Sustainability Reporting and Its Impact on the Implementation of Sustainable Development Goals in Island Economies in Africa: A Comparative Study of Private Sector Organisations in Mauritius, Madagascar and Seychelles

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1 Introduction

In recent years there has been a worldwide shift in focus, as organisations strategically incorporate sustainability into the core of their activities, and take on Sustainability Reporting (SR). Multinational corporations (MNCs) and local institutions are increasingly expected to be more accountable as the need for public disclosure on company performance in terms of social and environmental obligations has been in the ascendancy (Willis 2003; Ali et al. 2017). Although this has been the general trend globally, companies operating in Africa, particularly local companies with no MNC obligations, still lag behind when it comes to social and environmental performance and to reporting. This chapter reports on a study which aimed to reduce the gap in the body of knowledge on SR studies in the context of Africa, particularly in the island economies of Mauritius, Madagascar and Seychelles.

This study examined whether SR can drive change and motivate organisations towards more sustainable outcomes as suggested by Eccles and Krzus (2010). Although organisational change management (OCM) is a much researched topic, its relationship with SR has not yet been made clear. Sustainable organisational change has gained in importance, leading to rethinking and recasting of business models with novel management systems of performance measurement and monitoring around the world. This research seeks to provide empirical evidence to examine

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the relationships between SR and OCM in the fields of management and sustainable development.

2 The Literature on Sustainability Reporting and Organisational Change Management

2.1 Sustainability Reporting

Corporate attitudes towards sustainability reporting represent a continuum of incremental evolution since the 1970s and 1980s. Initially reporting consisted of brief information about the environmental performance of organisations. The first voluntary environmental reports were published in the late 1980s and the number of companies to have published information on the environmental, social or sustainability policies and/or impacts has continued to increase (Kolk 2004). Pressure from non-government organisations (NGOs) on MNCs has also continued to increase, particularly on those involved in environmentally sensitive operations considered to be the main polluters at that time.

Corporate interest in social reporting intensified in the 1990s and more and more companies followed the trend where much of the focus was on environmental issues (Gray et al. 1995; Kolk 2004; Mathews 1997). The reasons behind such a shift are believed to be growing calls for clear business commitments toward sustainable development from stakeholders such as NGOs. Companies also began reporting as a response to the United Nations World Commission on Environment and Development final report (WCED 1987), and preparatory to the 1992 United Nations Conference on Environment and Development (UNCED) (Perez and Sanchez 2009).

Gradually improvements in reporting saw the inclusion of more social aspects of the business environment. At the end of the 1990s the Global Reporting Initiative (GRI) was founded where initially a few dozen companies filed reports. Subsequently many companies joined the movement and started to voluntarily disclose information to stakeholders (Kolk 2004; Perez and Sanchez 2009) with some countries gradually introducing the process as being compulsory for business owners. By the mid-2000s, the GRI Framework had gathered greater momentum with the support of environmental sustainability groups and hundreds of companies producing sustainability reports.

Even though scholars have investigated SR since the 1970s, there is still no internationally agreed definition. The Brundtland Commission's (1987, p. 54) definition used in the Rio Accord characterises sustainability: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs", is among those most widely accepted. The UNEP now describes corporate SR as and being "the practice of measuring and disclosing sustainability information alongside, or integrated with, companies' existing reporting practices" (UNEP 2017) and "Sustainability information can be understood as any information having to do with how companies use and affect financial, natural and human resources, and how their corporate governance is conducted" (UNEP 2017). The GRI (n.d.) website describes a sustainability report as:

> a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organization's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy.

A review of the sustainability reporting literature shows that its development has taken different forms such that the terms "sustainability", "environmental, social and governance" (ESG), "non-financial" or "corporate social responsibility" (CSR) reporting have been used interchangeably (Ioannou and Serafeim 2016). Triple Bottom Line (TBL) and the GRI standards have been identified as the most widely recognised and used reporting standards (Brueckner 2010).

Businesses continue to seek to share their progress in the economic, environmental and social dimensions with stakeholders (Dalal-Clayton and Bass 2002). Reporting has now become routine for many businesses for a range of reasons and reports are released by companies and organisations of all types, sizes and sectors, from all over the world (Ali et al. 2017; GRI 2017). KPMG data in 2013 showed an increase in reporting from 35% of surveyed companies in 1999 to 93% in 2013 (KPMG 2013). The areas of reporting have also been extended such that in its 2015 survey, KPMG reported across eight different sectors from 45 countries and 4500 companies (KPMG 2015). SR has become an important communication tool for organisations by which their initiatives and performance in relation to a more sustainable business environment are disseminated, although there is evidence that the content and quality differs even between companies reporting in the same country or economic zone (Hąbek and Wolniak 2016).

2.2 SR in Africa

Most of the studies on SR, and showing the marked increase across the world, have been conducted in Western countries or on companies whose head office or origins are in those locations. The focus of the major studies has tended to be on examining the reports of large organisations using methods such as content analysis of published reports. They have been diverse in the approach taken, analysing the differences in the practice of SR in different contexts. There have been comparisons undertaken at the national level (for instance Higgins et al. 2015 focused on Australia) or cross-national in nature (Chen and Bouvain 2009, focused on UK, USA and Australia; Ioannou and Serafeim 2016, investigated in China, Denmark, Malaysia, and South Africa). Findings relate to the way people conduct business in the divergent cultures including differences in sustainability disclosure (Hąbek and Wolniak 2016; Kolk 2003; KPMG 2005; Kolk 2008), determinants of sustainability disclosure (Aguilera et al. 2006), and motivations for SR (Kolk 2004; Wensen et al. 2011).

One perspective that has been largely overlooked in the extant literature until recently is that of business in African countries. Examination of the literature shows that there is little empirical evidence and little published literature that can be used to inform future research in this context. Fifka (2013, p. 27) identified that there were "still many rather blank spots on the world map with regard to empirical research on responsibility reporting" including in Africa. Ali (2017) observed that studies in emerging economies did not include many studies in Africa. Research in the region has mostly been in a few specific countries such as South Africa. Considered to be one of the most innovative countries when it comes to corporate reporting, South Africa has been identified as having played a prominent role in the movements towards sustainability and integrated reporting (Clayton et al. 2015). A recent study by Ioannou and Serafeim (2016) examined the consequences of mandatory corporate sustainability reporting from four countries including South Africa. Calitz et al. (2016) investigated the extent to which higher education institutions in South Africa conduct comprehensive sustainability reporting.

Other African countries where such research has been conducted, although to a lesser extent, are Botswana (Kiyanga et al. 2016; Rankokwane 2008; Mbekomize and Wally-Dima 2013), Ivory Coast (Schrage and Ewing 2005), Kenya (Dolan and Opondo 2005), Nigeria (Amaeshi et al. 2006; Owolabi et al. 2016) and Tanzania (Egels 2005).

