. Therefore, a multiple case study design is considered applicable for this study, elaborated rigorously in the next section.

5.3: Multiple Case Study

There are different kinds of research methodologies which are sometimes identified as research strategy or research design. Case study research design is well-recognized for its capability of in-depth learning (Bryman & Bell, 2011). It offers scope for scrutinizing the empirical evidence and contexts within a small-range domain. The case study method "explores a real-life, contemporary bounded system (a case) or multiple bounded systems (cases) over time, through detailed, in-depth data collection involving multiple sources of information... and reports a case description and case themes" (Creswell, 2013, p. 97)

The most common research methodologies are experimental, cross-sectional, longitudinal, case study design (single, multiple, comparative). Every category has its own positive and negative side. Studying a single case allows the more profound and deep knowledge of the subject while perusing multiple cases can help recognize the differences and similarities between the cases (Baxter & Jack, 2008; Stake, 1995). Moreover, the data analysis procedures are easily accessible in each and across situations (Yin, 2003). In comparative case studies, it influences the contrast similarities of the results (Vannoni, 2014;2015).

However, acceptably, the fact is that measuring the empirical evidence which is generated from a multiple case study is solid and reliable (Baxter & Jack, 2008). Furthermore, multiple case studies produce more convincing theories while results are more intensely grounded. Hence, it allows a more comprehensive exploration of research subjects and theoretical development (Eisenhardt & Graebner, 2007).

As stated above, a multiple case study research design proposed the opportunity for detailed research intending to avoid missing out on crucial aspects of the concepts needed for this study's theory-driven analysis. Therefore, a multiple case study is more practical despite entailing significantly more data access and resources (Easton, 2009). However, utilizing a multiple case study research design involves several drawbacks, while handling a large quantity of data within a short time is difficult. Thus, this design is criticized often for its lack of methodological rigour (Yin, 2018; Crowe et al., 2011).

Furthermore, the research methodology that aligns with the research question, goal, and philosophical stances, I will follow the methodology of multiple case studies to learn how multinational enterprises define and articulate social sustainability in their CSR report? (Research phenomenon) (Bryman & Bell, 2016; Yin, 2009). Therefore, considering the research rationale, philosophical stances, and the literature gap concerning what social sustainability is and how exactly it could be measured and

documented in CSR reports, the focus and aim of my multiple case study are this: a thorough review of several selected CSR reports and their organizational contexts.

To address these, I have used a tactical choice of multiple case studies to attain sufficient evidence to answer the problem formulation. Although I choose multiple cases, I am not claiming to reach generalizations, neither do I think these should necessarily be the aim and objective of social science research. Instead, the scientific work determinations should continuously gather knowledge and expand understanding (Flyvbjerg,2006).

Therefore, I aimed to achieve the knowledge regarding the research objective within the arena of social sustainability reporting by multinational enterprises.

To this end, I have chosen five companies in total, the five of them are,

- 1) Starbucks Coffee
- 2) H&M Group
- 3) Samsung Electronics
- 4) Microsoft
- 5) Aalborg Portland

My criteria for selecting them were,

- 1) They are multinational enterprises operating in at least two different continents,
- 2) They vary in terms of producing different types of products and services
- 3) Their reports were openly available and followed SDG and GRI standards

Applying these selection criteria, I am hoping to catch the variation in CSR reporting on social sustainability to fulfil the academic requirements.

5.4: Company description:

In my cases, the selected business organizations can be classified as a "representative or typical case" (Bryman & Bell, 2011, p. 62). Being a multinational enterprise, the organization's structure and operations appear quite symmetrical to a standard MNE. However, it is not assumed that the study's findings should be replicable due to the multivariate resources and operation styles. Below, I will give a short account of each company, primarily based on their own online self-descriptions as well as available online statistics.

5.4.1: Starbucks Coffee:

Starbucks coffee was established in 1971 in Seattle, America. The iconic feature of this coffee giant is that it has been serving ethically sourcing the premiere quality arabica coffee from the beginning. Globally, Starbucks coffee has about 33000 stores. The first CEO of the company was Howard Schultz, who brought the normal roastery to an international coffee chain. The company enlisted the initial public offering (IPO) in 1992, which helped the coffee business's rapid expansion. The NASDAQ (an American multinational financial services corporation) National Market exchanged on the common stock under the symbol SBUX (Starbucks,2020).

According to recent financial reporting, net revenues for the national (American) part raised 8% over (Financial Year) FY20 to \$4.7 billion in FY21. Additionally, the Americas segment reported operating income of \$905.3 million in Q2 (Quarter) FY21, compared to \$621.2 million in Q2 FY20 (Starbucks,2021).

For the case of Starbucks coffee, there have been two reports included one is the annual CSR report, and another one is the U N SDG report and the publishing year 2020 and 2017, respectively

5.4.2: H&M

H&M was established in 1947, with a style that even fashionable people globally with a budget can buy. This Swedish high street retail brand is a leading global fashion company with strong values and a clear business concept. The clothing company has a passion for fashion, a belief in people, and a desire always to exceed customers' expectations and promote sustainability. H&M continuously tries to have the best customer service and offer the best price for its customers. In the fiscal year 2020, global net sales of the H&M Group amounted to about 20.2 billion U.S. dollars (Statista,2021).

Germany is H&Ms biggest market which generated 3.5 billion U.S. dollars in 2019. The corporation operates over 5,000 stores internationally and employs over 126,000 people. In addition, H&M placed the seventh most significant apparel brand globally as of 2020 (Statista 2021).

The published H&M CSR report from 2019, and the report came up with the name of 'Sustainability Performance Report.' Unfortunately, due to the covid-19 outbreak, the annual report did not publish for 2020.

5.4.3: Microsoft:

Microsoft has expanded into one of the most popular tech businesses globally and practised decades of continued success from its establishment in 1975. Some of the company's primary business ventures include its Windows operating system, its software packages such as Microsoft Office, its lines of consumer electronics, and newer offerings such as cloud computing solutions. Since 2014, the Microsoft Office suite also remains the most widely used office software worldwide with few comparable competitors' insight.

