Investigating the social sustainability reporting in finance and mining sectors in Australia

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Declaration

This thesis is submitted in fulfillment of the requirements of the degree of Master of Research, Department of Business and Economics, Macquarie University. This thesis presents the original work and contribution of the author.

I hereby certify that the idea and the contents of this thesis have not been presented or submitted for a higher degree to any other university or institution.

Signature:

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Abstract

In the contemporary era, the challenges of sustainability have received increasing scholarly attention, as has the role of Human Resource Management in organisational sustainability. However, the extent to which Australian organisations are embracing sustainable human resource management practices, in particular practices pertaining to social and individual sustainability, has captured limited research interest. Thus, of six randomly selected Australian organisations from the finance and mining sectors during 2014-16 through documentary research and utilising Leximancer as text analytical software.

The study found that, despite the growing number of Corporate Social Responsibility reporting quantitatively over the years, the report review analysis suggests relatively insignificant attention to social practices by most of the organisations and additionally the software analysis supports the report review conclusion by illustrating concept maps that affirms an inadequate portion of the reports consider social sustainability, with even weaker attention to individual sustainability.

Acronyms

ASX   Australian Securities Exchange

CGPR   Corporate Governance Principles and Recommendations

CSR   Corporate Social Responsibilities

ES   Environmental Sustainability

FR   Full Report

FSSD   Framework for Strategic Sustainable Development

GRI   Global Reporting Initiative

GHRM   Green Human Resource Management

HR   Human Recourse

HRM   Human Resource Management

IISD   International Institute for Sustainable Development

MNE   Multinational Enterprises

SHRM   Strategic Human Resources Management

ST   Specific Topics

TBL   Triple Bottom Line

UN   United Nations

UNCED   United Nations Commission on Environment and Development

Table of Contents

List of Figures

List of Tables

Chapter 1: Introduction

1.1   Introduction

This thesis *"Investigating the social sustainability reporting in finance and mining sectors in Australia"* is developed primarily based on the lack of acknowledgement of the importance of social sustainability in the context of Human Resource Management (HRM). HRM is still one of the challenging issues for organisations around the world. Despite witnessing relatively significant progress after the introduction of new policies and strategies such as Strategic Human Resource Management (SHRM) and Sustainable Human Resource Management (sustainable HRM), the human resource (HR) departments still face various problems in recruiting, managing, and maintaining the workforce (Klingner, Nalbandian, and Llorens, 2016). As sustainable HRM is the latest strategy to organise human resources, it is still far from being fully developed. SHRM therefore has a higher adoptability rate by businesses to manage their workforce (Ehnert, 2006, 2009).

As we approach the end of the second decade of the 21st century and have been discussing sustainable HRM for over a decade in academic works and organisational practices, it is past the time to focus only on sustainable HRM as a new approach or strategy. Contrary to the SHRM that emphasises HR strategies designed to improve organisational performance (Boxall, Purcell, and Wright, 2007), sustainable HRM is the best and the only option available that can ensure the durability and long-term benefits (Filho, 2000 in Ehnert, 2006) to individuals, firms, and societies as it triggers economic, environmental, and social elements of HR practices. Therefore, this project argues that the notion of sustainable HRM has passed the emerging stage and is currently in a growth stage that requires greater attention from businesses and academic scholars.

Moreover, it is crucially important to know that even the limited attention to and development in sustainable HRM is merely based on economic and environmental contributions (McKenzie, 2004; Spooner and Kaine, 2010). McKenzie (2004) and Spooner and Kaine (2010) claimed that businesses have witnessed strategical and structural changes in

economic and environmental contexts over the last four decades. In contrast, social structural changes lagged behind the new economic and environmental trends. Thus, the main objective of this study is to:

➢ Investigate the attention of HR departments to the social and individual sustainability.

This will be achieved by investigating Corporate Social Responsibility (CSR) reporting in accordance to the social indicators – equity and equality; education; health and safety; employment; remuneration; and community, for the last three years in Australian finance and mining sectors. CSR reporting[1] refers to organisational reports that present environmental and social responsibilities and practices (Bouten, Everaert, Van Liedekerke, De Moor, and Christiaens, 2011).

As corporate disclosure of environmental, social, and governance aspects has become a focal point for businesses and investors (Baron, 2014) wouldn't this rationale makes investors seek the best corporate performance in terms of social, environmental, and financial perspectives (Esty and Cort, 2015)? Consequently wouldn't such demands, persuade businesses to seek to obtain more attention by revealing their corporate responsibilities and activities? Thus, corporate reporting is one of the best methods to fill this gap. Consequently, certain international guidelines such as the Global Reporting Initiative (GRI) have been established to guide industries and organisations to act accordingly. Additionally, every country has the right to either adopt GRI guidelines or introduce its own version of reporting policy. Hence, for this project, the Australian version of these guidelines - Corporate Governance Principles and Recommendations (CGPR) - is reviewed to facilitate understanding of organisational reporting strategies. The CGPR advised on a compulsory reporting system that requires organisations to report corporate activities and justify their reasons if they tend not to (ACSI, 2016; ASX Corporate Governance Council, 2014). According to the Australian Council of Superannuation Investors (ACSI, 2016), this obligation caused an increase in the number of Australian corporations reporting, yet most organisations tend to strategically present their reports at a basic level in which companies are expected to disclose material sustainability risk. For instance, they mostly disclose statistical data on health and safety to a

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[1] Australian organisations assign different titles to present their sustainability practices. For instance, the selected organisations used "Corporate Social Responsibility Reporting, Sustainability Reporting, Our Community, and Our People". Therefore, hereafter they are referred as CSR reporting.

limited extent. Therefore, the organisations reveal minimum information about social practices and the condition of individual employees.

1.2 Problem statement

The Department of Environment and Heritage (DEH) (2003) informs the state of neglecting social responsibilities and lack of attention to reporting social aspects by businesses as well as the claim that social sustainability reporting is a low priority with only 1% of Australian companies undertaking CSR reporting (DEH, 2004). Unfortunately, no explicit statistical data is available regarding the latest social sustainability reporting after the DEH (2004) report. Thus, this project aims to investigate the following research questions:

➡ To what extent do Australian organisations assign social sustainability in their CSR responsibilities and activities?

➡ To what extent do Australian organisations integrate individual sustainability in their social practices?

However, according to studies not all Australian organisations are fully committed to producing CSR reports (ACSI, 2016). Hence, to answer the research questions the following question will assist in selecting the organisations:

▪ Is the organisation committed to producing CSR reports?

1.3 Significance of study

The significance of this research centres on two issues. First, those studies that rely heavily on statistical data that only demonstrates the growth of CSR reporting over the years without careful observation of the content or quality of the reports. Second, though, this research covers only finance and mining sectors, yet, presumably similar circumstances exist in other sectors.

1.4 Thesis structure

The following chapters are structured by first discussing the literature which explores independent yet interrelated concepts pertaining to sustainable HRM with an emphasis on social sustainability. In an attempt to explore definitions of sustainable HRM, a modified version of the most relevant definition to this study is provided and justified. In the next part,

the growth of environmental aspects in HR departments compared to the social aspects is explored. Lastly, this chapter critically reviews literature established around the concept of social sustainability by categorising social indicators.

In chapter 3, the methodology chapter, two possible methods to answer the research questions are examined. Documentary content analysis and the use of automated analytical software, Leximancer, are selected to conduct this research. In Chapter 4, the findings from the corporate report review in relation to social indicators and the Leximancer results are analysed and discussed based on the generated concept maps. The final chapter concludes the research by summarising the discussion from the findings and presenting a simple recommendation which is believed to be vital to change the current place of social sustainability in the priorities of organisations.

Chapter 2:
Literature review

2.1   Introduction

This section of the project explores the evolution of sustainability and why it is important for businesses to adopt sustainable practices. The history of sustainability and how it diffused into HR departments is briefly discussed, followed by a definition of sustainable HRM which is selected as the closest to the concept of this project. However, even the selected definition does not fulfill the purpose of this project, thus a new version is developed.

In the next section, environmental concerns are taken into consideration in the form of a comparative study that indicates the current pace and progress of this dimension in comparison to social aspects. The rationale behind this study is based on extensive arguments that prioritise environmental responsibility by HR departments over social practices. Lastly, this section critically reviews the social aspects of organisational sustainability as well as individual sustainability. It takes the idea of individual sustainability from a study by Spooner and Kaine (2010), which argues the importance of social and individual sustainability in relation to organisations, and expands the study to the social view and how sustainable practices in this context can impact society as well as organisations.

The reason to concentrate merely on these two dimensions in this chapter is in response to extra attention by academics, business and government leaders to the economic dimension of sustainability. According to the literature, the environmental dimension received increasing attention in the last four decades ((Paillé, Chen, Boiral, and Jin, 2014)). However, former studies assert that the social dimension received the least focus by scholars (Magee et al., 2013).

2.2   Conceptual framework

This part illustrates and discusses the research path by introducing a conceptual framework to guide the flow of the research.

Since early 90s, businesses modified their practices to incorporate economic, environmental, and social changes towards a sustainable world (Deloitte and Touche, 1992),

however, social practices were overlooked (Cuthill, 2010). Long after the introduction of sustainability and emphasis on economic and environmental dimensions, the social dimension is now in the circle and economic and environmental objectives are not the only priorities (Boström, 2012).
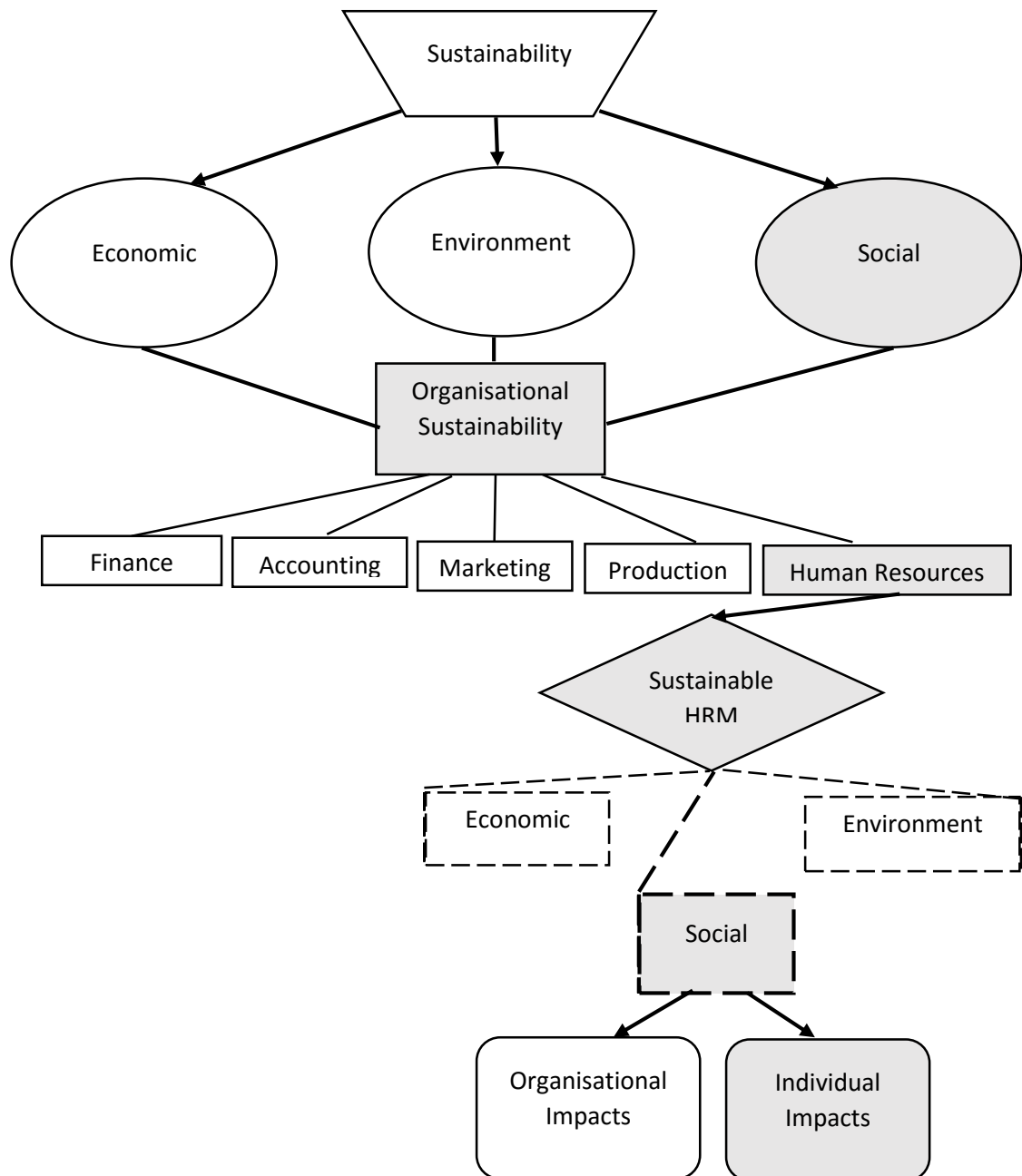

Figure 1: **Conceptual Framework flowchart**

The concept of social sustainability has penetrated all departments and gradually shifted business strategies. The strategical changes occurred in accounting (Bebbington, 2001) and finance, marketing and sales (Fuller, 1999), operation and production (Veleva & Ellenbecker, 2001), as well as the human resource department (Cuthill, 2010). As the main concern of social aspects is people, the HR department should be the first target and yet it lags behind other departments in adapting to the new changes. However, the most contemporary attempt to fill the gap was the introduction of sustainable HRM that encompasses specific aspects of sustainability in regard to HR responsibilities and practices. As usual, the economic and environmental objectives were prioritised over the social concerns and thus, even to this day, people and individual employees experience a gap. Thus, this project purposefully attempts to fill this gap by conducting research focusing on the social and individual sustainability practices enacted by organisations.

2.3   Background on sustainability

Over the past decades, globalisation, technological advancement and competition caused dramatic theoretical and strategical paradigm shifts within and across organisations and transformed today's lifestyles (Malhotra, 2000). Technological enhancements and intense competition changed organisations' strategies and practices to provide goods and services. Computerised machinery, monitoring systems, and most importantly the new trend of business known as ecommerce affected different lines of production, accounting, financing, marketing and after sales services, as well as HR departments (Goyal, 2017). It has become essential for businesses to adapt to new changes as quickly as possible in order to survive in the market. Beyond changes in supply of goods and services, demand has altered dramatically as well. Buyers and consumers seek benefits such as better quality, better customer service, lower costs, convenient purchasing platforms, and many more. Thus, the current conditions urge businesses to comply with all these changes to maintain their positions in the market.

Many theories and strategies were introduced during this period, designed for certain segments of business. Earlier, the focus of academics and economists was mainly on increasing profit and maximising shareholders' wealth (Kramar, 2014). However, this is no longer the only priority. Environmental catastrophes, extinction and potential risks of losing natural resources caused by excessive extraction and production made environmentalists step forward and bring more attention to natural resources (Lober, 1996). The first book on environmental concerns was published by Rachel Carson (1962) emphasising the research on toxicology,

ecology and epidemiology, and the United States was one of the first countries that passed a legislative framework and policy act to protect the environment in 1969 (International Institute of Sustainable Development (IISD), 2012). Not long after, sociologists made the claim that business activities have a significant impact on the growth and changes of cities and, importantly, societies. The earliest focus on other aspects rather than the environment was shown in the book "Latin American world model" by the Fundación Bariloche in 1974 and the conference by the United Nations (UN) in 1976 which was the first global meeting with the aim of creating a link between the environment and human settlement.

These early movements captured weak attention towards sustainability until 1987 when the United Nations Commission on Environment and Development (UNCED) prepared the Brundtland report which emphasises three pillars: economic, environment, and social, discusses related issues of each dimension and attempts to provide global solutions. This strategic movement known as sustainability covered the claim for all parties, in particular, economists, environmentalists as well as sociologists. The term sustainability was defined differently, yet the most well-known definition was introduced by UNCED (1987) asserting that sustainability is a development that meets the necessities of the current generation without compromising the ability of the future generation to meet their own needs. Hereafter, most scholars reflected this definition in their work and assert that sustainability is used to describe concepts that are 'long-term', 'durable', 'sound', and 'systematic' (Filho, 2000 in Ehnert, 2006).

However, this was just the beginning. At the time, sustainability was just an infant strategy that faced strong criticism by business owners who were looking for larger shares and profits. Yet, the concept of sustainability grew substantially among academics, environmentalists and, importantly, it was supported by the UN. Eventually, it gained its position in literature and business and now, every pillar has its own definition, terms and conditions of sustainability. Economically, the goal of sustainability is to improve organisational performance and gain consistent economic growth. Environmentally, sustainability emphasises protecting the environment through appropriate usage of natural resources as well as changing, modifying and controlling the process of production in accordance with environmental policies.

In contrast, however, to economic and environmental sustainability, the third pillar of sustainability gained the last and the least attention by academics and businesses leaders

(Mariappanadar, 2003; Spooner, Kaine, 2010). Even though social sustainability was categorised in the Brundtland report as one of the main dimensions of the triple bottom line, it did not receive significant attention by scholars and was gradually overlooked and neglected for years. The first clear commitments for social development were in the 'World Summit for Social Development' with the aim of eliminating absolute poverty and also in the 'Fourth World Conference on Women' with the aim of raising women's status and rights, both in 1995 (IISD, 2012). Again, there was no significant commitment to the social aspect for the next two decades. This situation continued despite the introduction of the 'Global Reporting Initiative (GRI)' in 2002. The main purpose of the GRI is to provide guidelines for organisations to report economic, environmental and social aspects of their business activities. Many scholars declare that the social aspect still has not been emphasised in parallel with the other two pillars, economic and environment (Mariappanadar, 2003; McKenzie, 2004; Spooner, Kaine, 2010).

With regards to social sustainability which represents the people aspect from "profit, planet, people" concepts of sustainability, HR researchers have shown relatively little effort in producing academic work related to sustainability of human capital (Boudreau and Ramstad, 2005; Ehnert, 2006, Lowrie 2008). According to Lowrie (2008) the reason was based on major differences in HRM approaches in terms of organisational structure, motivational programs, communication, and conflict resolution. Lowrie argues that these differences depend on the varying cultural values shared in different regions. Traditionally, the economic standpoint on human capital was merely as a production factor, like machinery or production equipment and the interactions were based on a "hire and fire" basis (Vanderstraeten, 2015). This view has changed over the years and HR has become an essential resource with its own necessities and goals as the concept of sustainability emerged.

Since the diffusion of more focused concepts like corporate social responsibility (CSR) in business practices, organisations, mainly multinational enterprises (MNEs), have shown more interest in sustainability of Human Resources. MNEs have become the pioneers in addressing HRM issues such as HR health, employability, and training and development (Ehnert 2009). In the new era, HRM strategies and practices and importantly people are critical (Taylor et al. 1996) and by far the major sources of organisational success (Ehnert 2009; Guest 2001; Barney 1991; Wright, Dunford, and Snell, 2007). This theory was also proven in the works of other fields such as practice-oriented (Pfeffer 1998 in Stevens, 2001) and resource-based views (Barney, 1991; Barney, 2001; Grant 1991), indicating that HR is a prominent source of success and even sustained competitive advantage for organisations. HRM scholars

should appreciate the study by Barney (1991) in which he examined how important human resources are for organisations' long run success. Since the publication of his study, many scholars started to develop different theories and models with regards to HRM. Yet, comparatively, the progress is far behind other fields of sustainability management.

The introduction of sustainable HRM has not generally advanced the progress of HRM. Apparently, the lack of certainty in the concept caused scholars to define sustainable HRM differently over the years.   Thus, this project is going to discuss the concept of sustainable HRM by stating a relevant definition among various definitions of sustainable HRM that exist today.