Kiyanga et al. (2016) have compared the differences in reporting practices in Stock Exchange listed companies in South Africa and Botswana. Research in Nigeria has focused on the extent of SR in the industrial goods sector (Owolabi et al. 2016). This study found considerable discrepancies and recommended the regulation of SR to enforce compliance and bring about more transparency and accountability (Owolabi et al. 2016).

Recent studies in Kenya include those conducted by Wahome (2016) and Riro et al. (2016). The work of Lauwo et al. (2016) in Tanzania examines the reporting practices of the two largest transnational gold-mining companies and draws attention to the role played by local government regulations and another research by Fulgence (2016) explores and critically reviews the embryonic nature of reporting in the country. In other research Kolk and Lenfant (2010) compared the state of reporting in three countries namely Democratic Republic of Congo, Republic of Congo and Angola where they found that opportunities are widely seen and that most MNCs report on their economic and social issues.

Of the three countries which are the focus of this chapter, Mauritius is the only one with published studies of any note. These have focused mostly in the banking sector, the Stock Exchange and the hospitality industry (Mahadeo and Soobaroyen 2016; Ramdhony and Oogarah-Hanuman 2012; Ushad and Ramen 2016). Although the trend in research now shows more interest in SR in other countries in Africa, in countries like Madagascar and Seychelles the literature on SR is practically nonexistent. This study aims at reducing part of the gap that exists in the body of knowledge in SR studies in the context of Africa by focusing on Mauritius where a little is known and on Madagascar and Seychelles where there is scant evidence.

2.3 From the MDGs to the SDGS

The MDGs proposed and adopted at the UN (2000) by 189 member states and international organisations, including the World Bank and World Health and Food and Agriculture Organizations consisted of eight essential goals. These goals aimed to improve conditions in the developing world and focused on human capital (measured in terms of nutrition, health, and education), infrastructure (access to water, energy, and IT), and human rights (empowering women, increasing voice and access). The Millennium Development Goals (MDGs) played a crucial role in shaping development and reducing poverty in different parts of the globe. As such, the MDGs reshaped decision making in both developing and developed countries by placing the people and their immediate needs at the forefront. The year 2015 was targeted for achieving the MDGs. Consequently, the UN issued a report during 2015 detailing the successes and failures of the MDGs. The results showed some remarkable improvements such as the halving of poverty and increasing access to improved drinking water in Africa, Asia and Latin America. Some striking results reported by the UN (2015) were:

(1) Poverty fell by 84% in SE Asia and by 66% in Latin America and the Caribbean.
(2) Hunger dropped from 31 to 10% in SE Asia and from 14% to less than 5% in Latin America.
(3) Sub-Saharan Africa poverty declined from 57 to 41% and hunger from 33 to 23%; a decline in under-5 mortality from 179/1000 to 86/1000; an increase in access to improved drinking water from 48 to 68%; 50% reduction in HIV/AIDS numbers of new infections.

Despite all these remarkable achievements, the MDGs have been widely criticised as a number of targets have remained unfulfilled. For instance, the Sub-Saharan African region did not reach many of the goals due to a more difficult and challenging context. The Food target in Africa has been argued to be weak and its subsequent development strategies have been questioned (Battersby 2017). Hence, during the last decade the critical literature on MDGs has increased with criticisms related to factors such as data sources, choice of variables, analytical scales and government policies related to development and funding (Liverman 2018). Research in the context of high-income and low-income countries has also shown that high-income countries have benefitted more from the initiatives than low-income countries where the implementation and meeting the goals have been a huge struggle (Rosenbaum 2015). Ultimately, various authors (see McCloskey 2015 for example) have argued that the goals have not adequately addressed the major issues related to human rights, economic development, environmental sustainability and gender equality.

In 2015, as the MDGS expired, the UN launched the 2030 agenda, consisting of 17 ‘SDGs’ with 169 targets, which were considered to be much broader and more ambitious than the MDGs and expected to be reached by 2030. To address the issues related to the MDGs, the UN designed a more inclusive process with consultations between various nations, including surveys and open working groups from around

70 different countries (Death and Gabay 2015). The 2030 Agenda requires more active participation is about what the participating countries together should do for the global well-being of the current generation and future ones.

The 17 SDGs have been designed to

1. end poverty in all its forms everywhere;
2. end hunger, achieve food security and improved nutrition, and promote sustainable agriculture;
3. ensure healthy lives and promote well-being for all at all ages;
4. ensure inclusive and equitable quality education and promote lifelong learning opportunities for all;
5. achieve gender equality and empower all women and girls;
6. ensure availability and sustainable management of water and sanitation for all;
7. ensure access to affordable, reliable, sustainable, and modern energy for all;
8. promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all;
9. build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation;
10. reduce inequality within and among countries;
11. make cities and human settlements inclusive, safe, resilient, and sustainable;
12. ensure sustainable consumption and production patterns;
13. take urgent action to combat climate change and its impacts (taking note of agreements made by the UNFCCC forum);
14. conserve and sustainably use the oceans, seas, and marine resources for sustainable development;
15. protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation, and halt biodiversity loss;
16. promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels; and
17. strengthen the means of implementation and revitalize the global partnership for sustainable development (Liverman 2018, p. 177).

The adoption of the 2030 Agenda was a landmark achievement providing for a shared global vision towards sustainable development for all. This study aims to investigate the extent to which the organisations under study integrate the SDGs into their SR.

3 Methodology

This study uses a mixed methods approach which, according to various authors, has increasingly been used by a growing number of researchers (Creswell 2003; Dunning et al. 2008; Creswell et al. 2011). According to Leech and Onwuegbuzie (2008) mixed methods research (MMR) involves collecting, analysing, and interpreting quantitative and qualitative data in a single study or in a series of studies that investigate the same underlying phenomenon. MMR has been recognised as a mixing of approaches or methods by combining "qualitative and quantitative viewpoints, data collection, analysis, inference techniques" (Johnson et al. 2007, p. 123; Tashakkori and Creswell 2007; Teddlie and Tashakkori 2003). Creswell et al. (2011) have observed that the key is to use quantitative and qualitative approaches in combination to provide a better understanding of research problems. Brannen (2005) extended understanding of this view by identifying four functions for MMR:

(1) elaboration or expansion—the use of one type of data to add to the understanding gained by another;
(2) initiation—where the use of a first method leads to questions or hypotheses that can be pursued using another;
(3) complementarity—the data from the two methods generate complementary insights to generate a bigger picture by juxtaposition;
(4) contradictions—identify contradictions via juxtaposition for further research.