According to Statista (2021) report, Microsoft's worldwide income boomed from the financial year 2020 to 2021, expanding by 18 per cent per year and achieving more than 168 billion U.S. dollars. The achievement remarks one more record-setting year of revenue milestone for the software giant.

Since technology grows to be highly integrated into all phases of day-to-day life, technology companies such as Apple, Alphabet, and Microsoft have expanded into more influential tech hubs globally.

Microsoft is one of the leading companies famous for software production and the annual report 'Microsoft Corporate Social Responsibility Report'.

5.4.4: Samsung electronics:

One of the most valuable technology brands globally, Samsung Electronics leads as a producer of global consumer electronics, semiconductors, telecommunications, and digital media technologies. The MNE is headquartered in Suwon, South Korea, and it was founded in 1969. Soon after its founding, it has turned into a multinational company with over 287,000 workers in 74 countries (Statista,2021).

Globally Samsung is the prominent smartphone supplier. In 2020, Samsung's market share of the tech giant's smartphone was about 21 per cent worldwide, beating its closest competitor with Apple and Huawei in 2020. Samsung sold globally its smartphone more than 267 million copies in 2020. (Statista,2021).

Nevertheless, the outstanding achievement in the mobile phone sales market, the South Korean company has a significant presence in the display, T.V., and semiconductors industry.

The tech giant has published a CSR report yearly, also known as the 'Sustainability Report,' and the selected report from 2020.

5.4.5: Aalborg Portland:

Aalborg Portland Holding is a Denmark-based company headquartered in Aalborg and is part of a parent company named Cementir Group.

Cementir Holding is a multinational enterprise registered office in the Netherlands formed in 1947 in Italy, producing mainly building materials. In addition, since 1955, the company has been listed on the Milan Stock Exchange, and recently it stood in the STAR segment. (Aalborg Portland,2019).

The company is leading solely as a white cement producer in Denmark and the leader of the white cement producer in the world. Moreover, Aalborg Portland is the prominent ready-mixed concrete manufacturer in the Scandinavian region, placed the third-major producer in Belgium. Aalborg Portland operates 18 countries as production sites with a commercial presence above 70 nations globally.

Aalborg Portland published their CSR report annually under the heading of ENVIRONMENT, ENERGY AND HEALTH & SAFETY. The selected report is from the year 2019. Unfortunately, due to COVID-19, the MNE had not published the CSR report in 2020.

5.5: Research Approach:

There are three different research approaches inductive – specific to general, open-ended, suitable for new unknown phenomena and deductive - general observations to clear, narrower, suitable for existing phenomena. The inductive approach is also known as the bottom-up approach, whereas the deductive approach is top-down (Trochim, 2006). A third approach is an abductive approach. The abductive approach goes back and forth from theories to observations, decreasing a case study's context (Dubois & Gadde, 2002). First, researchers initiate specific observations and measures in the inductive research approach, then the pattern, hypothesis building, and theory generation. In the case of the deductive approach, researchers begin with theory, then hypothesis, observation and then confirmation.

Deductive research narrows down the broader perspectives of theories to single or multiple hypotheses and tests them with empirical evidence. However, a lack of guidance of theory application might create chaos among numerous existing theories while testing (Bryman and Bell, 2011). In most cases, the quantitative method is applied in this research approach. Although there are no precise rules, some qualitative studies might have a deductive orientation (Saunders et al., 2007).

However, the deductive approach increases the understanding of broad theories and empiricism of a case study and strengthens the potential learning outcome of the case studies. Initially, the general knowledge from previous empirical studies and published theories have been researched through literature reviews and presentations of existing theories within the broad field of CSR and social sustainability. As the research on social sustainability in CSR reports is unique, pre-understanding was very important. Furthermore, data traces back later to the literature review seeking reasonable explanations for the reports' analysis (Lumen Candela, 2020). Therefore, before the reports' analysis, knowledge and theories to be developed through confirmed or rejected hypotheses connected with CSR reports and social sustainability. Thus, the deductive approach is appropriate for this study. Concretely, how the theories drive my analysis and how I build my analytic approach from them is further explained below.

5.6: Data collection method:

The following important issue for the research methodology is the data collection, and these decisions flow from the research questions. Still, they may also be influenced by research context, structure, and timing (Ritchie & Lewis, 2013). Bryman also opined that data collection represents the key and unique importance to the data quality in research has become more and more imperative in recent years (Bryman, 2016).

As in the earlier section (4.3), I have elaborated the rationale behind choosing those specific multinational companies. One reason to prefer them is that the CSR reports are published regularly on their websites are reliable and easily accessible to analyze. In addition, CSR reports from various multinational enterprises are selected as the primary source data since CSR reports correspond to official documents produced by the organizations (Bryman, 2016).

Empirical evidence produced from interviews has not been reflected as essential or necessary to answer the problem formulation; since the purpose is to study how MNEs define and articulate social sustainability in their CSR reports. The meaning is looking from the point of view of the business organizations and how they define social sustainability in their everyday work and make it explicit in the reports.

5.7: Data analysis methods:

This thesis acknowledges a theory-driven procedure for examining the literature and CSR reports since it fits and is advantageous for investigation. Theory-driven research is a more traditional approach to conducting a scientific inquiry that starts with developing hypotheses, collects and analyses data to test these hypotheses, and draws theoretical conclusions based on the results (Kitchin, 2014). Therefore, this type of research focuses on finding abstract constructs and the relationships among them usually defined in terms of the following tasks (Andersen & Hepburn, 2015),

- (1) Research gap identification
- (2) Existing or extended theory guides research question
- (3) Hypothesis formulation to address the research question
- (4) Designing research to reduce contradictory impacts
- (5) Using appropriate instruments for collecting data
- (6) Analyzing data to draw inferences

Theory-driven analysis has been leading the social and organizational sciences field, where the theory distinguishes constructs and connections among them that are abstracted from certain phenomena.