2.4   Definition of sustainable HRM

According to the literature, sustainable HRM and also the broader concept of sustainability as an interdisciplinary field have different interpretations. The terms "sustainable development" and "triple bottom line" are interchangeable substitutes for "sustainability" which indicates the risk of having different implications. Thus, authors must define what they mean by sustainability, or what type of implications they are looking for in their works (McKenzie, 2004). This is true to the extent that the well-known definition of sustainable development by the UNCED (1987) has faced several criticisms for being vague and broad in terms of targeting all stakeholders (Jacobs, 1999; McKenzie, 2004).

Consequently, adopting various interpretations of the acceptable definition of sustainability allows researchers to have varying definitions for other distinct concepts, for example sustainable HRM and green HRM, which will be discussed briefly in this chapter. Authors have defined the term sustainable HRM from two separate views. The first prioritises organisational performance as the main objective. The second broadly considers employees' concerns:

> *"Those long-term oriented conceptual approaches and activities aimed at a socially responsible and economically appropriate recruitment and selection, development, deployment, and release of employees." (Thom and Zaugg, 2004, P. 217).*

Barbara Mazur (2014) claims two elements of sustainable HRM: first, the integration of economic competitiveness, self-responsibility, and social responsibility; and second, argues

sustainability merely as an economic rationale with no focus on any responsibilities. Her contemporary study certifies the importance of organisation sustainability over environmental and social aspects.

Conversely, some definitions are commonly acceptable among contemporary researchers. However, they all agree on the lack of clarity in existing sustainable HRM definitions (De Prins et al. 2014, Ehnert 2014) that could depend on the circumstances surrounding the researchers. Thus, no ideal definition of sustainable HRM exists today, which could be a major burden to those who are interested in the development of human capital (Ehnert, 2009; Freitas, Jabbour, and Santos, 2011; Rompa, 2011; Kramar, 2014). Notably, the severity of the multiple definitions issue is to the extent that not only do different definitions come from different authors but also from one author. For instance, Ina Ehnert defined sustainable HRM in 2006, redefined it in 2009, and later one point was added to the latter definition in 2014[2]. This project tends to discuss the second definition:

> *"The pattern of planned or emerging HR deployments and activities intended to enable a balance of organizational goal achievement and reproduction of the human resource base over a long-lasting calendar time and to control for the negative impact on the human resource base" (Ehnert, 2006, p. 14)*

> *"The pattern of planned or emerging human resource strategies and practices intended to enable organizational goal achievement while simultaneously reproducing the HR base over a long-lasting calendar time and controlling for self-induced side and feedback effects of HR systems on the HR base and thus on the company itself." (Ehnert, 2009, p. 74)*

> *"The pattern of planned or emerging human resource strategies and practices intended to enable organizational goal achievement while simultaneously reproducing the HR base [inside and outside the organization] over a long lasting calendar time and controlling for self-induced side and feedback effects of HR systems on the HR base and thus on the company itself." (Ehnert 2009, in Ehnert, Harry, and Zink, 2014, p. 19)*

There are other definitions that give a glimpse of an overall view of what HR department activities could be based on, but they never look in-depth to clearly reflect the role of individuals, departments, organisations, industries or nations as a whole towards their human capitals (Rompa, 2011). What could be the reason for these dissimilar definitions for one

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[2] The modified definition is quoted with additional points by the second author in the book "Sustainability and human resource management: developing sustainable business organizations" by Ehnert, Harry, and Zink, (2014). It is assumed that he allowed the modification as he is one of the authors.

concept? To answer this question, this study looks at De Prins' (2011) approaches to sustainable HRM and asserts that the definitions could mainly depend on whether the sustainable HRM policies are focusing on the relationship between organisational strategies with regard to either environment, society, or employees themselves separately, or an overall attention to these aspects in general (De Prins' in Rompa, 2011). De Prins' argues that definitions are developed in accordance to the field of study and that is one of the main reason that there are several definitions for one concept.

In this case, the most recent and related definition that considers the correlation between organisation strategies/objectives and human resource practices by Ehnert (2009) is selected for this project. Though the fundamentals of the latter definition is taken from Ehnert's definition published in 2006, it is believed the latter version is more complete. The Ehnert (2009) definition asserts that the sustainable HRM is

> *"The pattern of planned or emerging human resource strategies and practices intended to enable organizational goal achievement while simultaneously reproducing the HR base over a long-lasting calendar time and controlling for self-induced side and feedback effects of HR systems on the HR base and thus on the company itself." (p. 74).*

This definition pays extra attention to the influence of sustainability on HR common strategies such as employee recruitment, turnover, training and compensation. The definition is based on a more detailed criteria of HRM roles compared to other definitions that merely rely on broader dimensions of sustainability. That is why this study selected this definition. However, it is believed that it is promising, futuristic.

The argument against Ehnert's sustainable HRM definition is that the overall view does not indicate a strong action towards sustainable action. In addition, as it is commonly believed that organisational objectives and strategies are to maximise shareholders value, Kramar (2014) asserted that this is the strategic HRM objective, not sustainable HRM. Thus, she modified the definition by taking the broader processes and outcomes into account and stated "the pattern of planned or emerging HR strategies and practices intended to enable the achievement of financial, social and ecological goals while simultaneously reproducing the HR base over a long term." (Kramar, 2014, p. 1084). Moreover, as the term sustainable HRM deals with people, in nature, psychological influences of the terms are undeniable (Bybee, 2003; G. Miller and Johnson-Laird, 1976). Thus, the study believes the word selection and phrases convey a promising and futuristic message that it is not intended for current activities and it is not

applicable now. In another words, it suggests an intention for future action in case the organisation comes across HRM problems or if the existing HR issues create other issues.

This study attempts to introduce a more proactive version of the sustainable HRM definition by transforming the major points of the definition by Ehnert (2009) to a more comprehensive version by adding a feasible and active voice to ensure that it encourages the reader it is the time to be active rather than merely preparing ourselves. Thus it is defined as:

A set of practical HR activities to ensure the equilibrium of achieving organisational (including CSR) objectives and goals with those programs that rejuvenate (support) human resources over a long term perspective and restrain organisational shortcomings from falling on human resources.

This by no means criticizes the objective of the former definition as it might have had its purpose at the time. However, after nearly a decade it is time to be certain that the sustainable HRM definition conveys a strong message to policymakers. The major differences between these two definitions comes from the selection of words and the psychological influence that they carry. Instead of introducing promising phrases, the new version tends to carry an active or feasible voice to persuade more action rather than capturing attention. For instance, "the pattern of planned or emerging HR strategies and practices" asserts only a preparation phase for tasks that the organisation is going to adopt, while the second definition utilises a more direct and feasible phrase "a set of practical activities" that asserts feasible actions are essential and should be done if a firm wants to merge sustainable HRM policies in its business agenda. In lieu of "intended to enable" which is also a promising point with no clear aim, whether or not it seeks to reach the balance between organisation goals and reproduction of the human resources base, the new version suggests the word "ensure" that asserts the tasks must to be compatible with the organisations' objectives and HR supporting programs. The reason to use "equilibrium" rather than the concept of "balance" (as Ehnert 2006 claimed that one of the main objectives of sustainable HRM is to balance the ambiguities and the duality of efficiency and sustainability over a long-lasting calendar time) is that according to Oxford Dictionaries the balance refers to a state of matching two elements at a certain level without taking into account the impact of other elements. In contrast, equilibrium is defined as it triggers the impact of all elements and attempts to make a static situation where all elements involved are equal. Balance can mostly be referred to numerical terms as it may suggest only monetary values of

organisational benefits and with regards to HRM the reproduction base is mainly concerned. Additionally, a state of equilibrium considers non-monetary terms such as enthusiasm, moral well-being, and importantly, social impacts as well.

Obviously, a balance between organisational goals and reproduction of HR can only be achieved in terms of numbers and monetary terms. As the goal of almost all existing firms is to maximise shareholders' wealth, the Ehnert (2009) definition does not clearly claim otherwise. Yet, the second definition seeks to find an equilibrium between organisational and CSR objectives and goals with programs that support the human workforce as well as considering the internal and external HR influences[3]. The rationale for adding objectives into the definition is they are short-term targets that navigate firms towards major goals. Thus, inclusion of objectives in this definition is essential as it emphasises activities to navigate the short and long term strategies, policies, objectives and goals parallel to HRM sustainable practices. Adding CSR aims to the definition refers to Karmar's (2014) argument that points out the achievement of financial as well as social and environmental goals.

The final vital difference between these two definitions is the sense of protecting the workforce from major obstacles. Both "control for self-induced side and feedback effects" and "restrain organisational shortcomings from falling on HRs" are protective phrases. But, "controlling" does not deliver a strong message that employees can carry on their roles with lower risk. It could state that we protect you against financial crisis, or simply it can also be translated as we provide you different alternatives and you may need to choose an option between bad and worse. Thus, a more positive phrase that conveys a stronger message to protect employees can increase their desire to work for the firm willingly and be more productive. That is why the new version of a sustainable HRM definition offers a stronger message that restrict the effect of organisational shortcomings on human resources.

In addition, it needs to be remembered that there are exceptions for firms and employees, and they should not expect a definition to work as policy or regulation. This means

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[3] The new definition believes in internal and external HR influences. The internal and external influences of HR activities i.e. social impacts, are one of the major points that this project is based on and are significantly related to the concept of equilibrium. I claim that definitions prior Ehnert's edited definition in 2014 did not consider such prominent impacts. However, the edited version, which included "reproduction of HR base inside and outside the organization" shows that the argument is fair.

that organisations are not expected to protect one employee to the extent that it jeopardises the rest of employees.

In the next section, the literature is explored to find out to what extent organisations are willing to undertake environmentally sustainable practices in comparison to socially sustainable ones. The rationale behind this study is to underline whether or not the social dimension receives similar attention.

2.5   Sustainable HRM's focus on the environmental dimension

In this section, another dimension of sustainability, environmental sustainability (ES) is looked at to show the emphasis by HR departments in response to organisations' and shareholders' interest towards ES (Wright et al. 2007).

The economic dimension has gained attention as an initial phase of the sustainability movement. Despite the fact that sustainability was introduced mainly because of environmental preservation and conservation, it was economic performance that mattered. Businesses were and are more interested in financial and economic aspects than environmental aspects. However, the new trend of managing businesses not only concentrates on monetary terms but also the environment, because of increasing attention on scarce resources. Thus, corporates have been encouraged to take initiatives towards environmental sustainability.

ES strategies were first published by Petulla (1987), and targeted different sections of businesses including production, marketing, finance, and logistics departments as well as HR departments. Petiulla argues that ES generally states policies in order to prevent hazards for the benefit of the environment, society and also the economy (Kolk and Mauser, 2002). Despite the progress of sustainable activities in these departments, it is found that the most important department to implement environmentally sustainable activities is the HR department (Wright et al. 2007). Thus, corporate leaders encourage HR departments to take actions to adapt strategies that promotes ES in routine activities to reduce potential hazards to the environment. Scholars emphasised the advantages of synchronising HR departments with new strategies as they are directly involved with the workforce, who are the main source of implementing sustainable activities (Marcus, Alfred and Fremeth, 2009; and Wright et al. 2007). They have emphasised in their studies the importance of human resources and its imitability advantage to organisations. The core advantage of imitable human resources is the ability of the firm to compete with rivals and become a green organisation in a unique way (Barney 1991; 2001).

However, a set of indicators which was defined by the United Nations needed to be followed, including low environmental releases, pollution prevention, waste minimisation, and recycling activities (Lober, 1996) that allowed authorities to evaluate the environmental performance of companies. This evaluation is important for firms as many investors are seeking to invest in environmentally-friendly firms, thus, shareholders increasingly emphasise environmental activities by firms (Molina-Azorın et al.2009).

Several other studies (Jabbour and Santos, 2008a,b; and Jabbour, Santos, and Nagano, 2008) practically examined the role of HRM and its impact on the environment and concluded that there was an increase in environmental performance in companies where the employees had suitable HRM practices at different stages of the manufacturing process (Paillé et al. 2014). Paille et al. (2014) also developed a model illustrating the relationship between SHRM and environmental performance and found that SHRM has an impact on environmental performance, thus emphasising the importance of selecting, training, and rewarding employees for their environmental initiatives. It clearly indicates the significant attention to environmental activities by HR departments prior to the introduction of sustainable HRM.

Green Human Resource Management (GHRM) system is a contemporary version of sustainable HRM that provides guidelines to HR departments to increase conservation for the sake of the environment (Ahmad, 2015). Interestingly, similar to most other HRM terms the GHRM has also several definitions. Scholars view the environmental aspects of HRM sustainability from different perspectives and define GHRM from their own perspectives.

>*"Green HRM is the use of HRM policies to promote the sustainable use of resources within organizations and, more generally promotes the causes of environment sustainability" (Marhatta and Adhikari, 2013, p. 2)*

>*"GHRM is directly responsible in creating green workforce that understands, appreciates, and practices green initiative and maintains its green objectives all throughout the HRM process of recruiting, hiring, training, compensating, developing, and advancing the firms human capital" (Mathapati, 2013, p. 2).*

>*"It refers to the policies, practices, and systems that make employees of the organization green for the benefit of the individual, society, natural environment, and the business" (Opatha and Arulrajah, 2014, p. 104).*

In general, despite having multiple views, the definitions suggest that the major concern is the environment. For that, they state various implementing methods that target environmental

sustainability. Moreover, there has also been an attention by the latter definition to other elements – individual, society, and business that directly or indirectly receive the benefits of paying attention to the environment. Thus, they suggest explicit differences between GHRM and sustainable HRM definitions. All of the GHRM definitions stated above highlight a stronger stand by emphasising the objectives of HR departments. Moreover, they express the importance of HR activities that serve both the organisation and the environment. In contrast, so far, the sustainable HRM definitions do not emphasise the purpose of social aspects.

According to Ahmad's (2015) argument, the incorporation of environmental strategy with overall goals and development strategies of businesses can lead to an Environment Management System (EMS) (Hadenet al., 2009) and competitive advantage (Boselie et al., 2001). Yet, it is quite a challenging task as it requires the alignment of employees with firm's environmental strategies (Renwick et al., 2008), the promotion of technical and management skills to all employees (Daily, Bishop, and Steiner, 2011; Unnikrishnan and Hegde, 2007) and to effectively accomplish and implement the goals and strategies the firms may need to design a recruitment strategy (Grolleau et al. 2012) appraisal, and reward systems (Jabbour et al., 2013) and training and empowerment programs (Unnikrishnan and Hegde, 2007). It is believed that although this situation raises the level of difficulty to recruit workforces, it also offers a supporting system that mitigates the risk of employee redundancy.

One of the latest review studies pertaining to HRM and environmental sustainability by Renwick et al. (2016) focuses on studies in several different countries: US, UK, Germany, France, Italy, Australia, New Zealand, and South Korea. It asserts that on average a greater number of graduates are interested in careers in green-friendly organisations (Renwick et al. 2016). The statistical results from participants looking for jobs show the correlation between firms which uphold ES values and the number of participants who are interested in such firms and would most likely accept jobs in firms with strong CSR programs. Renwick et al. (2016) also asserted the importance of training and development programs with the aim of environmental concerns based on organisational and community improvements after tailoring and emphasising employees' moral values with ES practices. The literature also confirms that other factors such as performance management and appraisal; pay, reward and organisational culture; employee relations; and employee engagement are also prominent in accomplishing a green strategy in organisations (Renwick et al., 2016). In addition, the study showed the importance of HRs and HR departments and how they carry sustainable policies and strategies in the stated countries.

2.6   Social and individual sustainability

This section focuses on existing literature in the field of sustainability with regards to human resource management (HRM), particularly social and individual sustainability. As one of the main studies, Spooner and Kaine (2010) emphasised a gap in the literature around social sustainability and sustainability of individuals. Consequently, this project proposes a theoretical framework to examine sustainability in the context of social HRM. It also aims to investigate organisational activities and considers the consequent contribution to social and individual sustainability. This means that not only do employees' activities within organisation matters but also the influence that employees may have on society as well as the influence of socials elements – such as infrastructure, equity, and education – on employees are crucially important. The detailed influence of each component will be discussed in the following sections.

In terms of social context, no one can deny how tightly the social aspect is related to the environmental and economic aspects and how significantly society can impact and also be influenced by these two aspects. Some studies assert that the basic pillar of every entity comes from society and changes and modifications in external elements, which in this case are the environment and economic aspects, can be associated with different outcomes (Cuthill, 2010; Dubois and Dubois, 2012). First, it is the impact on the external elements of society, and secondly, the way the society reacts to such changes. Notably, the positive or negative outcomes of such reactions are not guaranteed and the severity could increase based on additional impacts on the external elements as well as intensifying the reactions by society.

Stating the above argument, this study is grounded in the belief that the neglect of the social elements by economists and environmentalists has caused a more significant impact on society. In response to this neglect, the world is facing continuous economic and environmental stress that has caused and most likely is going to stimulate major crisis in the future. For instance, reducing the supply of natural resources such as fossil energy for the sake of offsetting the scarcity of these resources and increasing prices accordingly can increase additional stress for low and middle-income users. Moreover, the reaction by the users could vary depending on how they can handle the changes. It could range from ignoring the rise in prices, which is less likely, to a point that they can no longer afford and they may decide to use alternative sources of energy or relocate to a more affordable location, which again raises other concerns in relation

to transportation to and from work, productivity at work, and other issues that are going to create stressful situations for society, and in particular, the individuals. Individual sustainability, which has also had little attention from scholars (Spooner, Kaine, 2010), refers to elements that merely sustain individual employees. It ranges from equality, health and safety, development programs, and remuneration policies. Although these elements present social aspects, they all influence the role of individuals as well.

Diverse reports and studies, internationally and in particular in Australia, suggest that declining progress of infrastructure, economic and workforce structural changes, and rapid social and demographic changes create negative impacts on society and individuals (Casey, 2005; Cuthill, 2010). Negative social outcomes such as threat of cultural tolerance, a weakening of family and community values, and public distrust of political processes are reported as common trends over the last three decades (Australian Council of Social Services (ACOSS), 2007, 2000; Etzioni, 1992; Stillwell, 1993, in the Cuthill (2010)). Cuthill (2010) suggested that unless governments and the private sector decide to manage and control social issues, the impact on individuals and communities would be devastating. Thus, he argued that firstly, environmental issues are considered as social problems, and by managing people who are the influential components of environmental outcomes one can manage the environment. Secondly, economics should serve people, for instance, through "equitable distribution of resources" (Cuthill, 2010, p. 366).

According to the above arguments, studies (for example Cuthill 2010; Kramar and Jones, 2010; McKenzie, 2004; OECD, 2001; Miller, Buys, Summerville, 2007; Missimer et al., 2017; Spooner and Kaine 2010) have found that there are several indicators that define a socially sustainable entity, e.g. society in general or organisation on a smaller scale. According to the literature, the majority of scholars discuss various internal indicators that influence employees' activities in the organisation and few researchers considered influential external indicators. They showed little emphasis on individual employees and the corresponding impacts on society. This study will categorise the indicators into two groups: internal and external, from an organisational point of view.
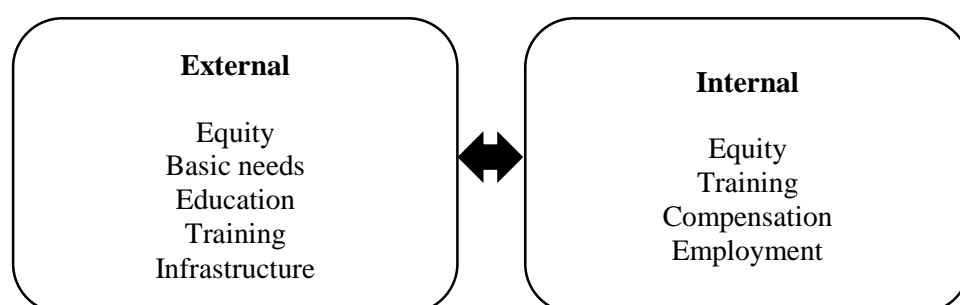
Figure 2: **Social indicators.**

Some studies provided a set of components under a more generalised title (McKenzie, 2004; OECD, 2001) and other studies divided some of these components into more specified groups (Freitas et al., 2011; Vallance, Perkins, and Dixon, 2011). However, they all serve the same purpose that if a society wants to accomplish social sustainablity, it needs to enrich the quality of these elements for the people. That is when the nation is going to have a socially, environmentally and economically stable society.