Important to the adoption of MMR is its suitability for the research questions and a well-planned and strategic approach to the mixing process (Creswell et al. 2011). It is suitable for investigating SR in context, as the researcher is able to capitalise on the strengths of both qualitative and quantitative research to provide an integrated comprehensive understanding (Scammon et al. 2013; Wisdom et al. 2012; Andrew and Halcomb 2009). The use of MMR in the context of SR has been widely accepted and supported by various authors including Steger et al. (2007).

This study sought to find out about development of sustainability reports in organisations in each of the three countries—Mauritius, Madagascar and Seychelles. The overarching research questions were threefold:

How complex are the corporate processes for developing a Sustainability Report?
What are the challenges faced by organisations in developing a Sustainability Report? and
What are the helpful interactions between SR and OCM?

To this end, the study collected data from three types of sources and consisted of

(a) A content analysis of sustainability reports in the annual reports of selected companies from the three countries under study
(b) A quantitative survey of individuals involved in the preparation of Sustainability reports
(c) Semi structured interviews of individuals involved in the preparation of Sustainability reports

The data was collected[1] and analysed separately for each of these three phases of data collection with each informing the next only in the nature of the data sought.

[1]Data was collected by the first author in each of the three locations.

This sequential approach was followed by a synthesis of the findings from each of the three phases. Analysis was undertaken first separately for each geographic location and then across the three locations to identify cross-location commonalities.

3.1 Participants

The participants in the study were selected based purposeful sampling using the researchers' judgment (Silverman 2013). The views and opinions of individuals who had experience in SR were collected and analysed. This purposeful sampling process guaranteed a diverse cross selection of individuals from different levels of the selected organisations from front line to top management. Table 1 shows the study sample for each of the three countries.

The next section describes the three data collection and analysis processes in more detail along with a discussion of the initial findings from that data collection process.

3.2 Content Analysis

Content analysis is one of the most popular and commonly utilised methods in environmental reporting (Guthrie and Abeysekera 2006; Krippendorff 1980). According to Holsti (1969, p. 14) it is a "technique for making inferences by objectively and systematically identifying specified characteristics of messages". It helps researchers to construct inferences by objectively and systematically identifying specific characteristics of certain types of messages (Holsti 1969). Accordingly, Neuendorf (2002, p. 10) describes content analysis as a summarising process, but also a quantitative analysis of messages that relies on social scientific methods. He also suggests that the process is not limited to the measurable variables or to the context in which the messages are created or presented. The use of content analysis as a methodology in the field of SR has received substantial of support (Gray et al. 1995) and includes research by Guthrie and Parker (1989, 1990), Niskanen and Nieminen (2001), Maignan and Ralston (2002), Janek et al. (2016) and Islam et al. (2016).

Table 1 Study sample by location

		Mauritius	Madagascar	Seychelles
Annual reports content analysis	Number of organisations	10	10	10
Survey	Number of individuals responding to survey	110	32	40
Interview	Number of individuals interviewed	12	10	10

Content analysis of the Sustainability Reports of 10 large companies in the three countries was undertaken for reports published in the period 2015/2016. Conceptual analysis, which involves choosing certain concepts for examination and analysis was undertaken to quantify and tally the presence of the terms in the selected texts. The primary terms searched for were environment, social, corporate governance and derivations of these terms (e.g. Environmental).

Initially, the most recent annual reports of the companies under study were selected and examined. Analysing annual reports is useful due to the relatively unbiased nature of the method. Annual reports are the usual location for organisations to publish their sustainability reports. Several authors (for instance Breitbarth et al. 2010) have supported this method as according to them, the data represents the official, unambiguous, unified position of the organisation. Furthermore, Breitbarth et al. (2010) suggest that the data is free from the respondents' personal bias, access to information or partial recall and not subject to errors related to the content and the context of communication. A coding structure was formed to cover the major topics of the content analysis and the GRI framework was used as reference. The GRI framework is frequently used in SR studies due to its extensive measures to evaluate sustainability disclosures. For example previous studies that have applied this framework include Bouten et al. (2011), Kiyanga et al. (2016), Toppinen and Korhonen-Kurki (2013) and Guan (2014). The relevant themes and findings were identified and interpreted based on a coding structure applied through the process of scrutinising annual reports. The coding structure was based on the GRI framework and the areas were categorised as follows:

(1) Economic
(2) Environment
(3) Human rights
(4) Labour practices and decent work
(5) Product responsibility
(6) Society
(7) CSR.

The sample consisted of annual reports of organisations from various sectors such as commercial banks (private including privatised state-owned), insurance compa-

Table 2 Study sample by industry

Sector	Number of companies (n)	% of sample
Hospitality	2	20
Banking	2	20
Services	1	10
Insurance/finance	2	20
Textile	1	10
Conglomerate groups	2	20

Table 3 Disclosing and non-disclosing companies by area of disclosure across three countries

Area of disclosure	Mauritius—number of companies			Madagascar—number of companies			Seychelles—number of companies			Total—number of companies		
	Disclosing	Non-disclosing	Total	Disclosing	Non-disclosing	Total	Disclosing	Non-disclosing	Total	Disclosing	Non-disclosing	Total
Economic	9	1	10	9	1	10	6	4	10	24	6	30
Environment	10	0	10	8	2	10	6	4	10	24	6	30
Human rights	4	6	10	5	5	10	4	6	10	13	17	30
Labor practices/decent work	8	2	10	7	3	10	4	6	10	19	11	30
Product responsibility	8	2	10	9	1	10	5	5	10	24	6	30
Society	10	0	10	9	1	10	7	3	10	26	4	30
CSR	10	0	10	9	1	10	8	2	10	26	4	30

nies, hotels and conglomerate groups that were present in various sectors in each country. Due to the small economies under scrutiny only aggregates are shown in Table 2 Study sample by industry.

As illustrated in Table 2, the selected companies were from various industries comprising of two banks, two insurance/finance companies, two hotels, one textile company and two conglomerate groups. Such a sample composition is theoretically interesting as it allows for comparison and development of understanding of the differences in the reporting practices of these companies.

Table 3 shows the frequency of disclosing and non-disclosing companies by area of disclosure across the three countries. The results indicate some similarities between Mauritius and Madagascar, whereas companies in Seychelles show a different trend as the rate of non-disclosure is higher. An important feature observed is the high rate of non-disclosure in the area of human rights across the three countries. Moreover, the results indicate that most of the companies selected report mainly on economic, environmental, product responsibility, CSR and society factors.

3.3 Online Survey

Participants (see Table 1) were invited by individual email to participate in an online survey. Questions sought participant agreement or otherwise on a range of statements using a Likert scale. The questionnaire also included open ended questions seeking opinions of the participants about the practices related to SR in the private sector organisations in the three countries. The sectors from which these participants were chosen are shown in Table 2.