Consequently, the method codifies a form of knowledge concerning phenomena throughout its scope. Moreover, theories are mostly built from profound reflection, occasionally facilitated by perceptions from small datasets (Eisenhardt, 1989). Conventionally, the limited dataset is being applied for testing theory for numerous purposes. First of all, tentative research design and data collection efforts and achieving access to these complicated phenomena are highly disadvantageous. Secondly, the data collection procedures from every potential side can involve a researcher performance contradictory to its positions. Empirical work in theory-driven research has traditionally been confined due to time, effort, and cost challenges (Eisenhardt, 1989).

Furthermore, an incorporated analytical structure has been established based on the deductive approach after the paper's data analysis process has been adopted (Bryman & Bell, 2016). Another feature of this type of analysis is that the researcher also considers what text is being analyzed. In this case, CSR reports and how this affects and should understand the content and findings (Bryman, 2016). Thus, the literature review and analytical framework is also used as a means of communication in CSR reports.

Concretely, my analysis follows the structure outlined in the model below:

Health:	"That people are not exposed to "social conditions" that systematically undermine their possibilities to avoid injury and illness; physically, mentally or emotionally, e.g., dangerous working conditions or insufficient wages."
Influence:	"That people are not systematically hindered from participating in shaping social systems they are part of, e.g., by suppression of free speech or neglect of opinions."
Competence:	"That people are not systematically hindered from learning and developing competence individually and together, e.g., by obstacles for education or insufficient possibilities for personal development".
Impartiality:	"That people are not systematically exposed to partial treatment, e.g., by discrimination or unfair selection to job positions."
Meaning-making:	"That people are not systematically hindered from creating individual meaning and co-creating common meaning, e.g., by suppression of cultural expression or obstacles to cocreation of purposeful conditions."

Missimer, Robért & Broman, (2016b: p;47)

6.0 Data analysis:

This subsequent chapter depicts the data presentation and analysis. CSR reports from selected multinational enterprises will be examined in this section. The principles of theory-driven data analysis will be followed here. First, Robert, Broman and Messimer's (2016) five Social Sustainability principles (SSP)s theory will be used to structure the analysis. This means that five subheadings in the analysis follow their model, namely 1) Health, 2) Influence, 3) Competence, 4) Impartiality 5) Meaning-making. Along with each of the five themes, I move on to discuss how the triple bottom line (TBL) and (SDG) and Global Reporting Initiative (GRI) are related to the initiatives discussed in the CSR reports. This contributes to a more nuanced understanding of the analysis.

6.1 Health (ssp1)

According to the theoretical model for how to identify social sustainability in company practices, one should look for how the Health of workers is protected (or not) by the company. Concretely, Missimer, Robért & Broman advise that the standard should be "That people are not exposed to social conditions that systematically undermine their possibilities to avoid injury and illness; physically, mentally or emotionally, e.g., dangerous working conditions or insufficient wages" (Missimer, Robért & Broman, 2016b:p 47). In my analysis below, this means that I am looking for various health-related aspects described in the reports, namely questions of Health and safety at work, fair income stability.

6.1.1 Health and safety at work:

Workplace health and safety management is one of the vital categories under social sustainability and its principles. Business organizations shall prioritize the protection and the wellbeing of employees and comply with related safety procedures and policies. In this study, some organizations report a more comprehensive and holistic approach to seeing the health area of social sustainability. An example can be seen in the H&M report under the "Fair and Equal" headline and described as:

"Fair jobs for all: decent and meaningful jobs offering safe and healthy workplaces, fair income, predictable employment, professional and personal development, and a work environment free from discrimination, where everyone feels respected and is encouraged to make their voices heard." (H&M, 2019, p; 59).

As can be from the above, a holistic understanding of health issues has been identified, and furthermore, the description seems well in line with the standards suggested by Missimer, Robért & Broman. Although all the reports have not stated their precise positions or policies related to overall Health, most organizations specifically addressed workplace safety issues. For instance, During COVID -19, Samsung electronics prioritize their employees' Health and safety by shifting

physical offices to virtual offices. Furthermore, they arrange video conferencing during covid-restriction to reduce the spread of the virus. As can be seen:

"Video conferencing helps lower the risk of infection by reducing face-to-face contact. Through a partnership with Cisco, we launched a next-generation video conference solution, Webex UX."
". (Samsung 2020;p 17).

Also, Samsung Electronics and Microsoft provide employees with training on compliance with safety regulations, with regular exercise responding to workplace safety-related activities. For instance, as Microsoft highlighted:

"We provide regular training to prepare our employees to respond to safety-related accidents. This is conducted as experiential courses, including fire evacuation, earthquake preparedness and response, and chemical spill response". Microsoft, 2020 p;90

As seen above, both Samsung Electronics and Microsoft organize regular safety measurements to prevent accidental injuries. Also, Samsung Electronics arranged an innovative work environment during the pandemic to protect employees from COVID-19 infection by switching from a physical to a virtual workplace that helps reduce direct contact and other means (e.g., respiratory droplets) of spreading disease.

All safety measures are mostly prevention-oriented, which may represent a company's attitudes towards sustainability. For example, although the injury prevention stated in two SDG targets (3.6 and 11.2) are related to road safety, preventive interventions are at the heart of sustainability. Moreover, the injury prevention efforts can help advance substantially by integrating them within the broad range of SDG goals like corporate social responsibility, water safeguarding, urbanization, and population shifts. However, while effective sustainability action requires undertaking activities that engage all players (e.g., community, employee) necessary to achieve desired outcomes, most company reports describe initiatives based on a conventional individualistic manner, focusing only on employees and specific accident types. For instance, only the Microsoft report has focused on ensuring that all employees are trained and motivated to improve the work environment actively.

Furthermore, none of the companies included the community or broader society in the prevention activities. Therefore, collaboration with the community may represent a more suitable strategy to realize social sustainability.