2.6.1 Equity

Equity, or social justice, is the basic and most prominent component in the field of social sustainability. It can provide an ethical framework which can contribute to social sustainability policy or strategy and operational implementation (Hopwood et al., 2005; Cuthill 2010). Thereby, in the case of Australian organisations, the Local Government Association of NSW (2004, p. 2) categorised four principles for the purpose of introducing a social justice framework:

1. Equity – fairness in the distribution of resources, particularly for those most in need.

2. Rights – equality of rights established and promoted for all people.

3. Access – fair access for all people to economic resources, services and rights essential to their quality of life.

4. Participation – opportunity for all people to genuinely participate in the community and be consulted on decisions that affect their lives.

Under this framework, it is required that local governments seek beyond existing facilities. It searches also for equitable access to facilities and services for all members, including older generations, people with disabilities and even those at lower income levels. This equality does encompass other critical criteria such as affordable housing, equal access to information, employment opportunities, appropriate healthcare and education systems, and last but not least providing enough support to groups and communities by public and private sectors to enhance their abilities and knowledge, motivating them to participate in social practices.

2.6.2 Basic needs

In order to satisfy a society, it is essential to provide the basic needs of individuals. Food, housing, and clothing were the only items that used to be considered basic needs. Yet, in today's society, people demand various other needs, such as affordable healthcare, education systems, and sufficient and affordable public services (Kenrick et al., 2010). This necessitates stronger social infrastructure programs by the government. Many governments have initiated different short and long-term programs to cope with increasing demands, for instance, five, ten and twenty-year periodic vision plans. Yet, beyond the implementation phase, it is also necessary to evaluate the affectivity and feasibility of such plans depending on the existing circumstances in the country (Cuthill, 2010).

2.6.3 Education

Education is a vitally important factor that can enhance quality of life in societies. Undoubtedly, significant studies underline the contribution of the education system to the progress, transition, and transformation of the nation from agriculture-based, to industrial-based, to a knowledge-based economy (Elder and Šumilo, 1998; Novrouzov, 2001). However, existing debates about this contribution are still current and many scholars believe that education itself merely does not have a say in today's society (Miller, Buys, and Summerville, 2007) and others underpin the importance of education as an origin of success for every purpose (Casey, 2005; Cuthill, 2010; Missimer et al., 2017). The reason could come from the perspective of those who place a stronger emphasis on informal learning. They underline prominent linkage between social capital and learning and argue that relevant job and social skills which could only be taught in schools, now can also be learned in job sites. Yet, others believe that informal learning has not been taken into account since the outcomes of education measures rely heavily on formal education (Missimer et al., 2017). Missimer et al. (2017) emphasised on the Framework for Strategic Sustainable Development (FSSD) that understanding a system as a sustainable challenge requires substantial data which in the case of education can only be withdrawn from formal education systems.

In terms of social development, Missimer et al.'s (2017) study shows that education potentially increases the quality of life among residents. He also claimed a statistically lower level of crime was recorded and better employment opportunities were presented for the same demographic segments where education systems were properly designed and implemented. Accordingly, parallel to a good education system, communities with a higher level of social

capital scored better in terms of public health by showing lower heart disease and infant death, lower rates of murder and suicide, and higher health status self-reports (Casey, 2005; Missimer et al., 2017).

2.6.4   Compensation

Compensation is a vital stimulating element of employees' productivity and performance (Frye, 2004; Larkin, Pierce, and Gino, 2012). Frye (2004) that asserts a positive relatioship exists between firms performance and employee compensation which is equity based. Larkin, et al. (2012) study also established a positive assocoation of workforce compensation with organization performance and argues that compensation is strategic which not only attracts and motivates the employees, it also influences peer employees performance. As compensation varies depending on activities, employees are relatively concerned on peers compensations. Thus, it raise the employees' attention to unfavorable compensation and remuneration strategies that chould increase physocologycal impacts among individuals in and outside the organization.

In general, it is found that the elements of a socially sustainable society are interrelated as each has a significant effect on the other. That is why this project considers both internal and external elements under one study as their influential contribution overlap and complete one another.

The study by Spooner and Kaine (2010) emphasises to a great extent the internal and external influences by arguing the direct and indirect environmental implications for the people. Their study is evident for the importance of HRM roles in organisations and the HR desirability to seek sustainability. However, the literature reveals the lack of attention to social elements that lead to the deficiency of logical consistency in definition and theoretical framework that sets limited boundaries for empirical and practical analysis (Spooner and Kaine 2010). They divided the employment relationship into HRM and task domains. The HRM domain concerns recruitment, selection, remuneration, employment conditions, training and development and other aspects of the HRM processes. The task domain is concerned with what people do in their jobs. To simplify the argument, their study claims that previous literature reflects the HR sustainability mostly on HRM common activities and is concerned less about the tasks that employees do in and outside of the workplace. It is noteworthy that the HRM

domain approach distinctively concentrates on the sustainability of organisations by focusing on minimising costs and maximising revenue over the sustainability of individuals which is considered the main conflict among sociologists and economists.

The root of this conflict can be found in the general idea of sustainability in triple bottom line (TBL) and CSR approaches where they do not clearly recognise the social or people dimension (Miller et al., 2007) and also present a limited contribution in identifying HRM sustainability issues (Kramar and Jones, 2010). Kramar and Jones (2010) argued that sustainable HRM emphasises external impacts outside of organisations and neglects to focus on what could be the cause of such issues internally. This overemphasis on other dimensions, in particular the environment, placed the social context far behind development. Spooner and Kaine (2010) revealed that TBL and CSR approaches are considered as Macro and Meso-level in which the focus is on broader community and general HRM policies respectively and neglect Micro-level that considers the individual employees. Moreover, despite the argument for both TBL and CSR with the intention to create a general guideline, neither of them claim a practical organisational action (Henderson, 2001 in Kramar and Jones, 2010) and are also argued to be generalised as a normative concept and in conflict with other business and management normative concepts (Kramar and Jones, 2010).

The assertion of the importance of attention to individuals who are the actors that implement every single concept is closely related to successful implementation of all approaches, strategies, and practices that have taken place in organisations. Yet, according to a study by Harmon, Fairfield, and Wirtenberg, (2010) the most related sustainable HRM practices organised by HR leaders are designated in workers' health and safety, energy and waste efficiency and civic volunteerism. In contrast, they also indicated that the least related sustainable HRM practices undertaken by HR leaders in relation to talent management systems are recruitment, selection, and compensation. This is contrary to many studies that suggest a strong relationship between individual productivity growth, which can be initiated from specified recruitment and selection strategies and further enhanced by appropriate compensation mechanisms, and the organisations' performance. Harmon, Fairfield, and Wirtenberg's (2010) study tried to further develop the findings of the studies by Lawler and Boudreau (2009) and Ulrich et al. (2009) and prove that talent management is crucially important for organisations and thus managers value HR leaders who are able to plan, implement, develop, and control training programs; talent and performance management systems; and leadership knowledge and behaviors among individual employees. However, it is

found that the HR leaders generally lack the competencies as strategic architects. In relation to this challenge, the authors narrowed down the study to the individual level and surprisingly found that the activities related to the task domain of HR leaders are in between accepting and rejecting sustainable practices. The HR individual leaders stated that "A great deal of my effort is dedicated to issues related to the long-term sustainability of the organization" (Harmon, Fairfield and Wirtenberg 2010, p.19). They argued that lack of motivation is considered to be the primary reason that prevents HR leaders from initiating sustainable practices for the sake of employees. Thus, it could only be beneficial to the organisations and create negative impacts on the employees under control of such leadership.

2.7   Conclusion

In conclusion, it can be argued that the multiple interpretations of the context of HRM might be the cause of uncertainty among the scholars and most definitely the business owners. It is to the extent that the latest HRM strategy, sustainable HRM, has multiple interpretations and definitions. Scholars defined sustainable HRM either broadly that do not clarify any objective or with lack of proactive message with the focus on circumstances at a time. Green HRM, however, in spite of having multiple definitions has delivers stronger message to conserve environment which eventually gained more attention by businesses. Thus, importantly to turn the attention to human resources, in an attempt the modified version of Ehnert (2009) sustainable HRM definition is provided that seek to ensure the alignment of business and CSR objectives with activities and responsibilities towards human resources.

The literature further informed that social dimension has not been equally addressed compare to economic and environmental dimensions. The attention of corporate social practices have been mostly relied on environmental concerns. In terms of social aspects, literature argued sets of internal and external social indicators in separate studies without affecting the influence of the indicators on one another. In addition, the notion of individual sustainability which is closely related to social aspects is also neglected. Notably, social and individual sustainability, in this context, share quite similar indicators with varying implications. However, most studies prioritised social aspects. The critical review of the combined version of internal and external social indicators reveals the importance of attention to social and individual sustainability and necessitates the investigation of the social impacts of businesses on individual employees.

Chapter 3: Methodology

3.1   Introduction

There has been an increasing number of corporate reports with the aim of publicising the corporate social responsibility activities of Australian companies since 2003 after the introduction of the Corporate Governance Principle and Recommendation (CGPR) by the ASX Corporate Governance Council. The growth trend was initially not very significant, but in the latest movement, after the release of the third edition of the CGPR documents in 2014, there has been a significant improvement in the number of reports available to the public (Australian Council of Superannuation Investors, 2015). Thus, this project attempts to analyse the sustainability reports produced by a set of selected organisations in the Australian mining and finance sectors to identify the extent to which social and individual sustainability has been promoted in these organisations in 2014-2016. This section will discuss the methodologies used to collect, review, and analyse the data as well as elaborating the rationale behind these.

Yet before that, the study unofficially attempted to find out the extent of CSR reporting through a brief review of sixty organizations in finance, mining and manufacturing sectors. It is noted that great number of organizations have produced CSR reports, yet, number of organizations have not disclosed their corporate social activities which made it essential to ask "Is the organisation committed to producing CSR reports" when selecting an organization.

3.2   Research approaches

3.2.1   Qualitative approach

This project, first, employs a qualitative approach to analyse the data in the form of documentary research. Documentary research is the analysis of secondary data that provides relevant information about the desired field of study (Mogalakwe, 2006). Mogalakwe (2006) in his social research argued despite often being a supplementary research method, documentary research has significant features that facilitate researchers to achieve desired outcomes in a time- and cost-effective manner. Documentary research is one of the most widely used research methods along with surveys and ethnography in the field of sociology and social sciences (Ahmed, 2010). Ahmed (2010) argues that the documentary research is the main and arguably the only method used by leading sociologists and even great number of business

leaders, as the business people concern about production, consumption, and other documentary data related business activities. The accuracy of documentary data is however depends of authenticity, credibility and representativeness of the data. Here, I primarily conduct an in-depth study of the official reports to extract and discuss the socially related topics. Additionally, the accuracy, authenticity, and credibility of the data is presumed to be audited and proved by either internal or external auditors – which in this cases it is found most organizations utilized both internal and external auditors to ensure the accuracy of the reported data. Therefore, documentary research is the best and useful method to conduct this research.

3.2.2   Sector selection

Studies indicate that there are four major sectors in Australia that produce CSR reports: mining, property and business services, manufacturing, and finance and insurance. According to the Australian Bureau of Statistics (2017) these sectors are the main contributors to the Australian GDP. Among those, mining and finance are by far the leading sectors. The second choice for this project after mining was the manufacturing sector, however, on the basis of the lack of accessibility of corporate reports from the manufacturing sector, this project finally selected the mining and finance sectors.

According to S&P/ASX 200 (2017), 35 and 16 % of top 200 ASX listed companies are from the finance and mining sectors respectively based on their market capital. This clearly shows the importance of the finance and mining sectors to the Australian government.

Table 1: **S&P/ASX 200 Index**

Sector Breakdown	%
Consumer Discretionary	5.93
Consumer Staples	6.78
Energy	4.24
Financials	35.38
Health Care	7.69
Industrials	7.55
Information Technology	1.47
Materials	16.71
Real Estate	8.05
Telecommunication Services	3.97
Utilities	2.24

The table shows the rate of market capital by sectors.

Statistics indicate substantial economic growth in the finance sector, showing a strong contribution to the Australian economy as well as employment in the last three years (DIIS, 2016), which is the primary reason to select finance sector. On the other hand, there is a declining financial trend in the mining sector which led to a significant decline in the contribution to the Australian economy and a major reduction in employment in the same period of time (Garnett, 2015). According to the Australian Industry report (2016), Australia recorded a $123.6 billion total business investment that shows a decline by 16.2 percent from 2014-15 to 2015-16. In mining, the business investment was $52.4 billion in 2015-16, indicating a 29.9 percent decline from $74.8 billion in 2014-15 (DIIS, 2016). This fall becomes visible knowing that the other sectors did not show a good performance that could offset the declining trends of the mining sector (DIIS , 2016). Overall, the mining and finance sectors are currently the two of main employers of the Australian workforce, and thus they are the target of this project.

3.2.3   Selection of organisations

The number of organisations included in this research is an important factor in its reliability. In a similar study by Ehnert et al. (2016), the researchers selected the 250 largest organisations from around the world and conducted a comparative study on the extent to which the sustainability reporting reflected the dominant model of corporate governance in the operating country. The scope of the study is large with multiple researchers from different universities in different countries. However, to fulfill the purpose of this research and based on limited time and resources, three organisations from each of the mining and finance sectors are selected.

The organisations were chosen randomly to reduce or eliminate bias. The mining firms were selected randomly from the Australian Mining Companies List provided by Wikipedia. As mining firms are categorised based on their main activities – Metal, Coal, LNG, Gold, Oil, Copper, Alumina, Aluminum, Nickel, and Zinc – the project tried to cover more than one category. According to the Department of Industry and Science (2015), major mineral and energy exports in the metal and coal area were worth nearly $75 and $40 billion respectively in 2014. The values of the other areas were: LNG (Liquefied Natural Gas) $16.3 billion, Gold $13 billion, Oil $11.1 billion, Copper $8.7 billion, Alumina $5.7 billion, Aluminum $3.5 billion, Nickel $3.2 billion, and Zinc $2.4 billion, adding up to a total export value of $63.9 billion in the same year. Thus, metal and coal are the main focus of this project (one of the

chosen companies is from the metal mining area, but it is categorised under the energy sector as the main activity of the company is to mine uranium). The selected companies are Fortescue (hereafter organization (X)), Energy Resource Australia (ERA) (hereafter organization (Y)), and Yancoal (hereafter organization (Z)).

Table 2: **Mining Organizations**

Organization	Operations	Number of employees
Fortescue	Solomon Hub, Chichester Hub, Port and Rail, Iron Ore Projects.	(2014: 4,553) (2015: 4,057) (2016: 3,890) direct employees, and (2014: 10,125) (2015: 4,436) (2016: 4,205) contractors.
Energy Resource Australia	Stockpile Processing, Reserves and Resources, Sales and Marketing.	(2014: 415) (2015: 409) (2016: 389) direct employees, and 38 contractors.
Yancoal	Coal mining	Unavailable

The table shows selected mining organizations along with their operations and number of employees.

In in the finance sector, firms were selected from the S&P/ASX 200 index list of the top 200 companies based on their market capital. The list was initially sorted alphabetically according to company name. To find out the actual ranking of the companies, the list was sorted based on the market capital. First, the project selected one of the top 5 financial firms in the list as a point of comparison. The goal was to find a firm with a closer gap between the first and other two firms, hence, the fifth firm from the revised list was selected. The other two firms were selected randomly by leaving the pointer on the first firm in the list and scrolling down the page and selecting the firm that the pointer stayed on first. The third firm was selected by using similar pattern as for the second firm. The reason for this was to cover firms in the middle and bottom of the list. Therefore, the chosen firms were APM Limited (hereafter organization (A)), National Australian Bank (NAB) Limited (hereafter organization (B)), and Steadfast Group Limited (hereafter organization (C)).

Table 3: **Finance organizations**

Organization	Operations	Number of employees
AMP	Banking, Investment Services.	Over 5,400 employees globally, (2014: 4,400) (2015: 4,000) (2016: 3,500) Financial Advisor (Employees) in Australia and New Zealand.
National Australian Bank (NAB)	Banking, Investment Services.	(2014: 42,800) (2015: 42,000) (2016: 35,000) employees.
Steadfast	Insurance	Unavailable

The table shows selected finance organizations along with their operations and number of employees.

3.3   Data collection

The data for this project is the organisations' published reports on their sustainable activities. Previous research shows that organisations have different publicising strategies. The most basic report available to the public is the annual report which contains corporate information such as mission and objectives, financial reports, corporate information, corporate governance, operation information, and remuneration reports. Increasingly, companies decide to disclose their corporate social responsibilities and activities. Some include this in the annual report and some prepare a separate CSR report. Based on the review of not only the selected organisations but a general view of the published reports in mining, finance and manufacturing sectors, it is found that annual reports are the best source to collect CSR reports. However, other available reports such as CSR reports and corporate governance reports from the selected firms were also collected to enhance the reliability of the analysis. After gathering the data, it is noted that finance organisations are more interested in keeping their reports separated according to context. Thus, multiple reports needed to be reviewed in the finance sector.

3.4   Analytical software

Secondly, this project attempts to utilise analytical software to create a coherent relationship between the major concepts drawn from the documents. The use of analytical software is increasingly prominent in research. In the quantitative area, researchers rely heavily on the Statistical Package for the Social Sciences (SPSS), and Nvivo has been the dominant tool in qualitative management and business studies (Jones and Diment, 2010; Sotiriadou, Brouwers,

and Le, 2014). Alternatively, the usage of Leximancer software has increased in qualitative research in the last decade (Sotiriadou et al., 2014). Leximancer prepares an unbiased, automated analysis from automated extraction of seed concepts by focusing on frequency of word-counts and co-occurrence of the word within two-sentence blocks (as the default setting) and depicts a conceptual map to illustrate the association of concept(s) to other concept(s) (Jones and Diment, 2010; Malik, 2017). So far, studies have not concluded which one is the most suitable software. Sotiriadou et al. (2014) argued that depending on research context, researchers may utilise either. Leximancar, for instance, is more suitable to analyse a larger amount of data compared to Nvivo. Leximancer also allows easy settings to add/or remove words and concepts and regenerate new results. It is more suitable for formal language which has less jargon and ironic or sarcastic words or phrases.

In contrast, in Nvivo researchers are required to manually import data into the system, which is very time consuming. It allows more clarity of connectivity within the data by focusing on meaning to illustrate how a concept is related to or has influenced another concept. It is best for a smaller quantity of data and more complex language. Noteworthy, it clarifies language, and researchers need to manually add in the intended meaning of words.

This project has decided on analytical software based on the following reasons. First, due to time constraints, it is essential to use quicker software to generate results. Second, to carefully analyse the data, it is essential to run the analysis with different settings to eliminate errors. Third, since multiple organisations and types of documents are targeted and the analysis is based on a three-year timeframe, the quantity of the data is relatively large for the given time. Thus, software that facilitates handling larger data is needed. Finally, as the documents are prepared in formal language, clarification of concepts and meanings is not needed. Therefore, the best alternative available for this project is Leximancer, which facilitates and fulfills all the essential requirements for this project. This is the first research project that utilises Leximancer in the field of social sustainable HRM by analysing organisational reports.

3.5   Leximancer process

As one of the main objectives of this project is to report the attention given to social and individual sustainability by Australian organisations, in addition to conducting the documentary research the project aimed to employ analytical software to substantiate the

results. To achieve this objective several processes needed to be considered to enhance the reliability and accuracy of the outcomes.