The findings of the survey have been reported in the next section outlining the various results and ultimately contributing to the outcomes of this study.

3.4 Semi Structured Interviews

Semi-structured interviews were conducted with individuals who are actively involved in the SR process in organisations in each of the three countries. This approach allowed for an in-depth and informed analysis to be undertaken of sustainability reporting practices at the practical level. The interviewees were assured that confidentiality and ethical considerations were of utmost importance and anonymity would be maintained for each individual who participated in the study, as well as for their company.[2]

[2]Data was collected by the first author in Mauritius where there is no requirement for approval by a human research ethics committee. Nevertheless adherence to ethical standards including confidentiality were considered to be central to this research. The second author has not had access to any of the initial data, and conducted analysis on the aggregated data for the development of this chapter.

The semi-structured interviews sought to gain more insight on various topics. The interview questions were used to clarify the following aspects of SR in the organisations under study:

- The variables used for Sustainability Reporting (SR) process by organisations
- The stakeholders involved in the SR process
- The impact of the Triple Bottom Line (TBL) approach
- The drivers, benefits and obstacles of SR
- The relationship between SR and Organisational Change Management.

Responses to these questions have been compared with the content analysis and the survey to analyse the results and are presented in the next section.

4 The Variables Used for the Sustainability Reporting Process

Today, with almost 20 years of reporting, businesses around the world show a varying trend towards concern about environmental and social conditions. If for some companies SR is a means to show their commitment to transparency and their progress towards sustainable goals, for others it is nothing more than managing impressions and green washing. There are multiple variables that companies use for reporting. Similarly, avenues for reporting sustainability performance extends from annual reports to websites and stand-alone sustainability reports. One of the main reasons why different companies use different variables or means to report might be attributed to the voluntary nature of SR in many countries around the world. SR is more or less voluntary in the three countries under study. Hence, very similar trends have been observed in this study where the emphasis on the variables used differ. For instance, some companies put more emphasis on the economic or social aspect, while others might put more emphasis on the environmental aspect of reporting. Table 4 is a summary of the variables that have been used by the organisations under study in this research. It can be observed that not every company that produces a sustainability report necessarily follows the GRI Guidelines or acknowledges the latter as the framework for preparing the report.

When comparison is undertaken, the content analysis for the sustainability reports in Mauritius shows that organisations report on all the seven areas of the framework. Most of the reports, however, focus mainly on environmental aspects, CSR and the society where these issues attained a score of 100% in the annual reports. There was a lack of attention to the human rights dimension of reporting. A significant number of reports (60%) did not mention this important category which includes practices such as freedom of association and collective bargaining, security practices and non-discrimination.

The results in Madagascar show a differing pattern where there is no 100% score in any areas of disclosure. Non-disclosure in areas such as labour practices and decent

Table 4 The variables used for sustainability reporting in Mauritius, Seychelles and Madagascar

Corporate governance	Responsibility of the board; sustainable development strategy; ethics and transparency; shareholders' rights; corporate transaction, shareholders, and board of directors; independent direction on the board; audit and risk management committee; independent corporate governance committee; risk monitoring committees (rmc); remuneration and corporate governance committee; transparency; maximising shareholders interaction through communication; commitment and engagement; engagement with stakeholders; shareholder communication; board appraisal; board activity during the year; independent professional advice
Society	Community development strategy; protection of vulnerable children; employability program (e.g.: financed scholarships for the youths through tertiary education and vocational training); youth development; alleviation of extreme poverty; absolute poverty and community empowerment; actions to promote safe society/community; preventing domestic violence; promotion of the development and socialisation of vulnerable children through art and theatre; welfare of children (e.g.: student needs association, handicapped association, day care centre and special needs school); promoting education in vulnerable zones; building education for vulnerable children; empowerment and social housing; public policy (development and lobbying); anti-competitive behavior (anti-trust and monopoly)
Economic	Share price performance; dividend policy; enhancing group's revenue; maximising shareholder values; shareholders' agreement; compliance with laws and regulation
Human rights	Staffs training to improve their knowledge about our products and services); ensuring transparency in management practices; ethics and integrity in communication; health at work (to prevent health risk); social (gender balance proportion of women); non-discrimination; indigenous rights; remediation
Environment	Energy consumption (fuel, steam, cooling, heating, electricity, water, waste); water consumption; recycling (recycled oil), waste (solid waste); carbon footprint; emissions, effluents; direct energy produced; direct energy sold and direct energy purchased; biodiversity; compliance; environmental management systems; environment, conservation and national disaster projects; environmental resource management; waste preservation of the environment (e.g.: pursued cleaning, embellishment and waste recycling); green initiatives; encouraging environment-friendly investment; fostering energy-efficient buildings; paving the way for reduced paper utilisation
Labour practices and decent work	Upholding human resource development and staff welfare; designing dedicated programs to build human capital; promoting flexible working arrangement; equal opportunity "employment of disabled persons"; employees welfare team; career development; labor practice and decent work; employment, labor management relations; occupational health and safety; training and education; diversity and equal opportunity; talent management; health and safety

(continued)

Table 4 (continued)

Product responsibility	Deepening customer relationships; anchoring a customer-centric business development approach; upholding and strengthening overall clients relationships and market visibility; maximising shareholders values: enhancing group's revenue; communication to provide coherent, pertinent information; customer care; dedicated customer department; customer complaints management; marketing communication (advertising, promotion, sponsorship); compliance
Corporate social responsibility	Distribution of gift and food to vulnerable family; provide basic needs to homeless children; social housing; eradication of absolute poverty; vulnerable children; prevention of non-communicable diseases; sport, health, training and education investments; CSR committee; sponsorship of vulnerable communities; global women's forum; socio-economic development; social investment; ecological and social footprint of invested portfolio; community investment practices; NGO support and capital building; art and culture; sponsorship of sports events/associations; health: prevention against aids; substance abuse; consolidation of multi-sectorial platform on substance abuse; leisure and sports; promoting the eco-friendly awareness of the general public; sensitivity of staff and business units; protection, health and social integration of vulnerable groups: (psychological support to cancer patient, supporting the running cost of the hemophilia patient and parents support group center)

work (30%), human rights (50%) and the environment (20%) were more prevalent. Like, Mauritius, however, the human rights area was under-reported.

Organisations in Seychelles appear to have a different reporting culture. Organisations disclose less on the seven areas related to the GRI framework. The number of non-disclosing companies were more numerous in all aspects, with labour practices and decent work, and human rights both showing a score of 60% of non-disclosure. The product responsibility (50%), environment (40%) and the economic (40%) dimensions are also largely unreported.

The list of variables in Table 4 is evidence that organisations are reporting on the various aspects included in the GRI framework, however, there is need for greater consistency. Although the field of sustainability reporting continues to mature in the region, it is in need of further integration into business strategies. As such very few companies are motivated by strategic competitiveness and differentiation, although the tendency seems to be more realistic in Mauritian economy.