6.1.2: Fair income stability:

Inadequate income leads to insufficient living standards, which may affect employees' health and safety. Therefore, income stability is a critical sub-theme under Health in social sustainability principles (SSP1), directly related to employees' Health and wellbeing of employees.

All reports have written about the income offered to their employees, including additional benefits. They write about a pay rise. For instance,

"In December 2020, Starbucks made one of the most substantial investments in wages", exceeding the minimum wage in every U.S. market" (Starbucks coffee, 2020, p;14).

Also, H&M clearly stated their aim to provide adequate income and fair compensation for the employees. As the report says:

"The H&M Incentive Programme (HIP) applies to everyone employed part-time or full-time by H&M Group, regardless of country, position and salary. It provides incremental investments in H&M Group shares, with employees receiving funds when they reach age 62, whether or not they still work for the company" (H&M,2020, P;64).

The living income, as stated above, the 'fair compensation is one of the vital elements to be considered for being a socially sustainable business practice. According to Missimer, Robért & Broman (2016b), there should be no structural obstacles to pay the employees salary and fair compensation according to their performances.

Besides, adequate income has implications for sustainable development and, as such, have direct linkages to a number of the SDG's, in particular, 1 (no poverty), 8(decent economic growth and work environment) and 10(reduced inequality). The lack of compensation or wages do not allow for a decent living, and the employee may be prohibited from paying for essential needs. In that case, not affording essential goods will be considered unhealthy living standards—Health and wellbeing for the employees are as important as a high-quality product line.

Furthermore, most reports stated the income provided to employees; only a few emphasized the principle of fairness like equality in opportunity and pay, old-age benefits, and related to other issues to different extents. For instance, Starbucks has goals regarding pay equality: "100% gender and racial pay equity in the U.S". Their report also confirms a commitment to achieve 100% pay equity around the globe. As seen below:

"Starbucks is committed to 100 per cent gender pay equity. We've achieved it – and maintained it – for partners in the U.S, and we're also working toward reaching 100 per cent gender pay equity for Starbucks partners globally" (Starbucks coffee, 2020, p;9).

This commitment bears necessary implications for SDGs within the context of rising inequalities worldwide. While inequality is often linked with underdevelopment, poverty and socio-economic

instability, the company focuses on promoting equity in pay support SDG goals. However, terms like gender equality have been contested due to the heterogeneity in women's conditions (e.g., white women vs black women). Notably, there has been an overuse of quantitative figures on gender equality without proper guidelines on the process of generating data. Such statistics are criticized for failing to capture complex processes and realization of the true nature of achievement.

Reports focusing on how gender or racial equality is implemented and generating contextual data (e.g., qualitative) may help reveal a clearer picture.

6.2 Influence: (SSP2)

The second point in Missimer, Robért & Broman's understanding of how to create social sustainability in the business context is the principle of influence, defined in the following way:

"that people are not systematically hindered from participating in shaping social systems they are part of, e.g., by suppression of free speech or neglect of opinions." (Missimer, Robért & Broman, 2016b,p; 47)

Influence can be interpreted as a meaningful impact that employees can create in business settings. Lack of this practice can suppress the right to self-determination at the workplace connected to the freedom of speech or a person's voice to concerns recognized as the term whistleblowers.

6.2.1 Freedom of speech:

A fundamental right is one's independent right to speak out about the matter they are involved in, and a survey is a practical form of communication for business organizations. Therefore, both external and internal surveys are conducted in most studied organizations to reach the voice of employees and employers.

For instance, Samsung electronics conducts customer satisfaction surveys and circulates the results around the departments. As the report says:

"We have conducted periodic customer satisfaction surveys, and we share the results with the relevant departments. Using the results, we are making improvements in areas where customers are less satisfied". (Samsung 2020 p;80).

Similarly, internal job satisfaction surveys are also conducted to receive employees' voices. For instance, Aalborg Portland implemented a survey named "Your Voice", a platform that can regularly check employees' job satisfaction levels and other indicators.

On the other hand, for empowering employee's rights, listening their concerns associate the establishment of the core needs of social justice.. As can be seen through the following quote from the H&M report,

"To confirm our respect and support for the fundamental human rights in all H&M Group workplaces, including freedom of association and collective bargaining, we signed a global framework agreement with Union Network International (UNI) in 2004"(H&M,2019, p; 64).

The above concern regarding freedom of speech then focused on the results to identify the problematic areas at the workplace environment and the sectors deploy the action plans and initiatives on the specific areas where required. For instance, both external and internal surveys, as seen above which periodized the importance of the opinion of the employees and the subscribers. This could also suggest that business organizations see this as a part of sustainability rather than something they do on a routine basis. On the other hand, a deeper understanding of local cultural, economic, and legal circumstances might influence the planned approach for developing strategies and partnerships with relevant stakeholders. This concern also incorporate with SDGs for example SDG 8 (Decent Work and Economic Growth) and SDG 16 (Peace, Justice and Strong Institutions).

One significant trend seen in the reports is using anonymous messages to receive concerns at the workplace. Several of the reports mentioned different organizational programs that help workers share their concerns anonymously and efficiently. For instance, Microsoft's "Workers' Voice Hotline" provides workers with an external channel that allows them to report workplace concerns anonymously and without fear of retaliation. As said in the reports:

"We use anonymous feedback from workers supplied through the Hotline to improve our Responsible Sourcing Program design". (Microsoft, 2020, p.16)

There are also whistleblowing systems mentioned in the reports of Samsung electronics:

"We also operate a whistleblowing system within the CPMS and website, following identity protection principles and prohibition of providing disadvantages to whistleblowers. ". (Samsung, 2020,p 51).