The process commenced with converting PDF files into Word or text documents. Though the software has the capability to read PDF texts, in order to reduce the chance of reading error it is recommended to convert files into Word or any text format. Thus, the majority of the files were converted to text documents except a small number of files which were password protected by the publisher and unconvertible. Next, to make sure all files are software readable, each file was uploaded individually into Leximancer and tested by generating an output.

Before discussing the process of analysis, it is essential to clarify that the aim of the comparison is to demonstrate the growth of sustainable HRM in organisational reports. As the project deals with qualitative data rather than quantitative, it attempts to show whether the concept of social or individual sustainability has grown stronger or weaker over the years or in comparison to other organisation(s) and sectors. It attempts to distinguish the differences or similarities among organisations and sectors over the timeframe. The project by no means argues that quantitative methods are not applicable for such a study, but given objectives of the study, a qualitative analysis is more suitable.[4]

After successful compatibility testing, analyses were run by uploading all the documents for the three years from an individual organisation into the system and generating an output. Similar processes were adapted for the rest of the organisations to discover the differences among them. The reason to exclude a yearly analysis of each organisation is that a direct review (document research) of the reports shows that the majority are repeatedly produced with similar points, which will be discussed in the findings sections. However, yearly analyses across organisations were conducted to observe the differences over the years. In the next step, a broader analysis was generated by uploading the documents from all organisations from the mining sector and subsequently similar analysis for the finance sector in order to distinguish similarities and differences between the sectors.

Finally, an overall analysis was generated to perceive the general concerns on social and individual sustainability by analysis of the combination of all the reports from both the

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[4] Running a quantitative analysis using Leximancer software would involve aggregating the number of words related to certain concept(s) and their association with other concept(s) and would depend on the ratio of usage for the study to produce quantitative conclusions. The challenges of the software language barriers needs to be considered.

mining and finance sectors. Additionally, to be more specific, one more layer was added to the analysis part that aims at certifying the exclusion of ambiguity of themes and concepts that may be irrelevant to the objectives of the project. Therefore, the project tried to extract parts of the reports that are closely relevant to social concepts and save in different files and run similar analytical steps as stated above.

The discussion of the analyses is based on the generated concept map produced automatically by the Leximancer software while maintaining the default settings to avoid manipulation (several technical issues also forced keeping the default settings). The concept map creates a theme of interrelated concepts in accordance with the repetition of words. Thus, the themes may overlap with one or more others. It also indicates the linkages between the themes/concepts throughout the concept map. However, the discussion does not simply state there is a linkage between one concept and other concept(s) as they are connected. The challenge is to find specific associatiosn among concepts and the relation to the aim of the project and justify if that relation is well practiced and reported by the organisations.

3.6 Potential implications

The implications of this project can be addressed in two level of analysis:

Level 1: This level aims at conducting primary analysis on only CSR reporting and general comparison with the whole published document.

Level 2: This level aims at conducting secondary analysis on CSR reporting by adding a detailed comparison with other sections of published reports such as the impact on financial performance and specific employees' benefits to organisations and society.

And three methodological approaches:

Approach 1: Conducting an in-depth report review analysis at level 1 and 2.

Deeper knowledge of the organisations is mandatory to conduct this approach for which primary data collection is essential in order to have a robust conclusion. It also requires a longer timeframe as well as higher range of word limits.

Approach 2: Conducting an in-depth software analysis at level 1 and 2.

It raises the question of how reliable the software analysis is by itself. There is always a possibility of error in analysing text files with software analysis as discussed earlier in this chapter.

Approach 3: Conducting report reviews and software analyses both at level 1.

This approach works as a complementary method in which one method can approve or deny the result of the other method. It requires a shorter timeframe and lower word limits.

In this case, the third approach is the most suitable choice for this project as it facilitates the research by reducing the timeframe as well as fulfilling the word limits. Moreover, the software analysis can support the report review section should the software results confirm the report review findings.

3.7   Limitations

Surprisingly, contrary to the automated system that facilitates the analysis, finding a compatible file format was not an easy task, not knowing if the issue was software related or file related. Hence, after encountering multiple errors, the texts were manually transferred into another file which took a longer time than expected.

Another limitation is that the authenticity of the reports cannot be guaranteed by the researcher as they are produced by the organisations, and so the reliability of the project relies on how well the reports reveal the actual policies and practices in the organisations.

Lastly, insufficient number of organizations, which meant to compensate time and word constraints, is another limitation as it cannot represent the entire sector.

Chapter 4: Findings

4.1 Introduction

Believing in the proverb "it is never too late to start", this project intends to address the issue of the neglected social dimension. For the purpose of documentary research and increasing the reliability of the project, the researcher first reviewed the reports individually which allows an appropriate understanding of the reports.

The project next analyses and investigates the sustainability report review of selected organisations to discuss their attention to social and individual sustainability. The literature review highlighted the importance of social sustainability, so this project will analyse organisational reports to underline the social aspects which directly or indirectly impact employees. In addition, the analytical software Leximancer was utilised to find and illustrate the association among the concepts in the reports.

4.2 GRI and CGPR reporting system

Prior to analysing the reports, it is important to understand what the organizations CSR reporting are based on. For this purpose in this section, the internationally recognised corporate sustainability guidelines known as the Global Reporting Initiative (GRI) will be compared with the equivalent policy introduced by the ASX Corporate Governance Council, known as Corporate Governance Principles and Recommendations (CGPR). Substantial differences exist between these two documents. In one hand, the GRI document contains a set of detailed guidelines for different aspects of businesses to the extent that they are categorised for every department. In regards to the HR department, the GRI document highlights extensive guidelines for sustainability of employees' rights, safety, and improvement (Global Reporting Initiative, 2000). In regards to social sustainability, the GRI document divides this section into three parts in which it advises on labour practice and decent work, human rights, and society. It also further elaborates each section by dividing them into different parts addressing all possible elements under each section.

Labour practice and decent work is a set of guidelines that is based on international standards introduced mostly by the United Nation, for instance, Human Rights; Civil and Political Rights; Economic, Social, and Cultural Rights; Discrimination against Women; International Labor Organization (ILO) Principles and Rights at Work, and the Vienna Declaration and Programme Action. It also provides individual rights policies – commitment to the workforce, organisational responsibilities, training and awareness, and monitoring. Several indicators are selected to evaluate the overall policy of organisations. This includes total employment and rate of new hiring, an employee's benefits broken down by gender, location and type of employment – part-time or full-time, labour/management relations, health and safety, training and education, diversity and equality – opportunities and remuneration strategies for men and women.

Similarly, since the introduction of the first edition of Corporate Governance Principles and Recommendations (CGPR) in 2003 by the ASX Corporate Governance Council in which it provides reporting guidelines that apply to all entities listed in Australian Stock Exchange (ASX), there has been an increasing interest in reporting CSR activities. The guidelines apply to all firms regardless of origin of establishment – in Australia or elsewhere, or whether they are managed and controlled internally or externally. The second edition was released in 2007 with substantial modifications compared to the first edition. However, in 2010 additional principles, regulations and recommendations were added to the second edition in response to world challenges, such as the global financial crisis. Nevertheless, not many firms participated in reporting their corporate activities as it was not compulsory. However, since the third and latest version of CGPR in 2014 having obligated corporations to adopt the policies, there has been a relatively sharp increase in the number of corporate reports available to the public since then. Yet still, the guidelines have not included a sufficient portion of social aspects.

The CGPR document pays relatively less attention to human resources. The only available section in this document indicates how the authorities emphasised aligning the interests of board of directors and executive and non-executive managers to the interests of shareholders. Thus, the CGPR includes a specific remuneration guideline to pay managers sufficiently and does not contain policies or guidelines that seek individual employees' interests. Generally, a lack of attention to the social aspect of sustainability is apparent in CGPR in which it declares guidelines that only concern the best interests of organisations. For instance, the suggested responsibilities expected from entities are to ensure that all managers and employees will:

• Act in the best interests of the entity;

• Act honestly and with high standards of personal integrity;

• Comply with the laws and regulations that apply to the entity and its operations;

• Not knowingly participate in any illegal or unethical activity;

• Not enter into any arrangement or participate in any activity that would conflict with the entity's best interests or that would be likely to negatively affect the entity's reputation;

• Not take advantage of the property or information of the entity or its customers for personal gain or to cause detriment to the entity or its customers; and

• Not take advantage of their position or the opportunities arising therefrom for personal gain.

It is surprising that out of forty two pages, only two focus on HR responsibilities with no clear explanation of the terms, and they are only designed to serve the benefit of organisations. The rest of the document is concerned with the number of members at managerial level, their qualification and experiences, frequency of report publication, attention to the rights of the owners, and managing associated risk to the business. It eventually considers fair remuneration guidelines according to responsibilities. However, the emphasis is not on lower ranked employees but rather director and senior executive managers with the intention of motivating them to conform their interest to those of the shareholders.

4.3   Report review analysis

After years of the publishing of corporate responsibility reports in developed countries around the world, the Australian government invited Australian firms to adopt corporate activities based on legal responsibilities for managing business from the ASX Corporate Governance Council Principles and Recommendations (CGPR) (2014) and report their business activities. At first glance, more Australian organisations are willingly participating and reporting their corporate activities. Generally, with regards to the corporate social responsibilities of the organisations in the finance, mining, and manufacturing sectors, by exploring randomly nearly sixty organisations, it is found that almost all firms from the finance and mining sectors have assigned at least one section for their corporate responsibilities, however, not all organisations from the manufacturing sector do this.

This study uses reports from 2014 to 2016. This includes any report that navigates the general public through the corporate responsibility of the organisations. It is found that depending on the sector, industry, or individually, the organisations publish their CSR reporting[5] in different formats. The main method is to include CSR reports in the company annual report. In addition, a great number of firms have prepared separate CSR reports and also upload shorter versions on their websites. Additionally, a few organisations from the mining and manufacturing sectors have presented the CSR reports only on their websites and have not assigned any particular section in their reports.

The first aim in reviewing the reports is to find the extent to which organisations from the finance and mining sectors actively consider CSR reporting. Hence, the analysis commences by searching for general documents like annual reports. Next, in certain cases where firms prepared separate reporting documents, the project narrows down the search to collect CSR reporting as well as corporate governance, and remuneration reports which contain generally more relevant points pertaining to social and individual sustainability.

It cannot typically be confirmed whether the studied organisations have covered all employees in their CSR reports. An employee is a person who is employed to do related tasks for wages or salary. Employees can be ranked from a labour or low-level employee to a non-executive manager or senior executive and can be paid for a full or part time work. The reports assigned quantitatively a sufficient portion of their reports for their human resources, yet, this portion majorly represents higher ranked employees such as executive and non-executive managers. Lower ranked employees who constitute the major portion of the organisational workforce have not received adequate attention which is the main downside of the reports.

Another disadvantage of the reports is the repetition of similar points from 2014 in the following years, which are even rephrased to shorter sentences and paragraphs. Thus, the reliability of the reports is questionable. However, significant differences are found in the reported numerical data in which the firms attempt to show the changes from last year(s). To determine whether such a practice is common among all organisations, the researcher attempted to review four other random organisations from the same sectors, two from each, which were drawn from the ASX/S&P 200 Australian organisations list. A similar pattern resulted from the review and presumably it accounts for all organisations. The results of the reviews are not included in this project as it was done to ensure the accuracy of the findings.

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[5] *Cf.* Footnote 1, chapter 1.

Thus, based on the review, one could claim that the growth of sustainability reports is merely based on the quantity of the reports, not their quality.

The second aim is to find out the extent to which the CSR reports emphasised the social dimension of sustainability. The concern is not merely the overall view of social sustainability but the impact and influence of social responsibilities and activities of organisations on individual employees which is the third aim of this project. The preliminary phase of social sustainability is to protect society and help it flourish. So far, to accomplish this phase organisations have initiated environmental and economic processes as well as a considerable amount of social supports. However, it is noted that the main focus of social support by the organisations is generally monetary in the form of charitable support to public and private communities, which only has indirect impact on individual employees.

4.4   Components of social sustainability

4.4.1   Why these components?

Arguably, focusing on the monetary support of communities is the most common attempt by organisations to enhance community welfare. Yet it is not the best long term method for improving workforce performance or productivity. In order to have sustainable human capital, it is essential to develop imperative supporting programs that have direct as well as indirect positive impacts or influences on human capital. According to the literature, as discussed in previous chapters, attention to several social indicators gives rise to the ability to transform the existing version of an unsociable HRM system into a socially sustainable HRM. These indicators can be categorised into two groups of external – equity and equality, health and safety, education, family and community, and internal indicators – equity and equality, training, employment remuneration. So far, it is found that the literature has mainly concentrated on either internal or external indicators in one study. This project, in contrast, believes in the complementary format of these two groups, where the changes in one group can stimulate a change in the other group. For instance, education as an external and training as an internal indicator are complementary components. Appropriate implementation of an education system according to industry standards could enhance graduates' skills and also prepare them for the post-education world (Harvey, 2010) and eventually leads to their employment sustainability. To understand the condition of Australian organisations, a primary report review analysis is conducted to investigate the attention paid to social aspects by selected organisations according

to the social indicators. However, prior to this analysis the study presume that the legal policies outlined by the government and unions are greatly followed by the organizations. Thus the study merely relies on the analysis of the output generated by the organizations and attempts to compare the growth of social sustainability indicators in the organizations over the years as well as among the finance and mining sectors.

4.4.2 Equity and equality

Equity is giving everyone what they need to be successful. Equality is treating everyone the same (Espinoza, 2007). It is found that in both sectors organisations have certain internal rules and regulations to reduce the gap between male and female recruitment, wages, and other incentive programs. Pertaining to equality based on the yearly rates provided in the reports, it is found that there was evidently a downward trend of recruiting a female workforce in both sectors with a more severe situation in the mining sector. On average, the mining sector has recorded a 15-20 percent and, in contrast, the finance sector has recorded a 40-45 percent female workforce. Two reasons could be the source of the difference between the two sectors. Firstly, the nature of the business can have an influence on management decisions around recruiting a female workforce. As the mining sector demands more physical work it necessitates a stronger workforce to accomplish the objectives. Secondly, as the mining sector has begun to reduce production in the last few years, it has recorded significantly less recruitment over the observed years. Third, the lack of incentives compared to the finance sector is another reason for a lower rate of female workforce in the mining sector. It is presumed also that the geographical location of some of the sites in remote area has caused the disadvantage of having a less female workforce as well. In contrast, in spite of a slight downturn of female recruitment in the finance sector, the situation was offset, in another way, by assigning an increasing number of women in executive and non-executive management positions. On average, the observed firms have recorded nearly 30-35 percent of women in higher rank positions and the condition is also improving over the years.

In terms of equity, the reports do not provide substantial evidence to support or deny the existence of equity in either sector. Among the six organisations studied, only one from the mining sector (organization X) provided a sufficient number of case studies that consider equity among individual employees. The organisation repeatedly decided to present different experiences with its employees in different sections of the report, such as health and safety,

remuneration, education, training, community support, and recruitment strategy. The rest of the organisations did not include, or only included a small number of, case studies in their reports. In terms of remuneration, the Australian CGPR recommends organisations only reveal the executive and non-executive remunerations (this will be elaborated the remuneration section below). Thus, in this case also, the project cannot confirm if the organisations practice equity among all their human capital.

4.4.3 Health and safety

Workforce health and safety are essential elements of having a sustainable organisation. According to all organisations in the study, it is vital to enhance safety features throughout the entire production system to ensure minimum injuries and fatalities which leads to a lower rate of lost injury time. In the mining sector where the frequency of recordable injury and fatality was higher compared to the finance sector, authorities have strongly emphasised the importance of safety features and managed to reduce unpredictable incidents over the studied years except in 2014. In 2014, two organisations (X and Y) recorded fatalities and severe injuries during their production process. This incident brought extra attention which led to announcing a comprehensive program to reduce work related hazards and incidents.

One of the best initiatives by organisation (X) to reduce hazards is the incorporation of health and safety targets as organisational objectives. This was completed by adding another principle to executives' remuneration policies where they are required to accomplish the organisational objectives in order to receive full compensation. Undoubtedly, it was one of the main reason to increase the attention on such a matter. Unfortunately, the action was undertaken only by organisation (X) from mining as well as the finance sector.

In addition, for the purpose of improving the health and safety of individual employees, it is noted that the majority of organisations designed health and safety courses to educate and train employees and the general public to reduce potential risks. Apart from the fatality incidents stated earlier, all firms recorded declining trends in all sites and branches after the introduction of safety courses, except one of the mining firms (organisation Z) which recorded a stable injury rate in underground mines in 2015 and open cut mines in 2016. A reward system that encouraged individual employees to initiate self-health and safety actions as well as a transportation management system in mining sites were other main initiatives to reduce recordable injuries. Conversely, the organisations in the finance sector showed a lack of

attention to HR health and safety, for instance, assigning no section for the vital element of HR sustainability, except in one case a subsection of health and safety by organisation (A). Organisation (B) explicitly indicated that one of their weaknesses in employment practices is HR health and safety.

Despite stronger leadership in the mining sector which caused significant improvements in the health and safety of human resources, the question of "why only for the sake of organisations?" still remains unanswered. It is understandable that organisations are willing to optimise safety features which reduces lost injury time in order to increase their current performance. But if the health and safety of personnel is not the priority or possibly contrary to the growth of the organisations, will authorities still be interested in enhancing safety features at extra expense? Empirical research is required to answer this question.

4.4.4   Education and training

Training and education are two of the most successful practices to keep the workforce motivated and productive according to the comparison of overall financial performance and the education and training investment by the organisations. The reports from both sectors presented organisational supports in organising, developing and monitoring educational and training programs in order to boost the performance and productivity of individuals. It is noted that throughout the years every organisation has invested directly and indirectly in the improvement of human capital by conducting mainly internal training sessions as well as support to attend external educational institutes. Internal programs aim to improve employees' operational functionality. Thus, the corporate governance reports provide clear policies emphasising education and training programs to enhance and develop employees' skills.

The external support is aimed at providing essential education that could lead to employment. According to the employment section of the reports, the majority of studied organisations are very concerned about recruiting new graduates. Thus, one of the main methods of recruiting new graduates is through pre-employment courses or apprenticeship programs conducted or controlled by the organisations themselves. It nevertheless lowers the chance of recruitment for those who have not attended the programs. It is also noted that external educational support is more crucial in the mining organisations. As mining sites are located in remote areas, external educational support increases the chances of better education and also prepares new graduates for employment. For instance, organisations (X and Y) have

recruited a number of graduates, company apprentices, as well as school-based apprentices periodically. This has helped organisations to have enough workers available in case of employee turnover and enhances quality of life in the communities.

In addition to the main objectives of education and training programs – to enhance productivity and employability – two organisations from the mining sector (X and Y) and organisation (C) from the finance sector stepped further and provided educational courses that deliver extra attention to the concept of individual health and safety. Their courses offer common programs such as CPR, risk avoidance, emergency guidelines and assistance workshops that assist the workforce to reduce risks and casualties.

4.4.5   Employment

The number of people employed in both the mining and finance sectors has changed over the years as the Australian economy has shifted its reliance from mining to other sectors. According to the Australian Bureau of Statistics (2016), by mid-2016 the finance sector employed more than 445,000 employees which indicates nearly 4 percent of the total workforce, with a positive growth trend. The mining sector employed nearly 230,000 individuals which stands at 1.9 percent of the total employment share, with a negative growth trend.

In the mining sector, the majority of mining organisations are closing some of their sites for various reasons: less productivity, high costs, and pressure from local community to cease production in specific areas. All studied mining organisations experienced similar scenarios and decided to reduce their manpower on average by approximately 12 percent (organisation X), 2 percent (organisation Y), and a range of 15-20 percent (organisation Z) as the organisation (Z) targeted various employee reduction strategies based on employment necessities for each site. Turnover in mining employment is shifting from high to low rates merely because of the lack of employment opportunities. For example, organisation (Y) recorded 39, 25, and 9 percent turnover rates in 2014, 2015, and 2016 respectively. Another reason for lower turnover rates is that the organisation attempted to control employment conditions by investing in pre-employment programs, such as graduate employment and school apprenticeship, attracting Aboriginal and Torres Strait Islander workforce, and opening a new operation site which was long under construction. This indicates the importance of supporting programs for ensuring

sustainability of the workforce. Unfortunately, only organisation (X) has implemented these programs extensively.