4.1 The Variables Used for Sustainable Organisational Change Management (SOCM)

According to Doppelt (2009), implementing sustainable business practices is about human factors rather than technical, financial, or political. It requires willingness and effective change management skills to turn organisations into social and environmental citizens. For instance, although SR was previously used to meet stakeholder demands, the careful monitoring of the economic, social and environmental issues have proved to drive changes in management practices (Borkowski et al. 2010) and the commitment to good stewardship of employees (Douglas 2007). Implementation of strategies related to sustainability, like organisational change, requires a change of thinking and attitude that is directly related to leadership (Millar et al. 2012). Table 4 identifies a list of most of the variables organisations use for reporting in the three countries. The interviewees identified some specific variables used by the organisations to facilitate SOCM. These included strategies focusing on the internal and external environment of the organisation. Table 5 gives further details of the variables identified by interviewees.

As Table 5 illustrates, most of the strategies employed the involvement of the companies in the community. CSR activities, social and environment matters with the aim of contributing to the well-being of the stakeholders of the businesses. More than 60% of the responses related to these strategies. This important aspect of the current business environment can be related to Stakeholder Theory (Freeman 1994) which stated that organisations do and should create value for its different stakeholders including customers, employees and communities.

The efforts around developing and integrating sustainability practices in an organisation are relative to and demonstrated by effective management systems. As such, successful organisations are involved in continuous learning and structural improvements considered as an indicator for competitive advantage in an ever changing business environment. If an organisation's rate of learning isn't greater than its rate of change, then it is going to fall behind the competition. SR is now considered to have a direct relationship with corporate reputation where issuing sustainability reports help improve the goodwill of firms (EY 2014).

A positive impact of SR on organisational processes would therefore indicate an integration of a sustainability culture in the various processes of the organisation. The efforts of organisations to bring about sustainable changes are illustrated in Table 6 which shows the impact that SR has on the various mechanisms on the organisations. The literature in the field includes an approach which has been described as

Table 5 Variables used for SOCM

Variables	Organisational structure Organisational culture Innovation Quality of service Shift in focus towards stakeholder satisfaction Quality of product Corporate strategies towards sustainability Decision making process leaning towards sustainable vision Employee welfare Social responsibility Employee training CSR activities

Table 6 SR has an impact on organisational factors

Mauritius	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Vision, mission and strategies	0	0	0	66.67	33.33
Supply chain, e.g. procurement and distribution	0	0	16.67	50	33.33
Stakeholder collaboration	0	0	16.67	50	33.33
Culture	0	0	0	50	50
Operation and production	0	0	16.67	33.33	50
Organisational processes e.g. leadership and management styles	0	0	0	33.33	66.67
Madagascar	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Vision, mission and strategies	0	0	0	72.72	27.27
Supply chain, e.g. procurement and distribution	0	0	27.27	72.72	0
Stakeholder collaboration	0	0	27.27	36.36	36.36
Culture	0	0	27.27	45.45	27.27
Operation and production	0	0	18.18	72.72	9.1
Organisational processes e.g. leadership and management styles	0	0	18.18	72.72	9.1
Seychelles	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Vision, mission and strategies	0	0	0	50	50
Supply chain, e.g. procurement and distribution	0	0	0	50	50
Stakeholder collaboration	0	0	33.33	33.33	33.33
Culture	0	0	0	72.72	27.27
Operation and production	0	0	0	72.72	27.27
Organisational processes e.g. leadership and management styles	0	33.33	0	66.67	0

sustainable strategy implementation. Sustainable strategy implementation has been defined as using seven perspectives: leadership, strategy, employees, corporate values, resources, tools and processes (Radomska 2015).

Therefore organisations keep on adjusting the various mechanisms to adapt to the environment and bring about sustainable development. These incremental adjustments happen through changes in the organisational factors such as in vision, mission, objectives and other variables mentioned in the table above. The interviewees mentioned that the organisational changes were always of incremental nature and revolutionary or transformational changes would be difficult to be implement. Organisations would undergo incremental changes to processes and structures that were previously in place and supported sustainability reporting.

4.2 The Stakeholders Involved in the SR Process

Nowadays, companies owe a responsibility to a wider group of stakeholders (Freeman 1984) other than just shareholders whether they be economic, legal, ethical or even philanthropic. As such, many corporations claim to have CSR at the centre of their corporate strategy, but the extent to which these are genuine with a "conscience" has been questioned with critics suggesting that companies exploit CSR as a means of to improve their image and reputation, with customers making attributions about companies ultimately failing to put their words into action (Alhouti et al. 2016).

The extent to which organisations inform and involve stakeholders in their SR process also determines the way the information is communicated. According to Grunig and Hunt (1984) one strategic task of stakeholder information strategies is to ensure that corporate decisions and actions related to sustainability are communicated effectively to the company's stakeholders.

The main purpose of this part of the research was to understand whether stakeholders are significantly consulted and involved in the SR processes. The respondents provided a broad list of the various stakeholders involved across the three countries. Table 7 shows a summary of these stakeholders.

One important aspect of the reporting was that most of the times the process was carried out via joint effort of various sections. For instance, the accounting department was always consulted due to the requirements of Governments for the tax payments for CSR by organisations. Therefore, individuals or departments involved were facilitating, or coordinating, the cross-functional teams to produce a sustainability report. The role of sustainability committees was also considered as being important as those involved would sign off the final reports.

The stage at which the organisations in each country were in developing their reporting process was also related to importance of the process. According to the participants Mauritius has reached a very advanced stage in the acceptance of SR and its importance in the business world. Whereas Seychelles and Madagascar seem to be still lagging behind and organisations appear to be in the "testing" stage. For instance there is no "formal" process of reporting although the government officials oversee

Table 7 Stakeholders involved in the SR process in Mauritius, Madagascar and Seychelles

Human resources
Research and development
Public relations
Marketing
Production
Finance department
Accounting department
CSR department
Government officials
Engineering
Green team
Statistics departments
CSR consultants
Change agents
NGOs

Table 8 Impact on environmental, social and economic aspects

	Mauritius (%)	Madagascar (%)	Seychelles (%)
Economic	71.42	81	63
Environmental	71.42	63	81
Social	84	72	100

the process. Moreover, the government in these countries did not seem to have any requirements for SR and were just "trying to keep track of the CSR contributions" where the accountability for spending these funds were not in place. Locally owned and small companies would also not get involved in SR, unlike in Mauritius where SR has become a more common practice.