In addition, the whistle blowing system discourages wrongdoing inside the departments, which supports businesses with compliance-related actions to sort the problem. Another critical addition, for example,

"worker representatives can ensure that workers voices are genuinely considered, and management decisions are truly accountable" (H&M,2019, p;60)

The "Workers' Voice Hotline" and whistleblowing, as stated above, may contribute to transparency and prevent wrongdoing, leading to effective and accountable institutions and management at all levels. More specifically, since such activities may help reduce corruption, bribery and unlawful or unethical activities, they are strongly connected to democracy and justice, access to information and protection of fundamental freedoms integrated into UN SDG 16 on Peace, justice, and strong institutions. However, although whistleblowers are acknowledged as a possibility, more robust and adequate protection is essential. I argue that freedom of association and collective bargaining, which is comparatively less discussed in the studied reports, should receive more attention. It is also crucial that the standardization of services or bureaucratic communication process not compromise spontaneous and human communication. I firmly believe a constructive workplace dialogue built on communication, trust and respect is critical to sustainable work environments. By sharing thoughts, ideas, information, and knowledge, better working conditions can support SDG goals.

Apart from the employee-employer relationship, some reports also mentioned a few activities that ensure people are not systematically excluded from shaping the broader social systems, e.g., digital influence. For example,

"H&M Group workplaces signed a global framework agreement with Union Network International (UNI) in 2004, which they believe confirm their "respect and support for the fundamental human rights in all" (H&M,2019, p; 64).

Also, Microsoft is advancing cybersecurity to protect against the external danger of being digitally influenced. As the report says:

"Cybersecurity is a central challenge in the digital age, and we are committed to partnering across sectors to address changing digital threats" (Microsoft,2020, p;26).

In connection with that, Microsoft advocates The Paris Call for Trust and Security in Cyberspace, an agreement that promotes commitments and norms to protect citizens and civilian infrastructure from

systemic or indiscriminate cyberattacks. As a result, more than 75 countries, 700+ companies, and more than 400 civil society organizations have signed on to commitments.

The above activities demonstrate how corporate organizations may shape sustainability beyond usual employee-employer relationships. However, such actions do not occur often and are primarily written in CSR reports only. Younus (2010), the pioneer of Social Business, has called world business groups to focus more on business roles in dealing with social problems. Mainstreaming such initiatives may allow more social sustainability and achievement of SGD targets.

6.3: Competence: (SSP3)

Competence is one of the critical themes under social sustainability principles (SSP3), mainly focusing on training and skill development activities. Education and skill development programs include training employees or non-employees philanthropically to help create professional and personal competency. Missimer, Robért & Broman write the following about competence:

"That people are not systematically hindered from learning and developing competence individually and together, e.g., by obstacles for education or insufficient possibilities for personal development" (Missimer, Robért & Broman, 2016b: p;47).

All reports have included different aspects related to training and skill development. In the following sections, I focus on two significant trends relevant to sustainability: training and skill development for internal employees and improving the employability of interns.

6.3.1 Improving employability:

Employability, the subcategory of competence, simply means the employees' working capacity or efficient working capability. The company always looks for people to work efficiently since work efficiency reduces production costs and better quality services. Thus, business organizations always focus on employability improvement for their employees to be more efficient.

Most company reports included discussions on programs and activities to help interns and fresh graduates learn employment-related skills. For instance, Aalborg Portland focuses on generating a steady workforce supply and continuously offering internships and related programs. As its report says:

"...to continuously maintain a specialized workforce, we train apprentices and interns and recruit graduates. In 2019, Aalborg Portland, therefore, had 18 apprentices and interns as well as five graduates"(Aalborg Portland, 2020 p;20).

Furthermore, this company specifically mentions SDG goals concerning training and workforce in their reports and focuses clearly on developing the employees. As the report says:

"Managers have specific accountability for employee's motivation and skill development to meet future challenges and the present. Therefore, Aalborg Portland focuses on providing education incorporated with U.N. Global Goal 4 is quality education" (ibid,20).

Therefore, building skills for employability in the societal framework, education and skill development programs are vital for both parties, e.g., business organizations and employees. As seen in the Microsoft case, the business organization took the initiative to close the computer science education gap in the U.S. As Microsoft writes,

"Microsoft Technology Education and Literacy in Schools (TEALS) connects classroom teachers with tech-industry volunteers to create inclusive, sustainable computer science programs"(Microsoft,2020, p;9).

As illustrated above, students from different backgrounds have accessed computer science courses and related educations since TEALS inception. It plans to connect the Program philanthropically to over 600 US high schools that serve students of different races, gender, and originality primarily.

As seen above, the company's efforts to recruit interns and fresh graduates can be linked with the improved employability of youth and recent graduates. Although, in contrast, youth unemployment is a pressing concern worldwide, SDGs direct stakeholders like governments and employers to improve the employability of young people into productive employment and decent work and increase productivity through better quality and relevant training. However, as I have found, such initiatives have not mentioned any specific concerns to those youth and population groups (e.g., refugee youth) who often lack access to formal work environments. There are also concerns about rural vs urban gaps in employment. Therefore, companies may focus on building the employability of all population groups, leading to the development of skilled workgroups to maintain a sustainable economic and social development process.

6.3.2: Training and skill development programs:

A big part of reports on employability and training have emphasized and described measures and initiatives to train and improve the skills of internal employees and non-employees. Examples include Starbucks College Achievement Plan (SCAP) and H&M's GROW platform. The programs have different focuses. As written in their reports:

"The Starbucks College Achievement Plan (SCAP) is helping benefits-eligible U.S. partners working part- or full-time complete their education by receiving 100% tuition coverage for a first-time bachelor's degree through Arizona State University's online program". (Starbucks, 2020,p10)

About the GROW, the H&M report writes:

"Our training platform — GROW — provides every H&M Group employee with access to a comprehensive set of online materials, as well as access to training and workshops tailored to specific subjects and requirements" (H&M,2019,p;64).

While the COVID-19 pandemic has set off job losses, Microsoft launched A Global Skills Initiative program to learn skills in-demand roles.

"Microsoft, LinkedIn, and GitHub launched a global skills initiative that has collectively reached more than 13 million learners around the globe, a significant milestone towards our goal of helping 25 million learners gain more digital skills for the COVID-19 economy" (Microsoft, 2020, P;10).

