

## The Content Analysis of Sustainability Reports on the Context of Corporate Sustainability: Top 100 Industrial Enterprises in Turkey

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### Extensive Summary

#### Introduction

Sustainability has become a current issue with the idea that environmental deformation will start leading to the elimination of the lives after a while and then begun to be approached from different perspectives. The fact that the negative effect of the increase in the production on the natural resources enhances the risks to an intolerable level in respect of the future generations, and then the resource distribution is unjust and affects the level of welfare and similar factors have created the need for the systems to focus on the subject of sustainability. The concept of sustainability is approached as sustainable development at the global and national level and as corporate sustainability at the enterprise level.

Sustainability includes looking through the present from the future and the fulfillment of the present actions and activities from the perspective of the future. Sustainability, which is like a slogan for the 21<sup>st</sup> century, is the promise of a social evolutionary hope for a more egalitarian and rich world when it comes to the protection of the natural environment and the cultural successes for the future generations (Dyllick and Hockerts, 2002, p. 130). The rapid increase in the importance of the sustainability concept has practically resulted in the publication of the sustainable developmental activities of many *European, Asian and American enterprises periodically. As a natural extension of the financial reports, sustainability reports express the expansion of the scope of the institutional reports by explaining the environmental, social and economic performances of the enterprises (Clikeman, 2004, p. 24).* The purpose of the research is the examination of the environmental, social and economic sustainability explanations stated in the sustainability reports of 100 large industrial enterprises, which were designated in Turkey by ISO in 2013, with the method of content analysis.

Answers were sought for the questions below to achieve this general purpose.

1. How many of 100 large industrial enterprises, which were designated by ISO in 2013, have sustainability reports? What are the frameworks of the sustainability reports of these enterprises?
2. What are the first-degree activities of the enterprises that publish the sustainability report in the field of environmental, social and economic sustainability?
3. Which areas have deficiencies in the sustainability reports?

### **Method**

Research data were obtained through the screening model. The first 100 enterprises were specified considering the sale data from 500 large industrial enterprises of Turkey. Websites of the first 100 enterprises were separately examined between November 2014 and January 2015 and the ones with sustainability reports were found. Main titles that constitute the sustainability reports obtained were classified under main themes/categories in consideration of the environmental, social and economic sustainability - the three elements of the corporate sustainability - and then those three elements were classified according to the sub-themes/categories and transferred to SPSS (17.0).

The method of content analysis was used for the examination of the data in the research. The content analysis was preferred for the analysis of the data of this study because it enables the division of the cases or phenomena into categories, thus their better analysis and interpretation (Harwood and Garry, 2003, p. 479).

### **Findings**

According to the results of the analysis, 6 of ISO 100 large industrial enterprises work in the public sector and 94 enterprises in the private sector. 21 of these enterprises compile the sustainability report, and 4 compile the corporate responsibility report or environmental report. 6 enterprises do reporting at the holding level and 15 at the enterprise level. Whereas 2 enterprises are excluded from the reporting framework, 10 have the GRI report application, 3 are GRI-approved and 9 are GRI-referenced. 5 enterprises with the GRI reporting application made statements at level A, another 5 at level B. Main titles stated in the sustainability reports of the enterprises were divided into environmental, social and economic sustainability main themes within the scope of corporate sustainability. Accordingly, economic sustainability isn't stated in 1 of the reports while 21 sustainability reports had environmental and social sustainability.

According to the descriptive analysis findings of the environmental sustainability main theme, climate, emission management and the effect of the greenhouse gases are stated in the sustainability reports of 20 enterprises. 17 sustainability reports discussed the energy efficiency in the production, 15 reports the waste management and another 15 the water use/recycling in the production. Activities were held for the energy efficiency provided from the logistics in 4 sustainability reports and this rate has the lowest frequency level. The social sustainability main theme was firstly reviewed through separation into sub-themes of investments for the employees and the society. According to the results, investments for both the employees and the society are mentioned in 21 sustainability reports. And then the investments for employees and the society were divided into sub-themes within themselves. In respect to the examination results, the sub-theme of occupational health and safety from the investments for employees and the sub-theme of talent management are stated in all the sustainability

reports. However, 3 sustainability reports contain the sub-theme of the balance of career and private life. With respect to the investments for the society, the sub-theme of education is stated in 17 sustainability reports, but the local community is included within the scope of only 1 report. According to the descriptive analysis results in relation to the economic sustainability, 16 sustainability reports contain data about the financial status. Financial sustainability and investments were discussed only in 2 sustainability reports.

### **Discussion**

21 enterprises have the sustainability report among the industrial enterprises included in ISO 100. From those, 19 enterprises are included in the framework of the GRI reporting. But the number of the enterprises which are included in the scope of application under the GRI reporting is 10. 5 enterprises perform practices at level A and 5 at level B. It can be said upon the examination of the numbers that the necessary awareness hasn't been formed on the corporate sustainability yet. When the application scope of the reporting is considered in terms of the numbers, there is a 10% section among ISO 100 large industrial enterprises.

Considering the three dimensions of the corporate sustainability, an enterprise excludes the economic sustainability from its scope and all the other enterprises presented their information about the environmental, social and economic sustainability in their reports. While the enterprises discuss the climate and energy and water usage in the production with respect to the environmental sustainability, the level of targeting the diversification of the kinds and development of environmentally-friendly productions with the alternative production methods is relatively low. Although it is a significant value to save energy and water and increase the efficiency, it is also necessary to develop alternative methods during the production and especially at the level of energy. This doesn't only enable energy-saving, but also decreases the energy costs and provide benefits in respect of the economic sustainability. It is seen when the results of the enterprises are reviewed in terms of the social sustainability that all the enterprises have explanations about the occupational health and safety and talent management in their investments for employees. It is observed for the social investments that they give primary importance to the training in their enterprises for the development of the society but bribery and corruption, which are also present in the basis of ethic and economic development, aren't handled adequately in the field of social investments. When the economic sustainability results of the enterprises are reviewed, the number of explanations in relation to economic values, investments and local economy is low while most of the enterprises have explanations related to financial data.