5 The Impact of the Triple Bottom Line (TBL) Approach

The TBL approach requires the reporting by companies against three main components: economic and Financial, environmental and social aspects (Brueckner 2010). The impact of TBL shows a varying pattern across the three countries. However, it has to be noted that interviewees had some difficulties in trying to differentiate between CSR, TBL and GRI reporting frameworks. The results of how far individuals agreed about the impact on the economic, environmental and social aspects of SR is shown in the following table (Table 8; Fig. 1).

Participants in Mauritius showed a clearer understanding of the terms whereas, in the other countries the respondents believed it meant the same. Although, the

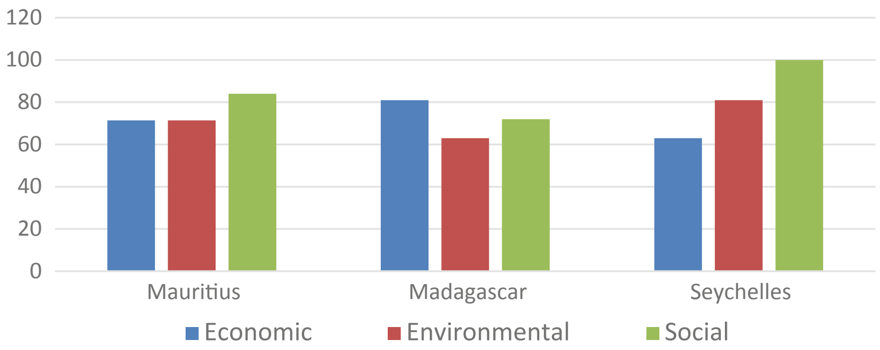

Fig. 1 Economic, environmental and social impact

application of the TBL by businesses is motivated by the principles of economic, environmental and social sustainability, there might be a difference with regard to the way they measure the three categories of outcomes.

6 The Drivers, Benefits and Obstacles of SR

(a) Drivers

The literature in the field has shown that factors such as firm size, media visibility and ownership structure are the most important drivers of the disclosure of sustainability reports (Dienes et al. 2016). As it would require further investigation, the drivers for SR in this study have been classified as being internal or external. Figure 2 summarises the results across the three countries.

The charts (Fig. 2) show varying patterns between the three countries. Thus Mauritian companies considered that both internal and external factors motivated the preparation of reports. Whereas in Madagascar, internal factors provided the impetus for SR. However, the pattern in Seychelles is quite similar to Madagascar where internal motivational showed more prominence. Factors such as corporate governance requirements, profitability, capital structure, firm age or board composition might also act as an indicator for SR.

Furthermore, Fig. 3 gives more detailed information about the drivers that motivated the organisations under study to publish the reports. Respondents had to select the factors from a set of 6 choices and the extent to which they are rated as highly significant to respondents' reporting decision.

Figure 3 shows a variance across the results and the drivers differ from country to country. As such, in Mauritius and Seychelles more importance is placed on the corporate image of the businesses. Whereas in Madagascar, confidence and trust of stakeholders together with financial performance are of greater importance.

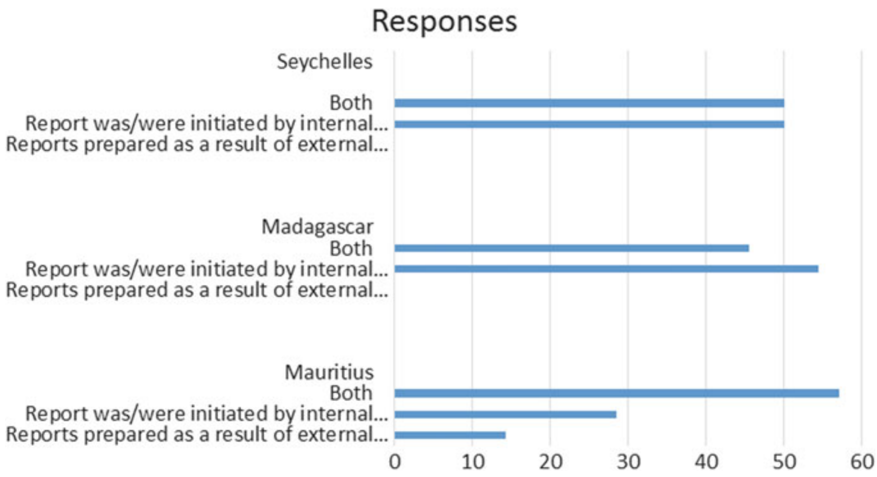

Fig. 2 Drivers, benefits and obstacles for SR

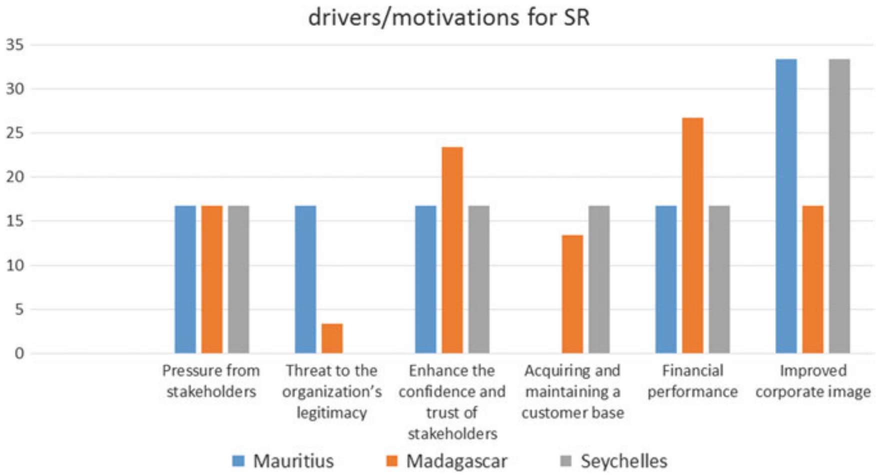

Fig. 3 Drivers/motivations for SR

(b) **Benefits**

This part of the analysis is based mostly on the semi-structured interviews. The participants mentioned a broad list of benefits summarised in Table 9. There was a belief that getting involved in SR was gaining importance and stakeholders were becoming more conscious about the issues. Preparing sustainability was deemed to contribute to the goodwill of the organisations and give a sustained competitive edge in the business environment. This is in line with the objectives and benefits outlined by the GRI (2017) which consists mainly of; building trust, improved processes and systems, progressing vision and strategy, reducing compliance costs and competi-

Table 9 Participant identified benefits and barriers to SR

Benefits from SR	Barriers to SR
Enhance corporate image	Time consuming
Boost up the confidence of the stakeholders	Lack of knowledge
Raise the awareness of employees	Not related to profit
Attracting and retaining best employees	Lack of government support
Improved transparency	Not mandatory
Improve risk management systems	Costly
Benchmark performance	Lack of understanding
Improve legal requirement	Lack of commitment
Cost saving strategy	Lack of support from government
Competitive strategy	The benefit are not clear
Sustain competition	
Supply chain pressures	
Pressure from parent company	
Manage environmental impacts	
Manage social impact	
Community development	
Motivate innovation	
Attract investors	
Manage internal pressure	

tive advantage (GRI 2017). Other indirect advantages includes a stronger bargaining position when it comes to attracting investment, initiating new activities, entering new markets, and negotiating contracts. Hence, reporting sustainability related activities signals responsible behavior and increases stakeholder interest. This enhanced perception by stakeholders improves the goodwill of the organisation in the business environment (James 2015). Other benefits mentioned by the interviewees included savings on things like energy costs, water use, and decreased employee sick leave through improvements in workplace safety.