In contrast, according to Australia Community Profile 2016 census, a static with slight turbulence in growth rate of employment in the finance sector indicates the stability that this sector is experiencing. Likewise, all three studied organisations have experienced a positive recruitment ratio and turnover rate was less significant compared to the mining sector. The primary rationales behind the employee interest towards this sector is the prominence of incentive programs, more diversity and a higher rate of female recruitment at higher ranked positions. All organisations presented the details of female employment ratios as well as promotion of women to management roles. Organisation (C) additionally reported that nearly half of their employees are non-Australian, and approximately 27 percent of those are from non-English speaking countries. This shows how important the concept of equity and equality is for the human resources that stimulate their decisions on accepting and maintaining employment in certain organisations. Unfortunately, this concept has not been implemented by all studied organisations.

4.4.6   Family and community

Families and communities are fundamental pillars of societies. Individual employees are interested in their family's welfare and governments have similar interests for communities. Unions and organisations themselves are the main players that can facilitate the path to achieve these goals by paying more attention to society as well as individuals.

By reviewing the reports and comparing them with current literature, it is observed that despite the steady growth of organisational community support, there has not been significant changes in the method of contribution to society, which is primarily through charitable donations. A few organisations are adopting new attitudes towards their communities, but the majority – in this case all firms except organisation (X), have undertaken the traditional method of support. Organisation (X) contributes beyond this, for instance, by conducting employment training programs with the aim of recruitment or guaranteed employment in other organisations, and by utilising the local market to obtain human resources, administrative products, and supplies (such as tools, equipment, and food).

However, this project by no means denies the value of monetary support and strongly acknowledges its prominence. The reports also illustrated how community investments in

education and infrastructure have added substantial value to local communities by fostering educational outcomes and slight enhancement of local fundamental infrastructure. However, as the old proverb, says: "never feed a beggar twice, but teach him how to fish", if organisations tend to only keep supplying a source of money to societies, they may never reach maturity. It would be more beneficial to provide non-monetary supports, like more external training programs, increasing safety features internally, externally monitor health issues of employees and families after incidents occur, and educating how to maintain or even construct basic infrastructure in local communities. These ideas had been implemented by only one organisation. These programs can foster individual confidence and community structure that lead to higher community welfare.

4.4.7 Remuneration

Remuneration has been and will always be one of the biggest concerns of individual employees, to the extent that the decision of selecting a firm to work for, retaining a current position, degree of productivity, and many other factors depend on the remuneration strategy. Beyond being the only form of work payment, it is an underlining medium of incentive programs, injury reparation, as well as pension compensation. Therefore, a set of remuneration policies is essential in order to minimise or possibly eliminate potential conflicts among the involved parties.

Fortunately, the two sets of guidelines, the Global Reporting Initiative (GRI) and the Australian version of the Corporate Governance Principles and Recommendations (CGPR) are designed to guide the organisations to strategise their remuneration policies. However, understanding which set of guidelines the organisations are following is quite confusing. As discussed earlier, the GRI document sets more detailed guidelines, in particular, in the remuneration section that considers all employees from executive level to the lower ranked employees. In contrast, the CGPR document only requires firms to report their executive and non-executive remuneration. Noteworthy, it is found that all organisations prepared the remuneration report in accordance to the CGPR which requires less corporate transparency. This is despite the fact that one organisation from mining (organisation X) and one from the finance sector (organisation B) deliberately announced at the beginning of the report that they have integrated GRI reporting guidelines. The only assumption in this regard is that the board of directors were not interested in full transparency. Consequently, it is quite skeptical to

conclude whether or not the principle of equity is followed by the organisations as it is merely based on the report of a minor group of employees. Thus, it cannot be confirmed whether organisations practice equity in relation to employee remuneration.

Regardless of unsatisfactory remuneration transparency, half of the organisations (A, B and X) have decided to tighten their remuneration strategy by removing a number of short-term incentives and also extending the duration of long term incentives. For instance, organisation (B) specified different rates of reduction in short-term incentive schemes from different levels of employees in which the highest reduction, 60 percent was from lower ranked employees, followed by the executive committee by 40 percent, and lastly 20 percent from the chief executive. The next negative change was noted in two organisations (B and X) who extended the long-term reward scheme to a minimum of once every three years. Perhaps the primary reason could be the reduction of cash outflow which increases total cash balance in the organisation. This strategy is in accordance with the main objective of the organisations which is to maximise shareholders interest. All organisations clearly expressed their desire to have their objectives align with the interest of shareholders. This is most likely derived from the remuneration strategy guidelines provided by the CGPR in which it states:

> *"A listed entity should pay director remuneration sufficient to attract and retain high quality directors and design its executive remuneration to attract, retain and motivate high quality senior executives and to align their interests with the creation of value for security holders." (ASX Corporate Governance Council, 2014, p. 33)*

In summary, the analysis of the reports suggests that the organisations from the finance and mining sectors have neglected social and individual sustainability collectively. The analysis of social indicators indicates that each organisation has concentrated on a limited number of indicators for its own competitive advantage compared to other organisations. In other words, one organisation may emphasise safety features while another focuses on incentive programs. Hence, they strategically tend to focus on the points that highlight their strength. This strategy is not in the best interest of social and individual sustainability, but rather shows how organisations explicitly emphasise their corporate interest.

Apart from organisation (X), which highly expressed social interests in its reports, the rest of the organisations appear from the evidence to lack the desire to collectively incorporate social practices in their corporate activities. It is also noted that in the finance sector, as the organisations are selected from the top S&P/ASX 200 list, those organisations at higher rank

have presented more substantial material than those at the bottom of the list. In this regard, organisation (A) is better off than organisation (B) and subsequently organisation (B) is in a better position than organisation (C) in producing social sustainability reports. The gap between organisations (A and B) and organisation (C) is bigger, as the first two organisations are from the first half of the list and the latter organisation is from the second half. In one hand, this could indicate that more attention to social sustainability leads to better organisational performance, and on the other hand, it may indicate that to be at the top of the list the organisations may prefer to focus on social practices. Another interpretation could be the possibility of producing more reports to attract attention from investors or the general public.

In another scenario, in the mining sector, no supporting cases were presented for the condition of those who were injured or their family members outside of the organisations. All organisations presented a number of health and safety inefficiency features that caused a number of injuries and casualties. Subsequently, they have statistically evaluated and presented the lost injury time that indicates the attention of authorities on the production inefficiency after the incidents. However, the reports have not presented related material stating the condition of the individual employees and their family during the recovery stage. This project does not claim whether the organisations took certain actions or not, but if they precisely evaluate the lost time per injury, there should be for instance a report stating the condition of the employees and their families after the incidents that could potentially increase the chance of taking appropriate actions in similar cases.

In the next section, to evaluate the results from the report review section, the automated analytical software, Leximancer, is employed to analyse and discuss the reports.

4.5   Leximancer analysis

This section presents, analyses and discusses the outputs generated from the Leximancer software. First, an overall analysis of all organisations from the finance and mining sectors will be discussed. Next, separate analyses will be presented by sectors in which the overall results of the organisations in each sector are discussed. It also presents joint analyses where yearly joint reports of organisations from each sector are discussed. Lastly, it attempts to substantiate the results by narrowing down the analysis and investigating the reports from each individual organisation separately. To enhance the reliability of the results, the project employs two types of files to run the analyses. Firstly, it utilises the Specified Topic (ST) files that constitute the

most relevant topics that correspond with social sustainability such as CSR reporting, corporate governance, remuneration, and health and safety. Secondly, it analyses the Full Report (FR) documents that include all sections of the reports. This analysis intends to discover the coverage of social and individual sustainability in the reports by firstly analysing ST files. It then evaluates the coverage by comparing the ST files results with the FR documents results. It is important to note that the discussion of the analyses may contain more information than what appears in the map since deeper analysis was required in most cases.

4.5.1   Overall analysis of all organisations from the finance and mining sectors

The observation of the concept maps (FR documents and ST files) suggests that the shape of the maps are drawn into two distinct sections: organisational themes, which reflect management/strategic concerns; and non-organisational themes, which reflect social concerns. The overall analysis of ST files (figure 3), which includes the examination of the selected parts collected from both the finance and mining sectors, suggests positive outcomes in favour of both social and individual sustainability. The concept map illustrates that a relatively sufficient portion of the reports is assigned to corporate social responsibility of the organisations in the study based on the number of CSR themes and concepts illustrated in the map.

To ensure accuracy of the results, further analysis has been done by taking into account the association of the concepts in one theme and their relations with other concepts in different themes. Importantly, it is noted that the themes and concepts do not refer to all organisations. Two organisations from the finance sector (organisations A and B) and two organisations from the mining sector (organisations X and Y) have assigned a comparatively significant portion to CSR reporting. However, the coverage varies based on sector and organisation. It shows instability of reporting among organisations which requires additional analyses to make a sound conclusion. Thus, the following analyses are drawn to ratify the conclusion.

The overall analysis of the FR documents (figure 4) from all organisations also suggests a similar pattern in which the organisations take social aspects into consideration, however, insignificant attention is paid to individual sustainability based on the fact that there are fewer concepts pertaining to individuals. Additionally, it is noted that the coverage of non-organisational concepts is comparatively weaker than the management/strategic themes and concepts. The contribution is similarly made by both mining organisations (X and Y) but there

is only the record of one organisation from the finance sector (organisation A) in the FR concept map which signifies the lower attention paid to social concepts by finance organisations.

4.5.2 All mining documents

The ST files analysis of all mining organisations (figure 5) from 2014-2016 presents a socially acceptable result. It covers almost all indicators of social aspects such as employment, community, safety, people, development/program (training), Aboriginal and Torres Strait Islanders, support, (employment) opportunities and culture. Unfortunately, however, these are mostly extracted from organisation (X) reports which are the most complete, particularly CSR reporting (which will be discussed later in the Organisation (X) part). The in-depth analysis of the association among the related concepts affirms also that the cohesion that exists among the concepts comes from a particular source (organisation X).

The CSR movement of only one organisation is not the basis for other organisations as well. Inadequate attention by the other two organisations indicates that concerns about social aspects are not the main focus of all organisations in the mining sector. Including other parts of the reports – financial and management sections – into the analysis in the FR documents (figure 6) analysis explicitly shows the weakness of the social concepts compared to non-social concepts. As shown in the map the only social concept is "employees" which has associations with only financial and management concepts that suggest employees are merely the medium of enhancing production and financial performance.

4.5.3 All finance documents

More than the mining sector, the devastating condition of social concern is explicitly apparent in the finance sector according to the overall analysis of ST files (figure 7) that includes all finance organisations' reports from 2014-2016. The map illustrates that the non-organisational/social themes – "employees, people, and support" – comparatively stand as minorities against organisational/strategic themes. At first sight, it is presumed that the organisations are on the right track and supporting both society and individual employees. Looking deeper in to the interrelated concepts associated with these three themes proves otherwise. Despite relatively significant linkages between the main social and non-social concepts, the ratio of the associations with other social concepts is relatively low. In another

words, it means that the relationship between the social concepts with the organisational/economic aspects is substantially stronger. For instance, the result shows a close link between "support" with concepts such as "customers", "capital", "costs", business", "management", "financial", and "risk".

Contrary to the ambiguous association among social concepts from the ST files, the FR documents (figure 8) at first sight offer a more coherent relation between social themes and concepts, though still at minority. It also suggests that organisation (B) plays a more active role for the sake of society, and organisation (A) focuses on individual employees. Nonetheless, a deeper investigation into the interrelated concepts suggests that employees are supported in order to boost their "productivity" and increase organisational "performance". In order to confirm the stated situation in the finance and mining sector, the following sections present a series of narrower analyses that investigate similar scenarios by categorising the reports into smaller groups to make a sound conclusion.

4.5.4 Yearly joint analysis of the three mining organisations

This section presents the yearly joint analysis of the reports from the three mining organisations, to discover the similarities or differences in social concerns among mining organisations over the years.

The combined ST files analysis of the organisations for the year 2014 (figure 9) offers a positive view towards social sustainability. Taking into consideration that there are only two themes titled as the name of two organisations (X and Y), it can be argued that the concept map is mostly drawn based on the reports prepared by these two organisations. A limited portion of the CSR reporting from organisation (Z) (which will be discussed in the analysis of organisation (Z)) has caused such a disadvantage in the 2014 concept map. Environmental and social themes dominate the concept map with approximately the same ratio. However, looking deeper into the interrelated concepts, the concept titles convey the coverage of social aspects but some of the concepts reflect environmental aspects as well, such as "support, training, people, and development" that refer to the programs which are meant to conserve the environment.

The FR documents (figure 10) for the same year add less significantly to the social dimension. A minimum number of social concepts are grouped in separate themes with a weak association among them. The argument can be made upon the inclusion of other sections of the corporate report into the equation. In addition, the lack of social contents by organisations (Y and Z) who included general social parameters and very limited emphasis on individual employees, for instance, the process of "recruitment" under "employees". As discussed in the report review section, the supporting system that contributes to education and employment programs is the only reason that the analytical software counts employment as one of the concepts. Other than that, there is no significant association with other words such as remuneration, incentives, value, and safety that are common concepts that link to employees. In another case, for instance, "safety" in this analysis connects with the concept of employees by less than 2 percent and is counted once in the analysed reports from 2014. The report review refers to the same point as the main concern of safety is to illustrate the statistical results of lost time incurred per injury. It clearly emphasises organisational performance rather than focusing on the employees' difficult times.

Similarly, the analysis of three organisations' ST files in 2015 (figure 11) shows significant attention to environmental and social aspects with higher emphasis on environmental conservation. Interestingly, the main association of "safety" and "risk" is with the conservation of "environment". Beyond environmental attention, the concept of "remuneration", which is considered to be a social indicator, is "valued" based on the organisational "performance" that states the importance merely of the organisations. The report review claims the same as all reports have designed a detailed remuneration plan to compensate executives and managers that seek the best interests of shareholders.

In 2015, the FR documents joint analysis (figure 12) reveals much less social significance compared to the 2014 analysis, caused by a further degradation of emphasis on the social dimension. The analysis suggests a shift of objectives to organisational and economic aspects and thus less logical linkages between environmental and social concepts. In 2016, the social frustration continues and the ST files map (fugure 13) illustrates an even worse social condition in which there is only one distinct theme that groups all social concepts. In the FR documents analysis (figure 14), for the first time, the concept map does not have even a single concept pertaining to social aspects, in 2016. This indicates that the social responsibility and practices in mining organisations have become dramatically weaker over the years.

4.5.5   Yearly joint analysis of the three finance organisations

This section presents the yearly analysis of the three finance organisations to discover the similarities or differences in social concerns among organisations over the years.

The 2014 concept map of ST files (figure 15) illustrates that organisation (A) has paid relatively more attention to social concerns in its reports. According to the concept map, social concepts are grouped in themes that correspond with organisation (A). The report review affirms that based on imperative policies introduced in the governance statements of organisation (A) that all branches are obligated to strongly follow the CSR rules. The analysis also stresses the "remuneration" strategies that merely pertains to the "director and executive" levels. Consequently, similar circumstances appear in the FR documents (figure 16) in which the "employees, support, and program" are the main concepts that reflect the social concerns of organisation (A) as well as organisation (B). This is the only case where the full report presents an additional social concept compared to the ST files. According to the analysis of association with other concepts, a great portion of the organisation (B) CSR report relates to the organisational concepts. For instance, the concept of "NAB" is strongly related to "financial, banking, business, and customers".

However, the analysis of both the ST file (figure 17 and 19) and FR documents (figure 18 and 20) shows insignificant concerns about social aspects in 2015 and 2016. The only difference is that in 2015 organisation (B) placed a slightly higher value on social aspects and again in 2016 organisation (A) presented a higher emphasis on the social aspects. Yet, in both years the contributions were extremely insignificant to the extent that there are only two concepts, "performance and employees", that reflects social concerns in the ST files and no assertion of social concern is made in the FR documents analysis. This difference over the years signifies how weakly finance organisations consider social responsibility and practices in their routine activities. The concern about individual sustainability also came out of scope over the years, similar to the analyses of mining organisations.

Finally below, the analyses of the reports of each individual organisation are discussed to reveal the interest and contribution of each organisation to social and individual sustainability.

4.5.6   Finance sector

4.5.6.1 Organisation (A)

Generally, like the majority of organisations from the finance sector, organisation (A) has prepared a separate report that maintains a relatively substantial position in favour of social sustainability. According to the generated result using ST files (figure 21), the word "employees" has been central to the main and largest theme. The most frequent concepts related to "employees" are "community, customers, people, shareholders, directors, and team". According to this, it can be argued that "employees" generally refers to the social context and how it actively interacts with surrounding groups of people. In contrast, it does not indicate significant associations with individual employees. The argument is on the basis of the weak association of "employees" with "rights, value, women, performance, and remuneration" concepts which represent individual concerns.

The organisation (A) ST map (figure 21) also illustrates the division of the concept map into two distinct sections of organisational and non-organisational themes. The non-organisational section indicates moderate attention to social aspects with no reference to individual employees during 2014 to 2016. The analysis points out the insignificant reflection of the themes and related concepts such as "remuneration, value, rights, and performance" with the concept of "employees". They are also drawn in the organisation section of the concept map and associated with the "share, shareholders, executives, and performance" which cannot logically be referred to as the "employees".

Quite a similar scenario is applicable to the concept map generated using FR documents (figure 22). The shape shows a similar distinction between organisational and non-organisational themes but it differs in terms of the title of the themes which is mostly related to financial terms. The reason for this difference is that the main portion of the full reports is assigned to the financial reports, hence, the themes and concepts reflect monetary terms.

4.5.6.2 Organisation (B)

The concept map of organisation (B) using ST files (figure 23) suggests a critical situation for the concept of "employees". Despite having general linkages with other concepts, "employees" is an unintegrated concept, which means it is not merged with other related concepts in a theme. Basically, "employees" is the only concept that is related to the social aspects in the ST concept map. Other than that, the rest of the themes and concepts broadly consider financial aspects of

the business. The concept map using FR documents (figure 24) suggests a more devastating situation in which it does not even have the "employees" as the only social concept. The report review also suggests similar circumstances where extra attention to the customers, shareholders interests, and reduction of employees' incentive programs is recorded that indicates the neglect of social practices. In this regard, the generated concept maps also signifies the neglect by organisation (B) authorities.

4.5.6.3 Organisation (C)

Organisation (C), based on the ST files analysis (figure 25), similar to organisation (A) has paid adequate attention to the social aspects of sustainable practices. It does have specific themes in the concept map such as "charities, women and support" that indicate sufficient attention to social aspects. It is noticed that the theme "women" is associated with the social aspect i.e. supporting women in the community, as well as the individual aspect i.e. increasing the rate of women's promotion to leadership and executive positions. The FR documents analysis (figure 26), inversely, has a minimum touch on social context. The only concept is "remuneration" which, based on the report review, only concerns executive and non-executive managers. This extreme shift of generated concept maps suggests that only a minority of the report concentrates on the social context and the rest, similar to other organisations from the finance sector, pertains to organisational concerns. However, the most important point is that among all three organisations from the finance sector, only organisation (C) has contributed to the importance of individual employees by reflecting points in regards to women's progress adequately in the report.

4.5.7   Mining sector

4.5.7.1 Organisation (X)

Organisation (X) has produced by far the most in-depth report in regards to the social dimension of sustainability among the studied organisations from both sectors. The concept map proves that the reports covered all aspects of CSR policies and activities, with stronger emphasis on economic than environment, and social quite similarly. As the ST files analysis (figure 27) illustrates, the social theme and concepts are diffused in every corner of the concept map. It indicates how well the organisation managed to plan and organise the activities of the

interconnected aspects of corporate social responsibility (economic, environmental and social) with the organisation's agenda.