The initiatives or programs, as mentioned above, have specific goals to improve the skills set of already employed people, thereby enlarging their opportunities to grow and meet the evolving challenges of their work within the rapidly changing global context. The programs necessary mentoring and coaching support to their employees. Both programs are linked with several SDG goals, including reducing poverty and ensuring access to education and training. The first Program, Starbucks College Achievement Plan, can be considered a means, ensure that all people get access to education. The second one, GROW, may help employees continuously engage in lifelong learning that is indispensable to keep up with the changing skills. And global skills initiative helps to educate people philanthropically.

Therefore, education and skills development is an essential prerequisite for sustainable development. However, I initially expected that reports would mention training and skills development initiatives related to environmental sustainability, sustainable management, SDGs, and helping disadvantaged people access formal and decent jobs. This said sustainability should not be limited to skills development directly related to work or industry. Instead, a comprehensive focus on training and development may help realize border social and environmental goals. Notably, the training and skill development should be tailored to meet the specific needs of vulnerable groups (e.g., immigrant women).

6.4: Impartiality: (SSP4)

In sustainable business practice, impartiality is a highly recommended area to be focused on. Impartiality leads the fair and equal practices for related stakeholders. As the social sustainability principle (SSP4) mentioned here,

"that people are not systematically exposed to partial treatment, e.g., by discrimination or unfair selection to job positions" (Missimer, Robért & Broman, 2016b: p;47).

Long through the reports, I see impartiality themes related to the overall issues of impartiality, namely 1) Equal opportunity, 2) Diversity and inclusion

6.4.1: Equal opportunity

All studied reports have included descriptions of equality and non-discrimination activities. In addition, the statements have mentioned issues like equal opportunity, gender equality, and inclusion of disabled and minor people in most cases. For instance, Starbucks writes:

"Each day, we reaffirm our responsibility to one another — to care for each other, strengthen our communities, and ensure diverse perspectives are represented at the company's highest levels" (Starbucks, 2020; p7).

In some reports, quantitative data are also presented regarding different non-discrimination and equality indicators. For instance, as H&M writes:

"In 2019, 76% of all H&M Group employees were female, and 69% of management positions were filled by female employees (2018: 74%, 72%). Our Board of Directors was represented by a 67%:33% (female: male) gender split" (H&M, 2019,p;74)

Furthermore, other companies also describe their positions in different equality indexes. For example, as seen from Samsung's reports:

"In the United States in 2019, we received the highest possible score of 100 on the Corporate Equality Index by Human Rights Campaign (HRC) Foundation to recognize our inclusivity policies for LGBTQ employees. "(Samsung,2020, P; 86).

Most of the companies also focus on Women's Stronger Presence in Leadership and are strongly committed to women participation in the decision-making process to equal opportunities in leadership. Also, establishing equality in the workplace has a significant impact on financial benefits. Employers who practice parity have access to a more extensive and more diverse workforce. Consequently, employees who experienced equality and got the opportunity to have skill development training often

obtain a good salary that helps the improvement of the overall quality of the workforce. In addition, the profits of a globalized economy are more fairly distributed in a society with equality, leading to more excellent social stability and broader public support for further economic development.

6.4.2: Diversity and inclusion:

Most reports have emphasized diversity and inclusion in the operations of their organizations since it is a powerful subcategory of social sustainability principles. For instance, Samsung says:

"We continuously seek opinions on diversity and inclusion from all stakeholders, including consumers, shareholders, and investors.

Meanwhile, results from the Samsung Cultural Index (SCI) showed that there has been an increase in the level of satisfaction with respect to diversity and inclusion among employees and executives" (Samsung,2020, P;86).

Organizations also mention specific programs and support services to promote diversity, such as Starbucks coffee combines Technological Support for Individuals with Disabilities:

"Starbucks Retail Inclusion Academy, operating since 2017, prepares people with disabilities for retail jobs. This work is consistent with our commitment to access and disability inclusion. Our approach to hiring, developing, and advancing our partners is critical to our journey to promote inclusion, diversity and equity at Starbucks"(Starbucks,2020, p;8).

Companies have also stressed their achievements in diversity and inclusion into their staff members, for example, seen in how Starbucks coffee identified as a high rated company for LGBTQIA2 friendly company conduct. Additionally, Starbucks coffee attained workplace impartiality and corporate policies and procedures LGBTQIA2+ equality.

In the above, the reports represent the different achievements that the companies have achieved in ensuring equality in other areas, leading to diversity in employment and opportunities. These achievements could be linked with the right to equality of opportunity and treatment regarding employment and occupation, which, as the International Labour Organization ILO (2021) stated, is considered the necessary starting point in overcoming discrimination. However, beyond this starting point are structural issues that are often not questioned adequately. More specifically, while companies may be good at detecting direct discrimination, top officials or policies often fail to detect indirect and unintentional discriminatory practices existing within a business structure. Besides, as seen above, the focus on quantitative measures may reduce the structural complexity in a simplistic number format. Thus, discrimination can take many forms and can affect both access to employment and the treatment of employees within the business context. This diverse range of discriminations suggests a more comprehensive understanding of workplace discrimination in and outside work, leading to different SDG goals.

6.5: Meaning-making (SSP5):

Meaning-making is the last of five indicators for social sustainability in Missimer, Robért & Broman's model. This concept is explained in the following way:

"that people are not systematically hindered from creating individual meaning and co-creating common meaning, e.g., by suppression of cultural expression or obstacles to cocreation of purposeful conditions" (Missimer, Robért & Broman, 2016b:p 47).

Looking through the CSR reports, I have identified the following subthemes, which I see as related to the issue of meaning-making: 1) Workers' rights 2) Human rights.