(c) **Barriers to SR**

While a number of compelling reasons lead companies to establish comprehensive sustainable practices, others in the business faced issues that constrained their effort. The survey respondents identified the obstacles that the companies face. The main barriers of SR according to the interviewees were cost related to its preparation, the time consumed and the lack of knowledge of the leaders or managers on the issue. The results are summarised in Table 9. These features are consistent with the extant literature on SR and could be a product of issues such as expertise in developing a sustainability report (Adams and McNicholas 2007; Larrinaga-Gonzalez and Bebbington 2001), a lack of resources for preparing the report (Adams and McNicholas 2007) and the perceived absence of a business case for SR (Ramos et al. 2013).

The role of SR in fostering change towards sustainability according to the participants can be depicted through the chart that follows. Previous research (for instance, Adams and McNicholas 2007) has already established relationship between SR and change. These authors also recognised that organisational change towards improved accountability can lead to changes in sustainability performance (Adams and McNicholas 2007).

As Fig. 4 shows the majority of the respondents agreed or strongly agreed that SR plays an important role as a catalyst for change. These results suggest that SR can be considered as a key enabler for OCM. For instance, interviewees suggested that by addressing the social element of change, organisations ensure that people are ready, willing and able to adopt new behaviours. In such cases OCM addresses stakeholder needs and secures employees support and minimises resistance to change.

The previous findings have mostly given evidence of the role of SR as being a facilitator or catalyst for change. However, the responses also indicated that organisational factors such as culture, leadership, the decision making process and innovation could have an impact on SR. Figure 5 shows the results from the survey.

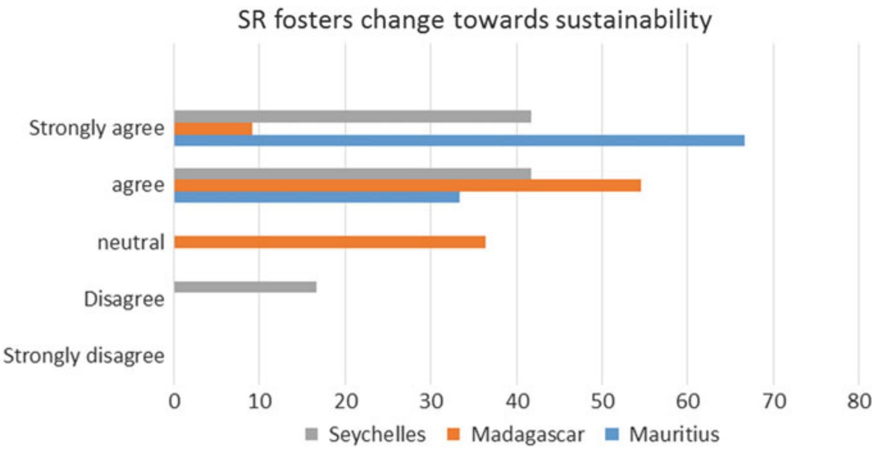

Fig. 4 SR fosters change towards sustainability

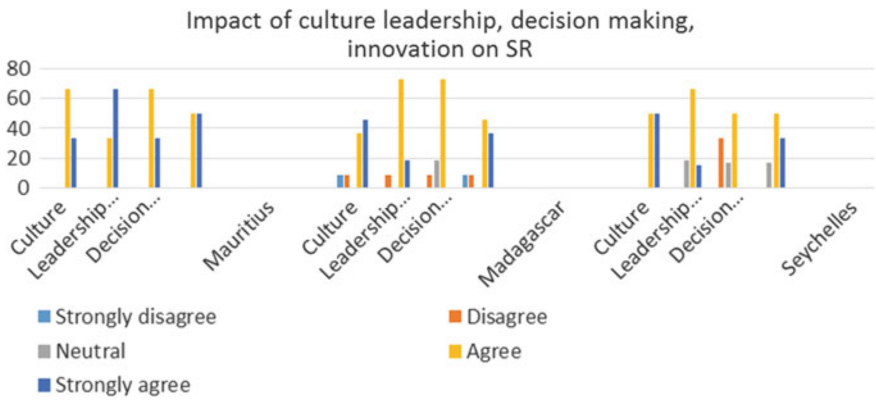

Fig. 5 The impact of culture, leadership, decision making and innovation on SR

The results show a consistency across the three countries for most of the factors considered. For instance, organisation culture could determine whether the organisation would support sustainable organisational changes. Furthermore, most of the discussions during the interviews highlighted that success of any change process should be accompanied by a state of ownership of the programme. These can only be achieved through the right culture that promotes for learning and innovation, but also with a leadership that creates a shared understanding for OCM.

Leadership that demonstrates a commitment to communicate consistently and openly, empowers others to take action and models new behaviours are helpful and can help to promote SR and act as catalysts for sustainable organisational changes.

7 Sustainability Reporting and SDGs

The SDGs can be used to assess and identify the current sustainability efforts of governments and businesses around the world and their impact on society and environment. This section provides an insight about how far organisations in the SIEs integrate SDGs in their reports. Figure 6 gives an indication of how much the respondents were aware of the existence of UN sustainable goals.

The data shows a consistent outcome with participants having very limited knowledge about the phenomenon.

The next question related to the extent to which the strategic vision and mission of the organisations under study included consideration about sustainable developmentc goals. The results in Fig. 7 indicates a somehow similar pattern across the three countries. Hence, most of the companies included strategies that were consistent with the SDGs and planned to engage with the goals.