Categorising the majority of social concepts in two major themes that are titled after the name of the organisation shows how closely related the social aspects are for the organisation's policies. "Safety, support, culture, employees, and strategies" are the social concepts categorised in these two themes. Moreover, other themes like "remuneration, and Aboriginal and Torres Strait Islander" also exist within social concepts in the ST concept map. It is also noted that "performance and governance" themes have an association with social concepts as well yet by a weaker relationship compared to financial concepts. The report review shows that "safety" features were the main concern of management to the extent that the organisation was committed to "support" local communities, local businesses, "Aboriginal and Torres Strait Islander", and "culture" to enhance society's welfare. Well reported case studies also reflect the experience of the organisation in supporting its people in different contexts – health and safety, community support, individual promotion, and more, and importantly, the strong policies and regulations that persuade all its operation sites to follow in order to boost the organisation's performance.

The FR documents analysis (figure 28) does not have less to mention in comparison to the ST files analysis. Several main themes signify the importance of the social aspect for the organisation and how well they are interconnected to other themes and concepts. "Risk (safety)" is again placed at the core of the organisation theme, titled as the name of the company. "Remuneration, Aboriginal and Torres Strait Islander, program (training), and employees" are other themes that are closely drawn by the theme titled as the name of the organisation which states the attention not only in the selected parts of the report but in the full reports. It is noted based on the report review and analytical software that "employee" is the closest concept to the main theme that argues the attention to individual employees as well. Presumably, using plenty of case studies in the reports shows the interest in social and individual sustainability by the organisation.

4.5.7.2 Organisation (Y)

The analysis of ST files for organisation (Y) (figure 29) also shows to some extent a similar category of social concepts. The first insight of the concept map is that the organisation concentrates on all dimensions of sustainability, however, with a higher weight towards

economic and then environment and social aspects respectively. Key terms like "safety, employment, culture, community, local, indigenous, and development (program)" are the main social concerns that are reported in the ST files. Likewise, the analysis of the FR documents (figure 30) certifies a similar condition in which the dimensions of sustainability are included in the report and obviously with much stronger emphasis on the economic aspect as the aim of the FR documents is to disclose economic and financial achievements for shareholders and potential investors' interests. A comparatively lower number of social themes and concepts were extracted by the software from the FR documents, namely "employee, value, fair, and performance". It is believed that the difference in selecting different words/concepts between the two analyses is based on the usage of words/concepts throughout the report. On the basis of the report review, for instance, the common usage of the word "culture" was more frequent in ST files and in FR documents the most relevant words are "value" and "fair". Thus, the software selected dissimilar words for the analysis. Notably, the association of "value" and "fair" are mostly with financial terms and with a slightly lower rate they are connected with social concepts. Nevertheless, neither frequent nor is significant attention to the social aspect compared with the environment and economic aspect can be argued to indicate insignificant care to the social and individual sustainability by the organisation.

4.5.7.3 Organisation (Z)

Contrary to organisations (X) and (Y), the analysis of the ST files for organisation (Z) (figure 31) is totally scattered. There is neither a linkage among the themes nor the concepts from different themes. Although the concept map shows significant attention to social aspects comparatively in a four-theme conceptual map, the ambiguity of the relationship among them indicates how unplanned and unorganised the CSR section of the report is. As it is presumed that the report is based on real experiences by the organisation, it is plausible the map may suggest unorganised social practices by the organisation. In addition, according to the report review, the reason could mostly rely on the limited number of pages assigned to the CSR section. It is found that the organisation produced 15 and 29-page reports in 2014 and 2015 respectively in which only two pages were assigned to social aspects, particularly health and safety concerns. However, in 2016, they produced a 170-page report that assigned 27 pages to the CSR section. Presumably, this is the best explanation for such a vague analysis. Insufficient reporting experience in 2014-15 also contributed to an insignificant analytical result for the FR documents analysis (figure 31) as there is no sign of social concepts in the map. Although a

deeper analysis into the concepts association shows signs of social concepts, the number of counts and co-occurrence signifies a weak attention to the concept of social sustainability.

In summary, the results from the Leximancer analysis affirm the conclusion of the report review analysis, in particular the neglect of the social aspects of sustainability over the years. In spite of having a number of non-organisational concerns, the majority of attention is on organisational practices. While the overall analysis illustrated adequate social practices by organisations in both sectors, a deeper analysis reveals that the association of generated concepts were not merely social aspects. Thus, additional analyses were conducted to ensure the accuracy of the results.

The analyses of organisations by sectors as well as the yearly joint analyses confirmed the second portion of the overall analysis, which illustrated a growing condition of social unsustainability. It is noted that the social practices were subject to more attention by both sectors in 2014, and this trend was increasingly overlooked in 2015 and 2016 respectively. In addition to social constraints, it is found that individual employees also witnessed minimum attention in the majority of contexts. In the finance sector, health and safety policies were progressively disregarded, and mining organisations disregarded the importance of incentive programs. A great deal of the "safety" concept linked with "environmental" aspects and incentive "programs" are related to "executives" and boards of directors.

To distinguish practical difference among organisations, individual analyses were conducted for each organisation. It is found that the well-known organisations tend to produce relatively higher CSR reporting. Organisation (X) and (A) from the mining and finance sectors respectively produced the highest portion of CSR reporting followed by organisation (Y), (B),(C), and (Z) respectively. Nonetheless, since the concepts drawn in the map may have relationships with other contexts – financial or environmental aspects - the project cannot accurately rank the organisations according to their social and individual sustainability practices by relying on the concept map[6].

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[6] To evaluate the ranking of organisations in terms of social and individual sustainability, a manual manipulation is required to remove unrelated concepts from the equation and regenerate the results which is not feasible based on the time constraint.
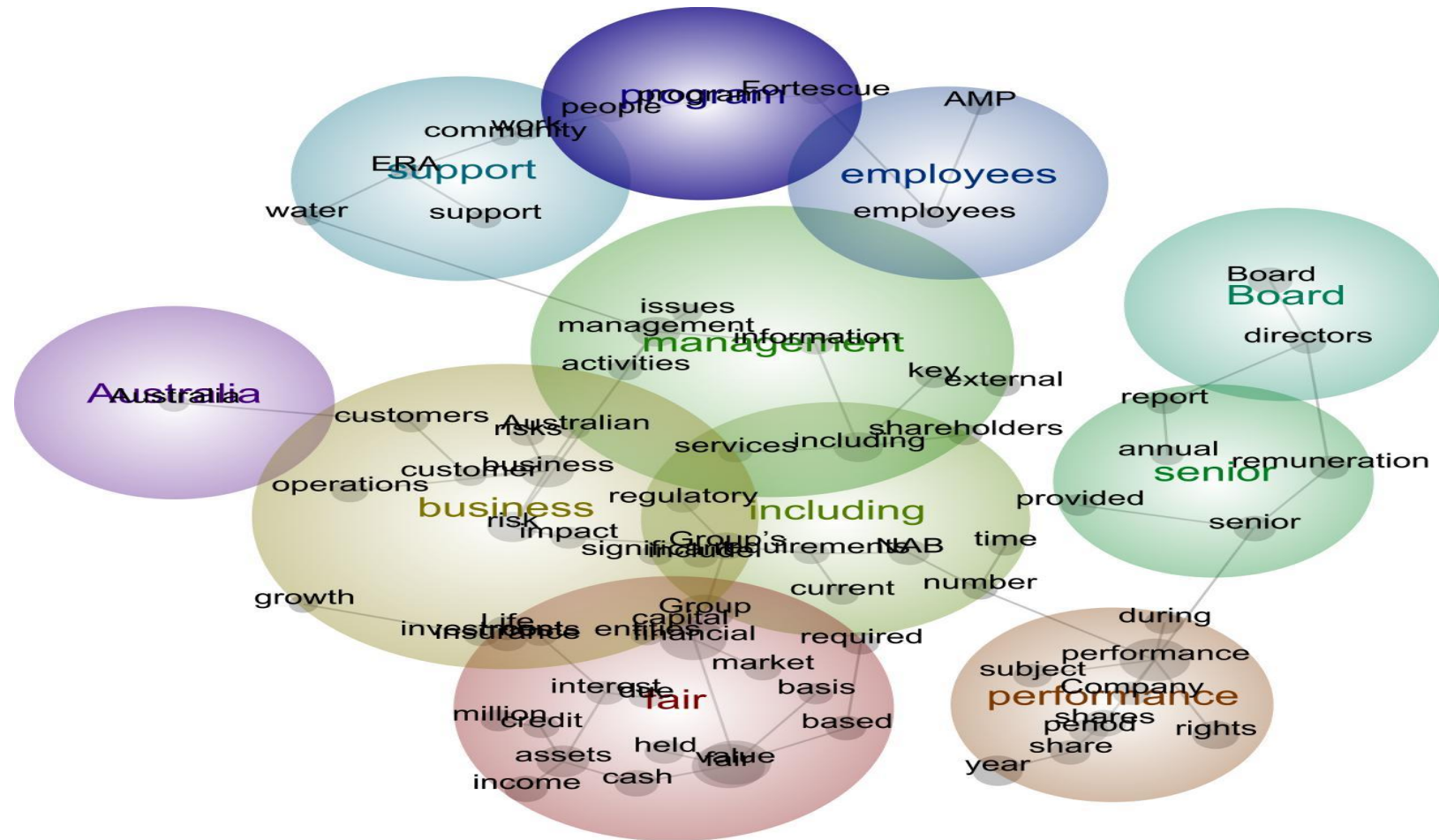
4.5.8 Concept maps
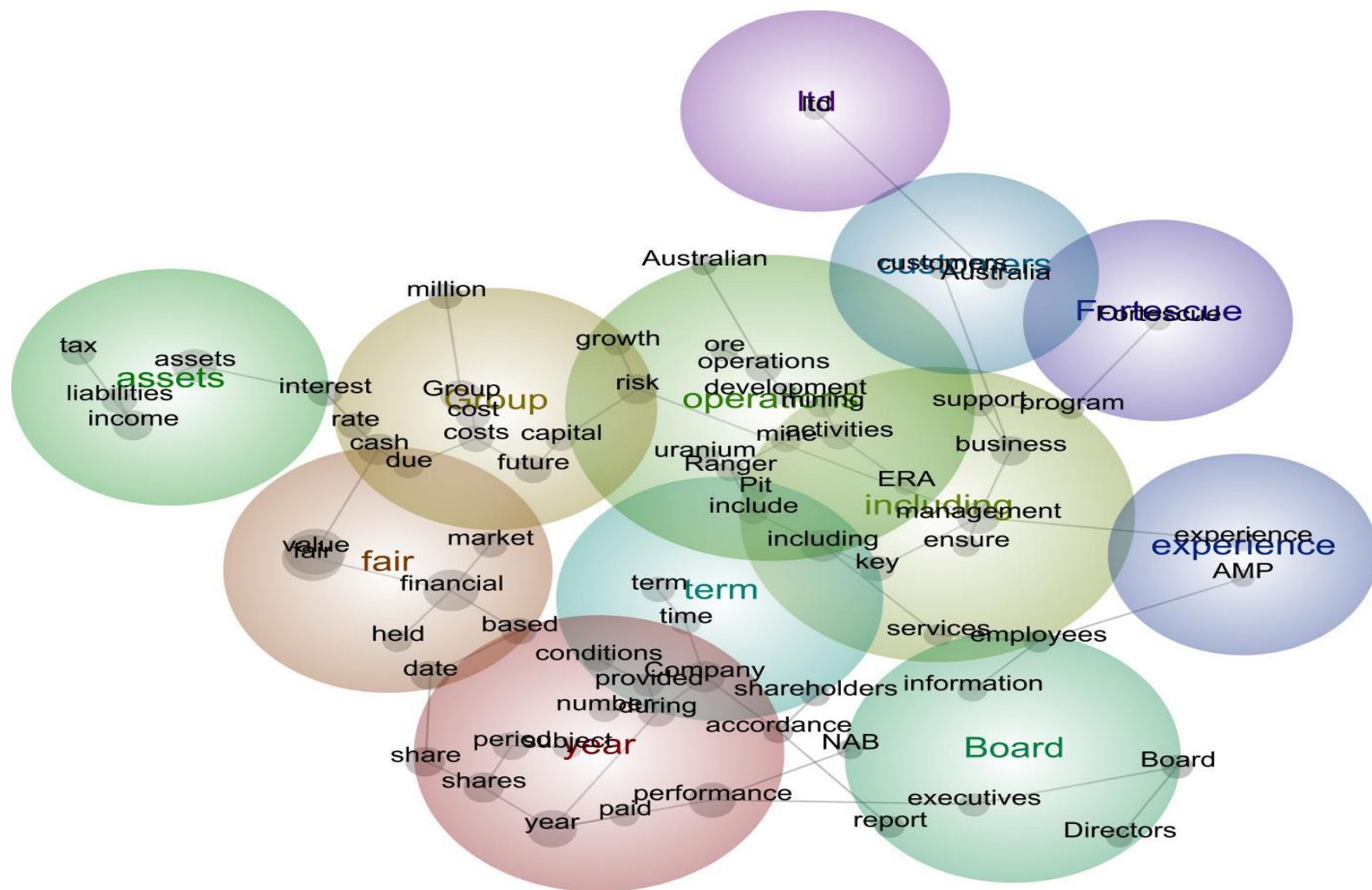

Figure 3: **Overall finance and mining ST files**

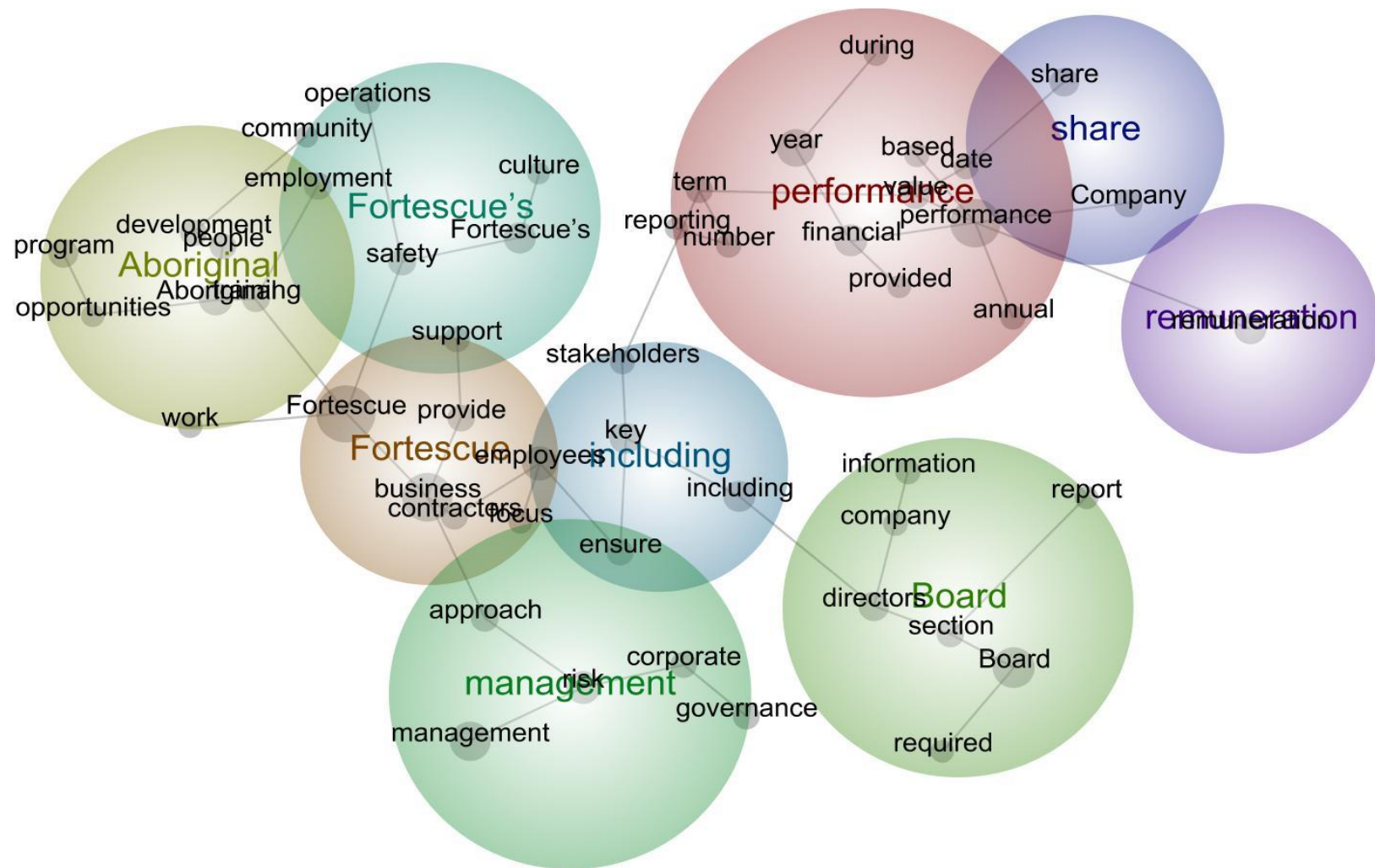Figure 4: **Overall finance and mining FR documents**