6.5.1: Workers' rights:

This category under social sustainability is less clear and difficult to clarify in the analysis without discussing the particular context beyond this thesis's scope. However, social sustainability does not hinder people from creating meaning in their lives and creating common meaning in organizations. People need to have purpose and thereby make sense in their lives and the things they do. Furthermore, by creating an organizational culture, businesses need to behave socially sustainably to ensure meaningful work for the employees. This trend can be realized to some extent in some reports, although in an indirect manner. As can be seen here, the H&M group employee engagement survey identified employees opinions for job onboarding,

"In People Engagement Pulses (PEP), 84% of respondents agree with the statement "I feel comfortable being myself at work" (83% in 2018). In addition, 82% of respondents agree with the statement "I am treated with respect and dignity" (81% in 2018)" (H&M,2019,p749).

Moreover, business organizations have relevant legislation and internal guidelines, ensuring a safe and healthy work environment. For example, Aalborg Portland attributed the employees' core values, such as diversity and inclusion, quality, dynamism, etc. Furthermore, the company claims that its main priority is to motivate and train employees actively to improve the workplace environment and help create employees' responsibility to help improve health & safety in and around their work performance. Thus, the employee's workplace engagement culture, following a specific norm to perform the responsibility, makes them feel inclusive with a more extensive community or the belongingness of the workplace environment.

Similarly, Starbucks coffee also has the same protocols for the companies towards their employees. For the farmers, unmet economic needs, Starbucks Global Farmer Fund addresses the improvement of the supply chain resiliency, ensuring long term coffee production.

As mentioned above, to achieve a safe and healthy work environment, the studied MNEs attempt to generate the best possible outline within their technical and economic feasibility scope using policies and practices. They have pointed out workplace culture and obligations. However, none have specifically approached organizational culture and practical implementation. Furthermore, as mentioned above, while both companies identify the organization's apparent purpose, roles and responsibilities for individuals, there are no specific indications that allow any expressions in the workplace culture.

6.5.2: Human rights:

For maintaining the social footprint, for instance, common-meaning creation depends not only on the internal practice of the organization's inner value creation but also on making a meaningful approach towards society. Thus, for example, Starbucks coffee has taken the hunger relief activities named "Food Share Program", which rescued unsold available food from different U.S. company-operated stores to distribute to those in need.

"The Starbucks Food Share program in the U.S., which launched in 2016 in partnership with Feeding America, donates eligible, unsold food to food banks and mobile pantries" (Starbucks,2020, p;12).

As said above, Starbucks charitable work help to incorporate basic needs like food sharing since the war against hunger is a global phenomenon and tough to eradicate. Moreover, SDG 2 (zero hunger) talks about how a business organization's social responsibilities to reduce the poverty line. Thus, the business organization requires a contribution to improve the wages systems, achieve economic equilibrium, and minimize the unemployment ratio to mitigate or reduce the gap against hunger.

Likewise, Samsung electronics incorporated the vision under "Together for Tomorrow", the meaning-making procedures from the company's perspective are identified differently than Starbucks coffee.

"Our global citizenship programs harness the power of our collective expertise, technology, experience, and resources. Therefore, our programs around the world are customized according to the country's characteristics to achieve maximum effect" (Samsung 2020, p;80).

Similarly, Samsung electronics also provides technological support for Individuals with Disabilities named 'Samsung Good Vibes', which supports customers with physically incapable and applies technical accessibility, e.g., visual, hearing, and physical aid features to promote inclusion (Samsung, P;87).

As defined here, the company enables people to encourage the next generations to reach their total capacity to pioneer constructive social revolution and establish a better place for all. Moreover, the plans emphasize offering quality education for future generations globally with equal

opportunities. Similarly, 'Samsung good lives' also includes the buyer group accessibility to the product and service.

In addition, Microsoft has also incorporated their sustainable digital footprint in partnership with UNICEF and UNHCR, promoting quality education and digital skills which working on upgrading living standards for displaced and refugee youth, especially girls and young women; as the report mentioned,

"In partnership with UNICEF and UNHCR, we will support quality education, digital skills, and improved livelihoods for displaced and refugee youth, especially girls and young women, in up to 20 countries by 2021" (Microsoft,2020, p,9)

Since all the mentioned programs aim to create some degree of the meaning-making process, such as hunger reduction making sense for one company while the equal opportunity to education for another company. The implications can be recognized as the responsibility to achieve social sustainability principles with companies, and the companies may identify the SDGs where they can have the most significant impact. They may correlate these with their purposes and engage in activities that support SDG more clearly. However, strong international cooperation, considered essential to achieve SDGs, is needed to promote sustainability. Moreover, significant economic benefits, including equality in the workplace, is precious.

Thus, the employers who are practising equality have access to a more extensive and diverse workforce. Employees who experience equality have better access to training, often have higher incomes and develop the overall quality of the labour force. In addition, the profits of a globalized economy are more fairly distributed in a society with equality, leading to more excellent social stability and broader public support for further economic development.

7.0 Concluding Discussion:

Despite drawing the political and academic attention paid to the notion of social sustainability in the sustainable development goals (SDG), the social part of sustainability has been ignored and not treated equally as economic or environmental aspects of SDG (Davidson 2009; Cuthill 2010). Therefore, having the negligency, social sustainability resulted in the least conceptually developed area among the three pillars of sustainability (Littig and Grießler 2005; Partridge 2005; Kunz 2006).

Connecting with that, the studied reports have deployed the significant importance of triple bottom line engagement. For example, in the case of Aalborg Portland, the synchronized report has highlighted primarily environmental aspects that directly impacted their business since Aalborg Portland is a

cement production company liable for ecological pollution. As a 73 pages report, almost 51 pages describe environmental issues and production-related activities. On the other hand, only two pages mentioned social sustainability. However, approximately five pages depict the SDG 2030 roadmap, including 10 SDG goals out of 17, mainly related to health and safety, skill development, environmental issues. Furthermore, the statement has not been incorporated with any GRI standard directly. Still, the GRI 400 series is associated with similar topics of health.