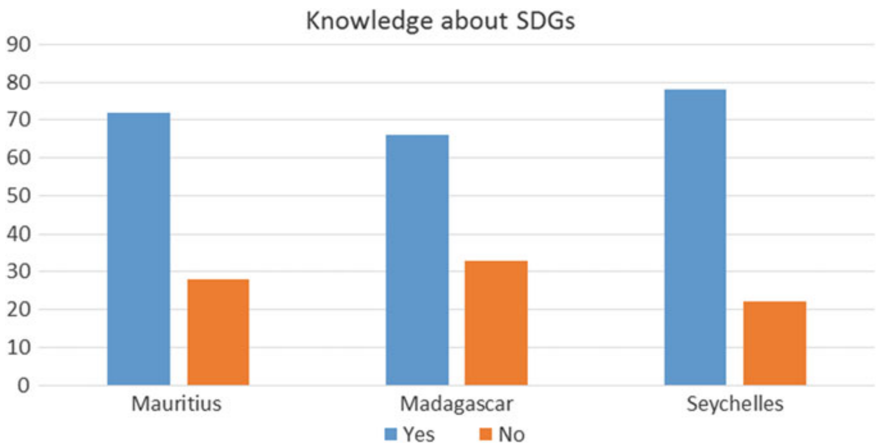

Fig. 6 The knowledge of participants about the SDGs

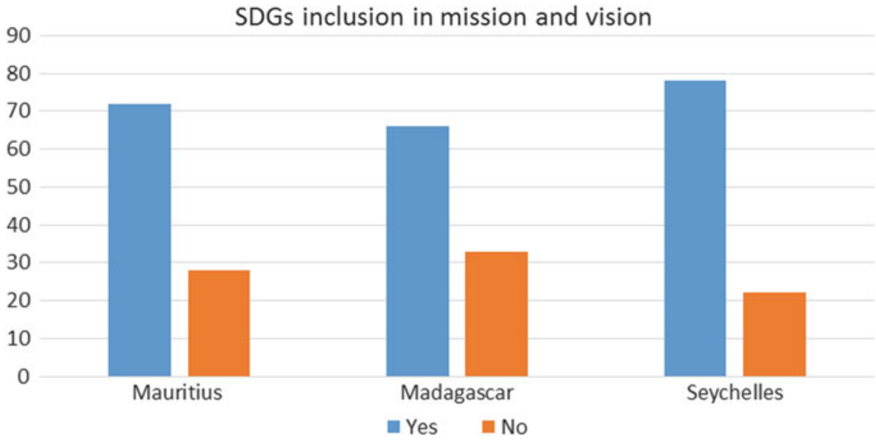

Fig. 7 SDGs inclusion in mission and vision of organisations

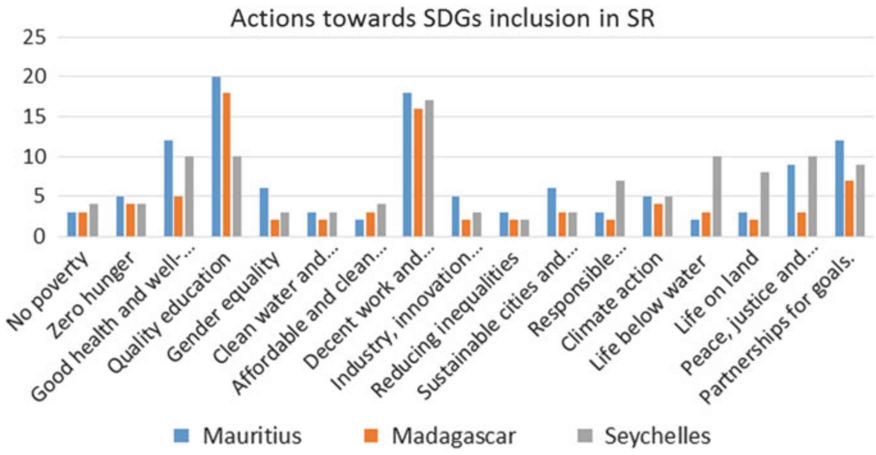

Fig. 8 Actions towards SDGs inclusion in SR

Participants also gave their views about how and which actions of their organisations could have an impact towards sustainability implementation in practice. As such the purpose was to understand which of the themes (goals) were most relevant to the businesses. The results are presented in Fig. 8.

The results in Fig. 8 to make show that in certain aspects of reporting there is a varying pattern across the three countries. Organisations in Mauritius place more emphasis on good health and well-being for people (12%), decent work and economic growth (18%), quality education (20%) and partnership for goals (12%). Evaluation of Madagascar companies' data indicates that there is more focus on quality education (18%) and decent work and economic growth (16%). Moreover, the score for most of the goals is quite low with at least 12 goals staying below

5%. One of the main reasons for such a trend would be the frequent political crises and instability in the country. Figure 8 also highlights the fact that organisations in Seychelles give more consideration to good health and well-being for people (10%), decent work and economic growth (17%), gender equality (10%), peace, justice and strong institutions' (10%) and life below water (10%). The results of this study are consistent with the existing literature where there is evidence that organisations in African countries have been partially involved in the implementation or adoption of the UN SDGs, or failed to achieve these (Easterly 2009). The results thus provide evidence that organisations in the countries under study have not been adopting the defined SDGs in their entirety.

8 Conclusion

This study has explored a number of issues surrounding sustainability reporting in organisations in the island economies of Mauritius, Madagascar and Seychelles. It has attempted to extend existing work that has been conducted on sustainability reporting within countries in Africa, particularly focusing on the mechanisms used including the variables, benefits, and stakeholders. At first glance, the data shows a reasonable increase in the reporting practice of firms in the region. This increase, however, is more prominent in Mauritius than Madagascar or Seychelles.

If we consider the variables used for reporting we could relate to the extant theories through legitimacy, stakeholder, accountability and resource dependence views. Most of these variables are consistent with findings from previous research related to improvements in economic values (Lantos 2001); enhancements in corporate image (Frehs 2003), cost reduction, efficiency improvements, and waste reduction (DeSimone and Popoff 2000). Moreover, the incremental aspect of bringing about changes in organisations has been related to the Laughlin (1991) first order change in previous studies such as Stubbs and Higgins (2014).

Some of the reasons for the difference in the levels of disclosure in the three countries may be due to differences in institutional structures, but also factors such as cost, and awareness on the topic. The results are somehow consistent to the findings from several earlier research where factors cost and the time consuming nature of the process have been described as the main barriers for SR (see Higgins et al. 2014).

However, although we found some statistically significant relationships between the three countries, some of the information was not sufficiently fine-grained to reveal the different theoretical nuances across our reporting companies. This could be attributed to the fact that some companies are still at the testing stages in countries like Seychelles and Madagascar. Future studies could seek to identify other dimensions on which companies may differ in the region, as the existing literature may be insufficient to explain the recent spread of sustainability reporting. Although this study did not investigate on the causes of variances and similarities, it lays down a basis for future research in the field. The data in this study illustrates that sustainability reporting is on the increase in Mauritius, Madagascar and Seychelles. Finally, the relationship between SR and SDGs looks unclear as although organisations show awareness of the latter their actions do not show much integration of the goals. Therefore, more research of this nature is needed to further contribute to our understanding of what drives organisational change towards improved sustainability performance and inclusion of SDGs in the strategic actions of organisations.

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