Figure 5: **All Mining ST**

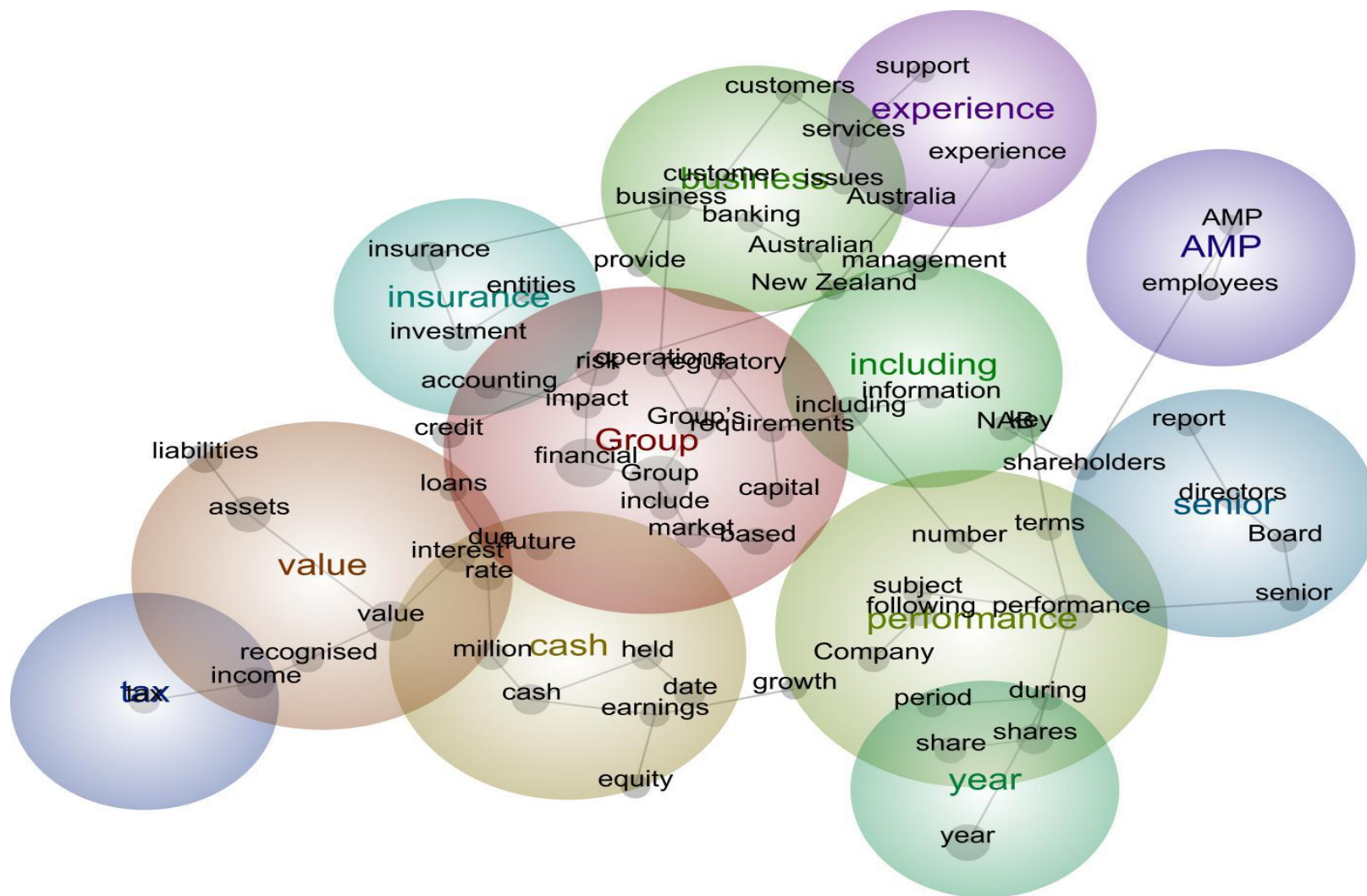Figure 6: **All Mining FR**

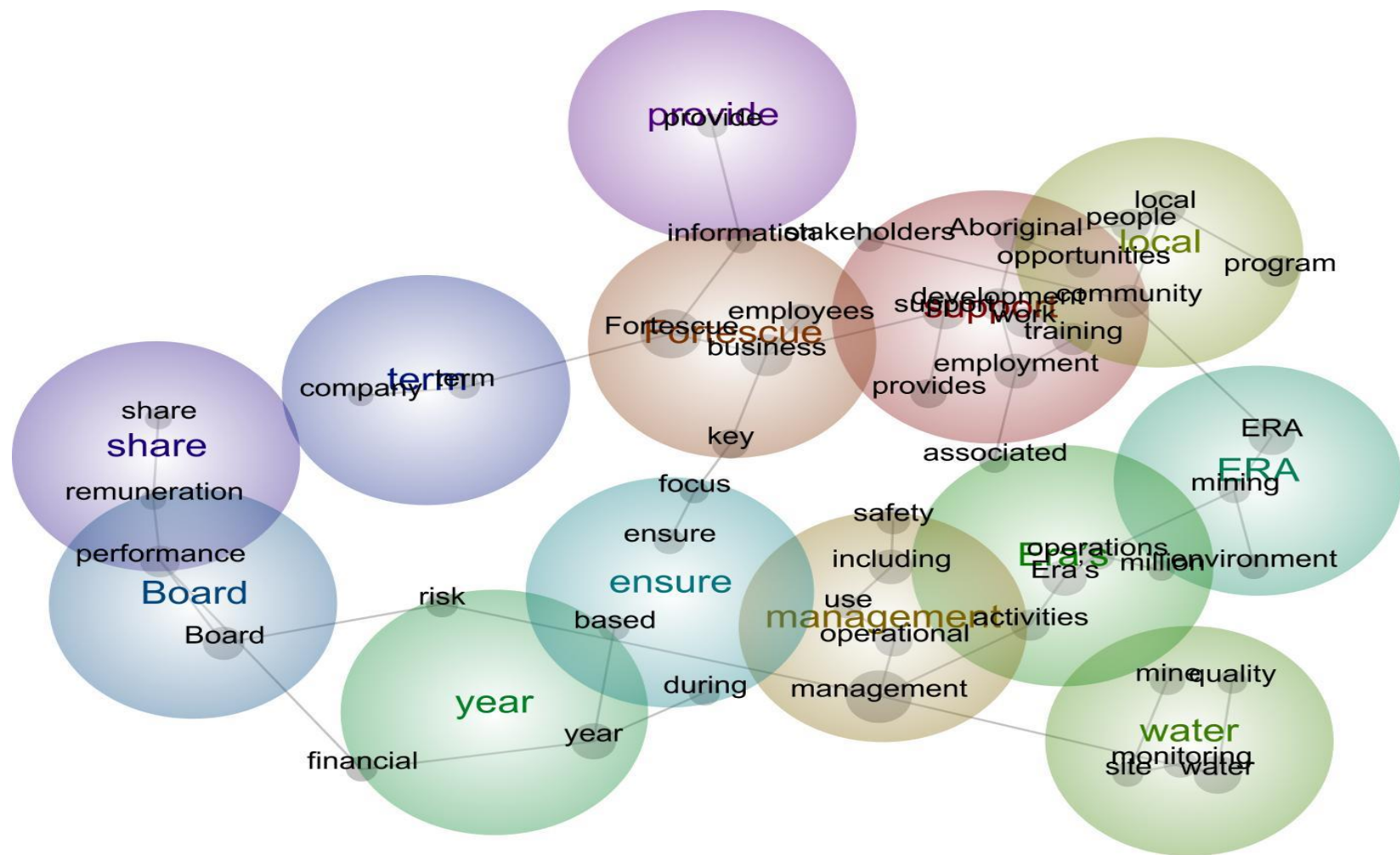Figure 7: **All Finance ST**

Figure 8: **All Finance FR**

Figure 9: **2014 All Mining Org ST**

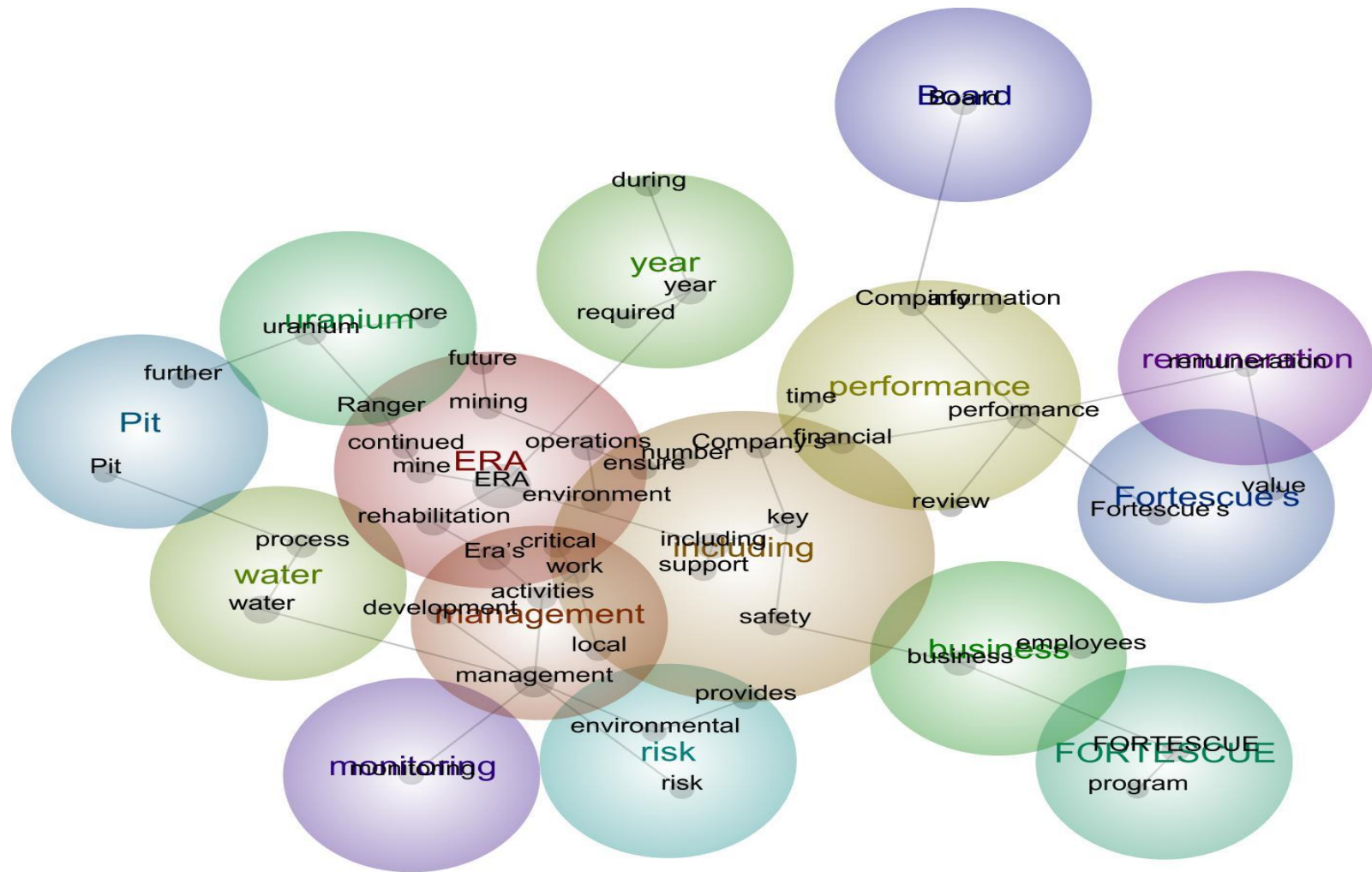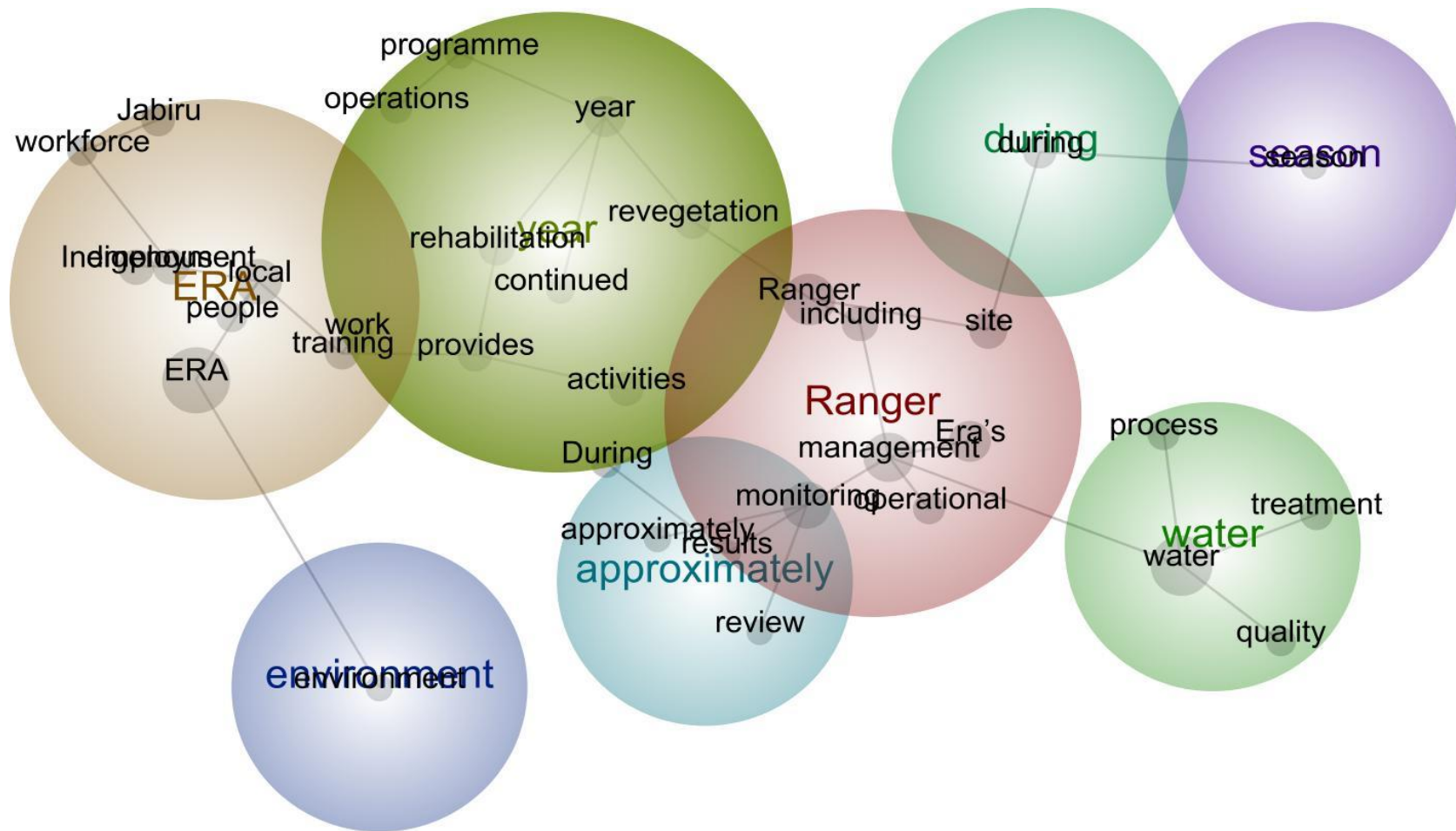Figure 10: **2014 All Mining Org FR**
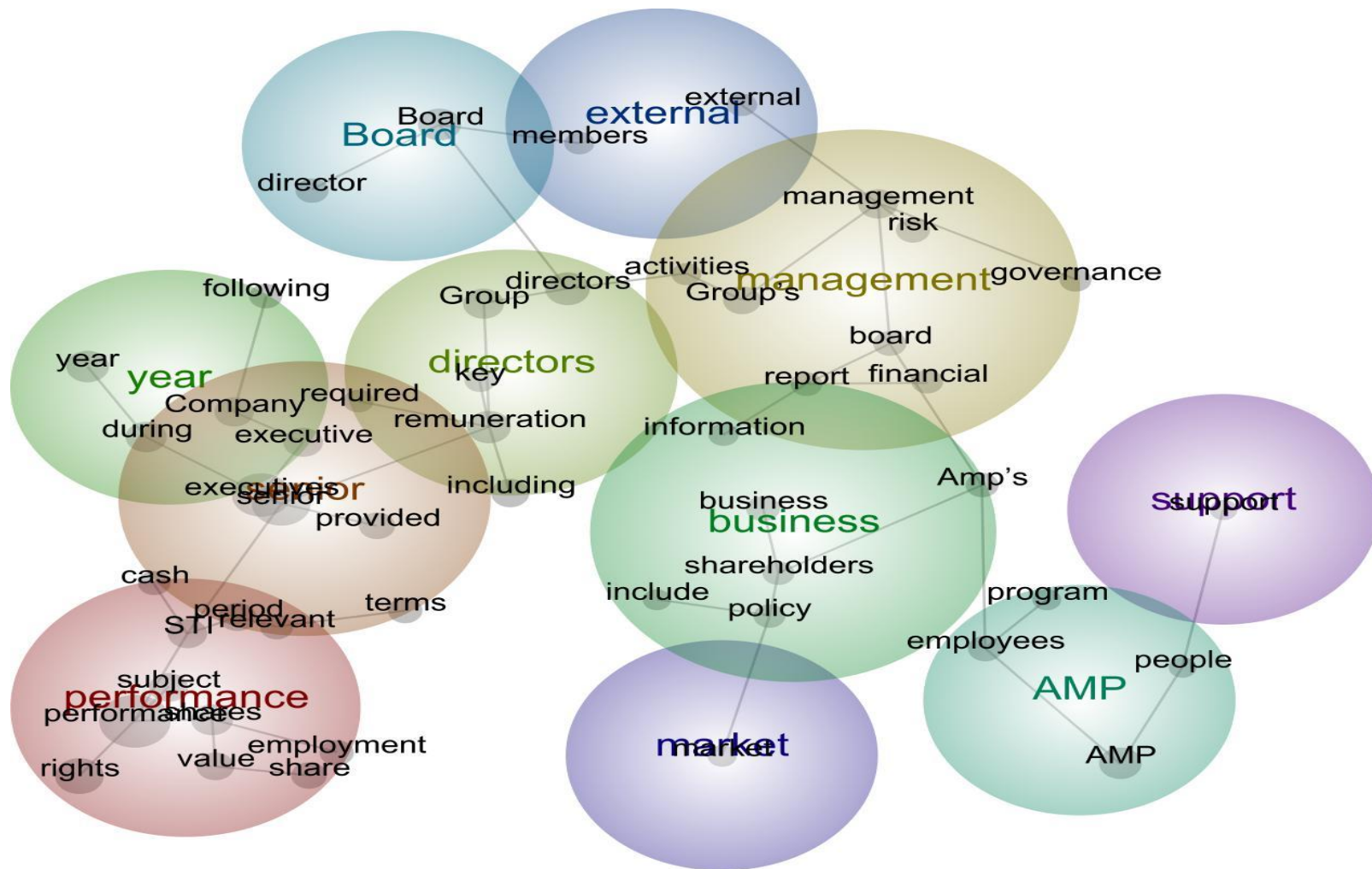
Figure 11: **2015 All Mining Org ST**