However, the CSR report of Starbucks coffee is divided into three segments: people, planet, and coffee as Starbucks coffee's mission. The aspiration behind the mission and vision is that the company claims itself as a people positive company participating in humanity and the wellbeing of every connected stakeholder such as employees, customers, and coffee farmers. Still, out of 23 pages, it only included eight pages that define sustainability's social part under 'PEOPLE.' Moreover, under the title 'COFFEE', the report also mentioned the farmer's betterment and the ethical sourcing coffee. But interestingly, the business has not included the economic activities directly apart from a small portion under the PEOPLE segment, minorly mentioning the employees' economic importance.

In addition, the UN SDG report has widely recognized the engagement with the company's mission; out of 17 goals, the company incorporated all the goals for the vision 2030. In this report, the MNE, pertaining four different segments of commitment toward the goals such as Sustainable Coffee, Strengthening Communities, Greener Retail, Creating Opportunities. However, despite having a very elaborative statement towards the SDGs vision, the company has not shown any GRI standards involvement.

Interestingly, in Samsung electronics, triple bottom line involvement has been elaborated broadly. The 136-page report comprises five different chapters, out of the only one section that defines social sustainability in multiple unique forms such as product stewardship, corporate citizenship, technology for good, investing in our employees, which is about 22 pages long. However, the report also identifies labour and human rights, sustainable value creation, circular economy, risk management. Despite having very detailed involvement of the social pillar of sustainability, the report highlighted more on its own environmental or economic performances from multiple angles.

Whereas, H&M report highlighted about 17 out of 83 social responsibility pages, giving clear information about their performance. However, the fashion giant has not displayed this publication's economic sustainability or activities. The environmental facts have been prioritized over any other points. About one-third of the report has been discussed ecological attribution and closely related business operations.

Although training and skill development is considered a social sustainability practice, Microsoft provides skill development programs that generate income from all over the world. Therefore, at the same time, it performs economic and philanthropic responsibility together. Microsoft also reflected on

three key pillars: most of our contributions empower people, strengthen communities, and protect the planet. Corresponding with these pillars directly to the following four Global Goals, which the company incorporated as SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), SDG 13 (Climate Action), and SDG 16 (Peace, Justice and Strong Institutions).

The last part of this chapter presents the summary of five CSR reports' analysis on how MNEs define and articulate social sustainability in their CSR reports. Understanding social sustainability in CSR reports and how this affects MNEs to define social sustainability, which is argued in the theory section. CSR reporting is crucial to achieving the possible business returns of their actions. Since the results of the context and the organization's argument for their social sustainability activities are in line with that of doing good business. Therefore, this commitment bears critical implications within the context of social practices on CSR in the first place.

Moreover, to get access the understandings keen on this problem, five CSR reports from different MNEs were analyzed in a qualitative study, applying theory-driven data analysis established on relevant theories such as social sustainability principles (SSPs), triple bottom line, or SDGs within the broad practice of the CSR field.

However, in the analysis of social sustainability principles, Missimer, Robért and Broman (2018) are identified five principles to assess social sustainability in a business context. Initially, in the first principle of health, the organizations considerably varied in the analyzed reports, thereby defining health under social sustainability is crucial. Consequently, the studied statements represent health as a primary element for employee health and safety at the workplace, treatment and compensation to ensure fundamental human rights. Thus, this part of the analysis bears tremendous significance when defining social sustainability in a business context. Most of the generated reports have prioritised the importance of employees health and well being. For example, Aalborg Portland broadly highlighted only the health (ssp1), but there were no incorporation with the other ssp's such as influence, impartiality or meaning making.

Furthermore, the subsequent principle is influence, representing the rights of employees whistleblowing policy, freedom of speech, and employee voice. However, this principle is not showing equal importance as health does in the studied CSR report that MNEs are defining. This is because some of the categories of influence are reported under the human rights section; for some business organizations, it is reported separately. However, only two company out of five have reflected this (ssp 2) as a social sustainability principles.

The following principle, competence is seen opposite to influence since the subcategories of competence are broadly employed by the organizations. Under competence building practices, the

company emphasizes that skill development programs, training, and education are defined as social sustainability principles from a business point of view. Almost every reports have stated that the company higlighted on the issues of building competence(ssp 3) for the better and efficient workforce.

Likewise, the fourth principle of impartiality (ssp4) is another significant component of socially sustainable business practice. It identifies the crucial issues of diversity, inclusion, and equal opportunity for external and internal stakeholders.

Lastly, Missimer Robért and Broman define meaning-making as the fifth principle of social sustainability was highlighted minimally throughout the reports, although human rights, worker's right, cultural inclusion has been mentioned vividly within the report. On the other hand, the SDGs connections within the report showed the standard of living could be enhanced. Through the adoption of sustainability practices such as recycling strategies, natural resources protection and saving energy, creation of safer and more efficient working environmental conditions and eco-friendly products, provision of health and safety measures for the entire society. Thus it is not only within complex core social rules and regulations but also environmental and economic factors are related to a sustainable society. As a result of this focus, the business organization can achieve a competitive benefit via complying with SDGs.

Furthermore, it appeared that more giant corporations are increasingly reporting about their sustainability and responsibility as they recognize that such non-financial disclosures add value to their business. CSR communication often translates to commercial benefits for reputable and trustworthy companies who regularly disclose their social and environmental reports. With the CSR reports, stakeholders can appraise a company's social, ecological and economical activities compared to the rivals.

Therefore, I firmly consider that for the MNEs to incorporate social sustainability practice making performance more promising for the business to have a sustainable social development accordingly. However, for answering the problem formulation, how do MNEs define and articulate social sustainability in their CSR report? The multifaceted approach of the social sustainability definition has been identified in studies. However, the MNEs define social sustainability mainly regarding the five social sustainability principles, whereas the argument still remains to be a good corporate citizen.

8.0: Recommendations for future research:

As I go through this research, now I believe more research is needed in this area. Firstly, future research may consider understanding the link between sustainability and SDGs and how they are being implemented within the business context. Secondly, studies may consider understanding how companies decide their CSR activities and the extent to which those CSR activities represent a commitment to social sustainability. Finally, methodologically, more context-specific (e.g., qualitative) studies may be conducted to understand the related complexity in the CSR process.

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