Figure 12: **2015 All Mining Org FR**

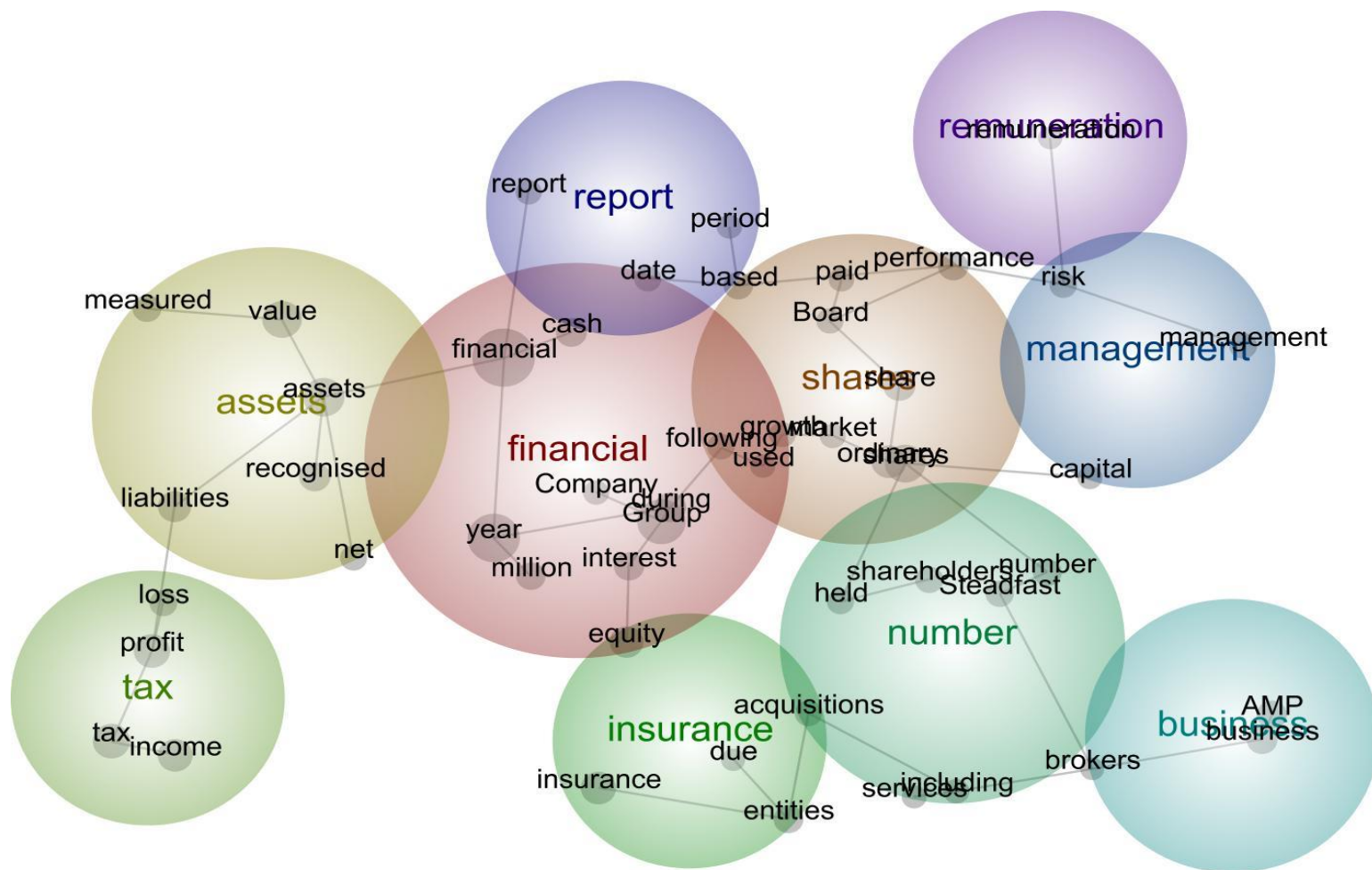Figure 13: **2016 All Mining Org ST**

Figure 14: **2016 All Mining Org FR**

Figure 15: **2014 All Finance Org ST**

Figure 16: **2014 All Finance Org FR**
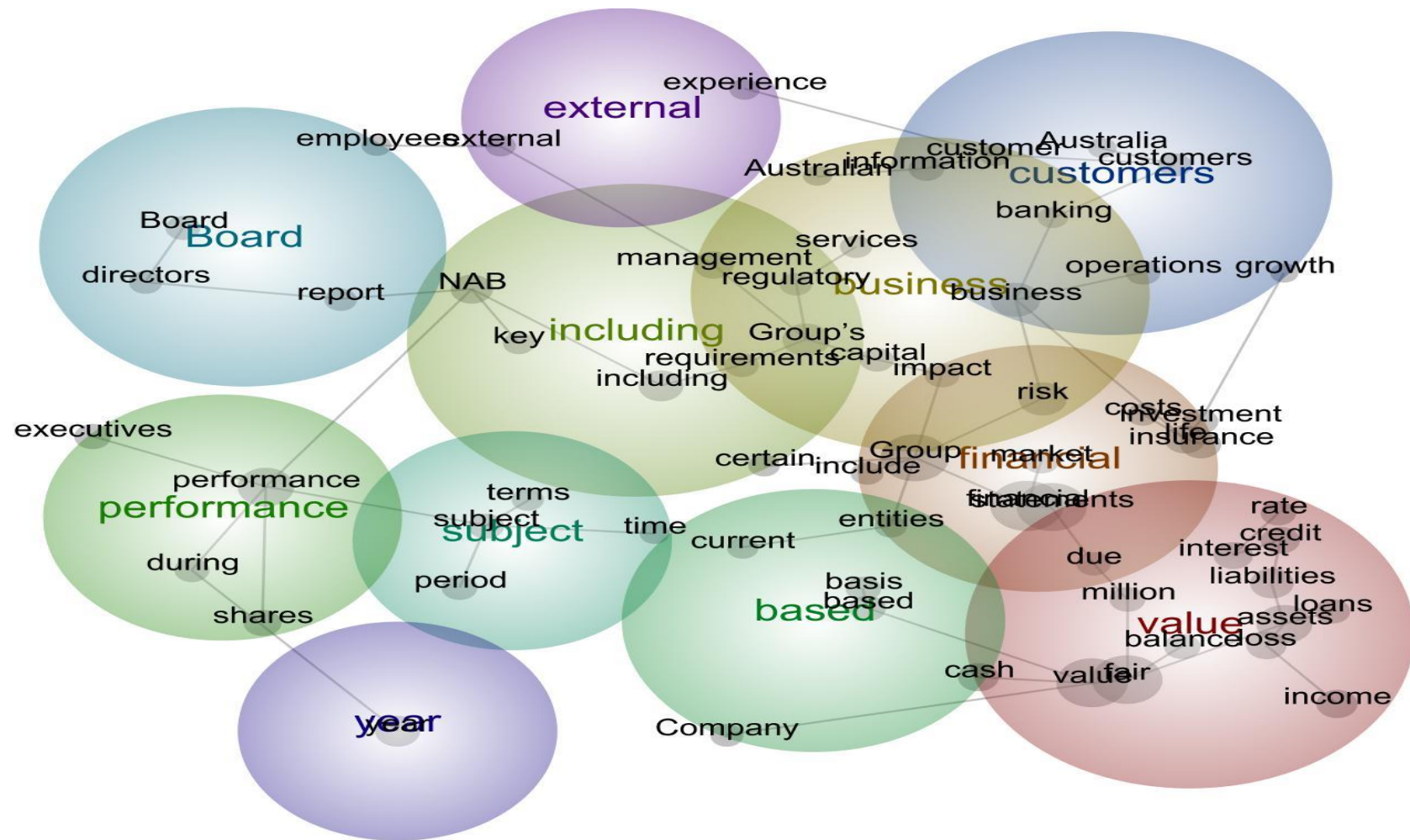
Figure 17: **2015 All Finance Org ST**

Figure 18: **2015 All Finance Org FR**
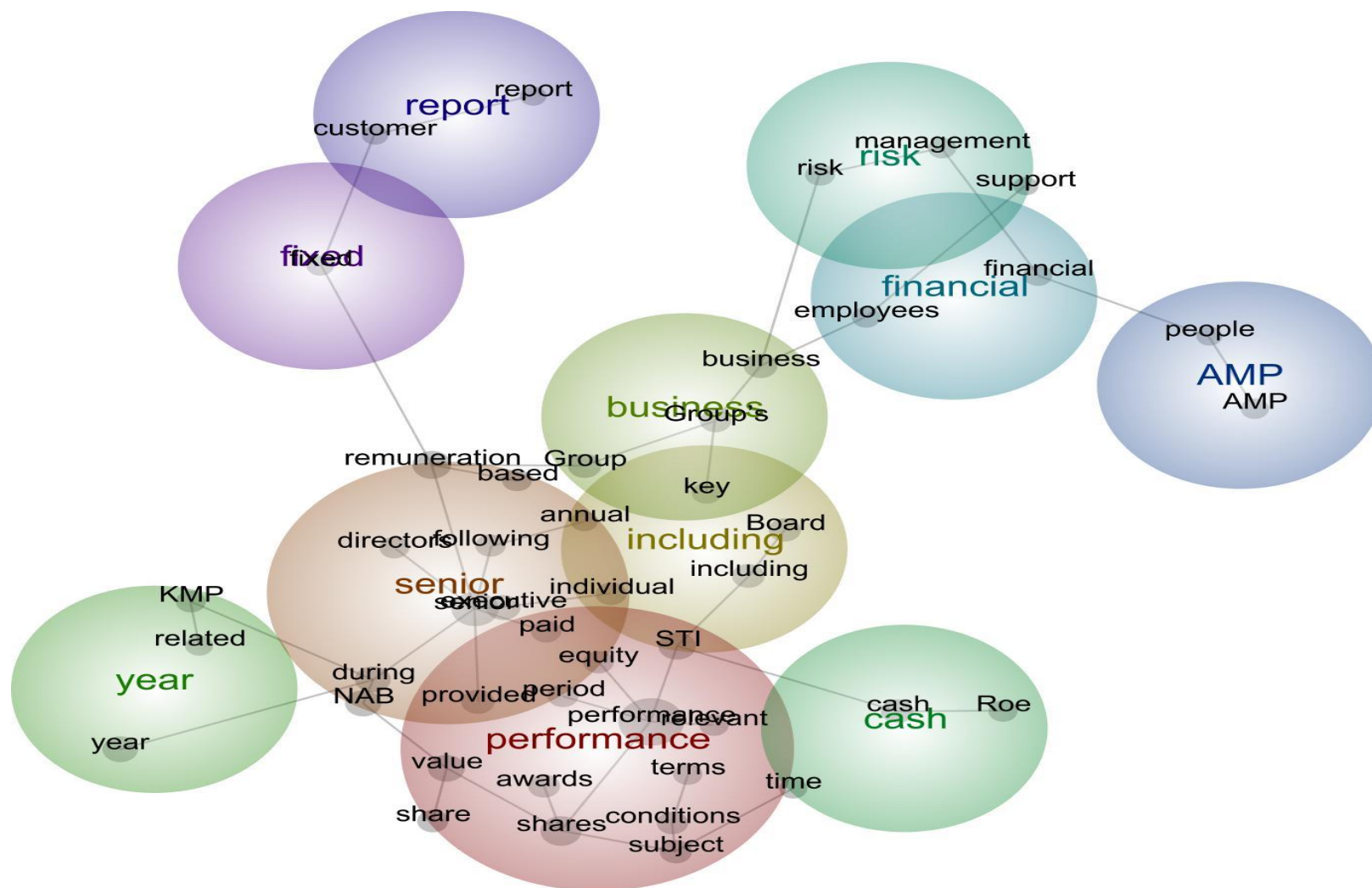
Figure 19: **2016 All Finance Org ST**

Figure 20: **2016 All Finance Org FR**
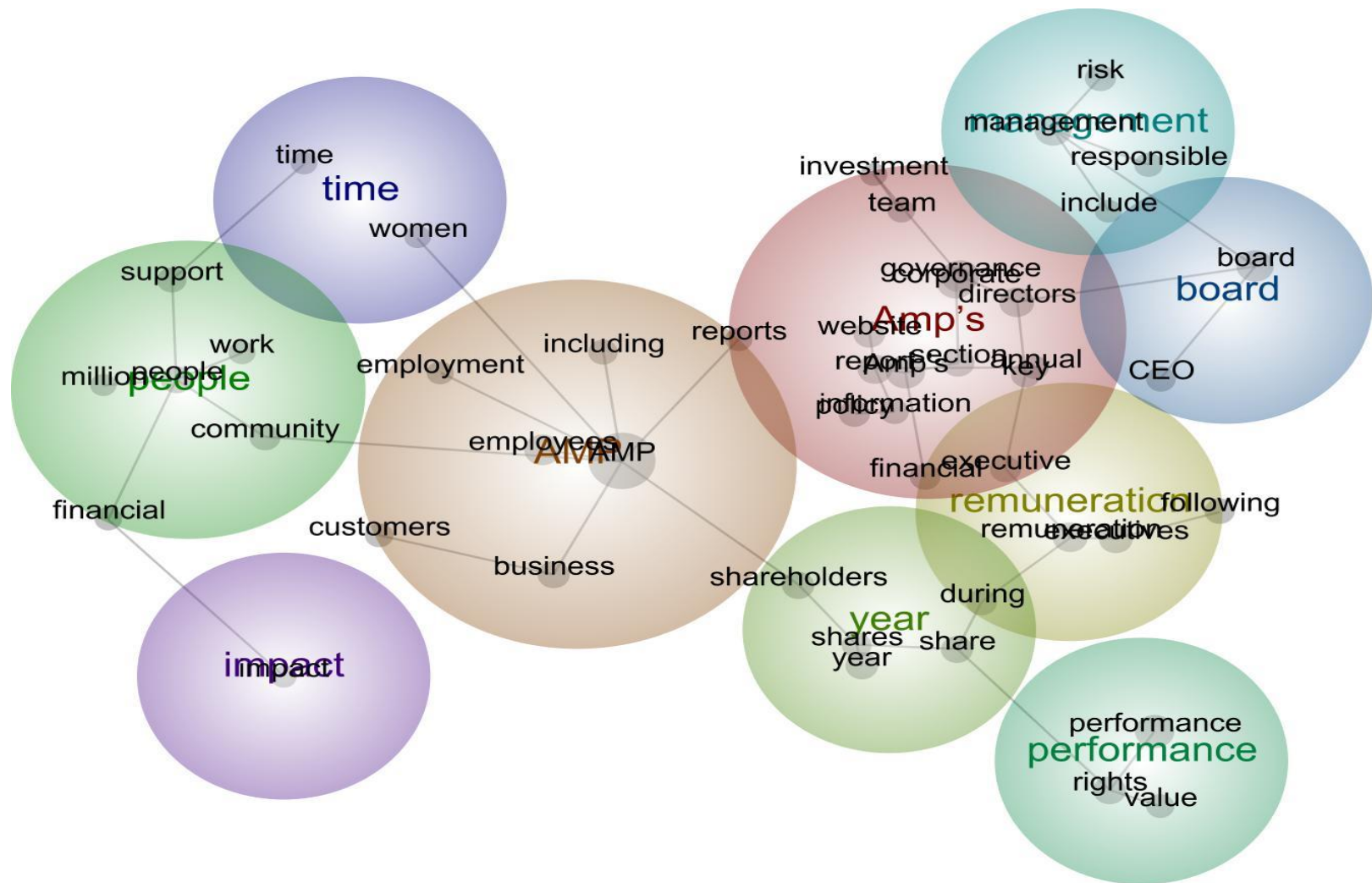
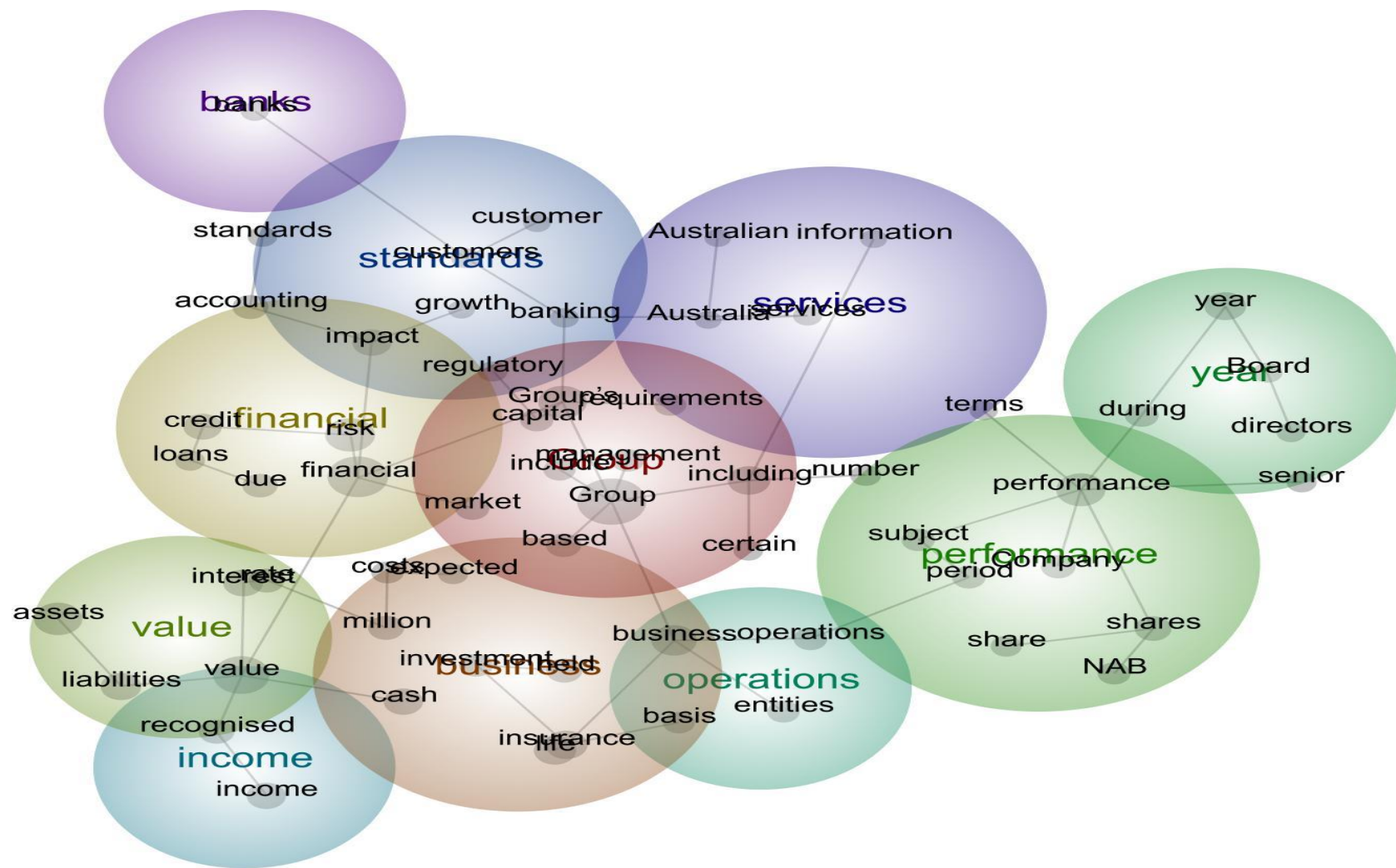Figure 21: **AMP ST**
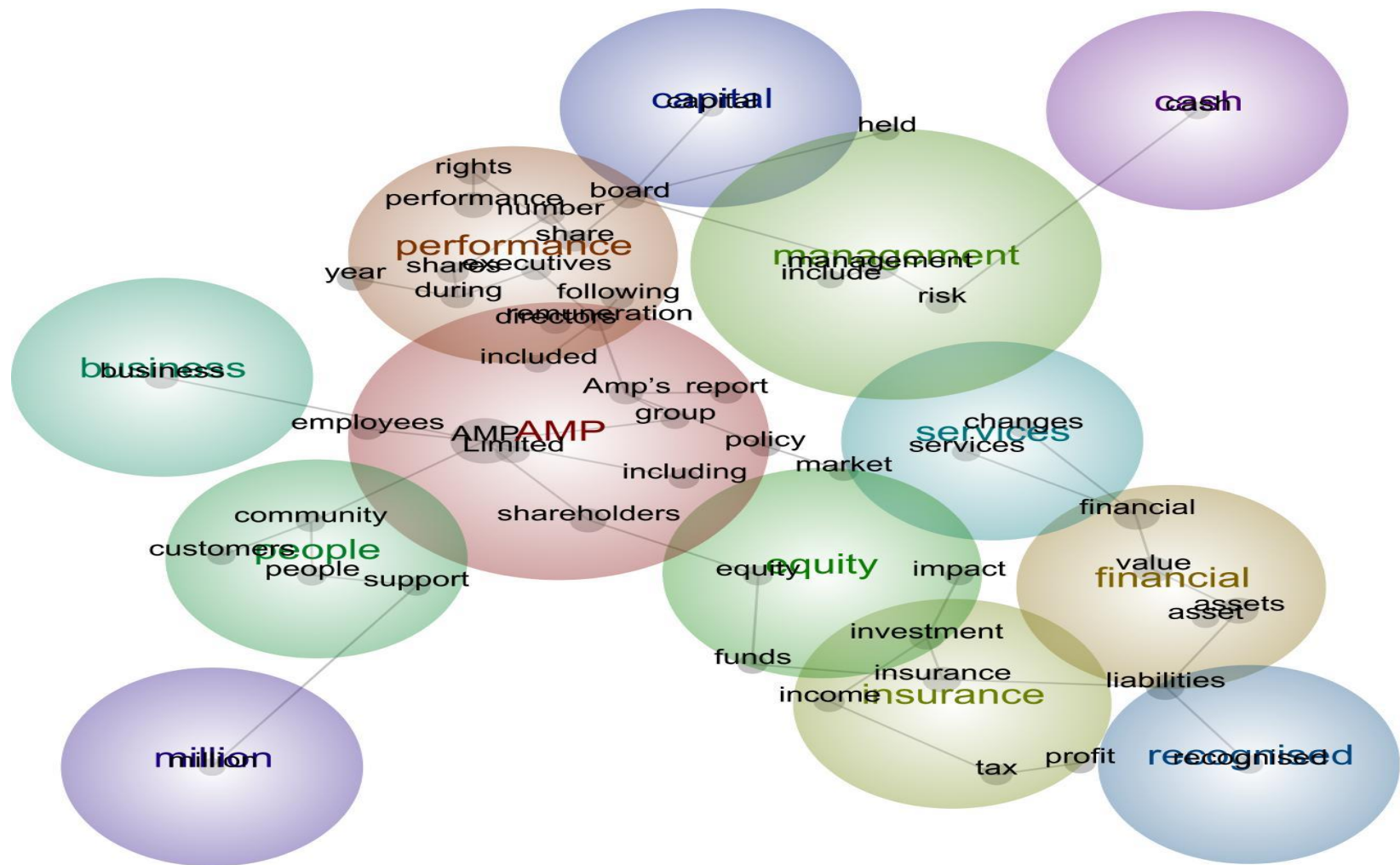
Figure 22: **AMP FR**

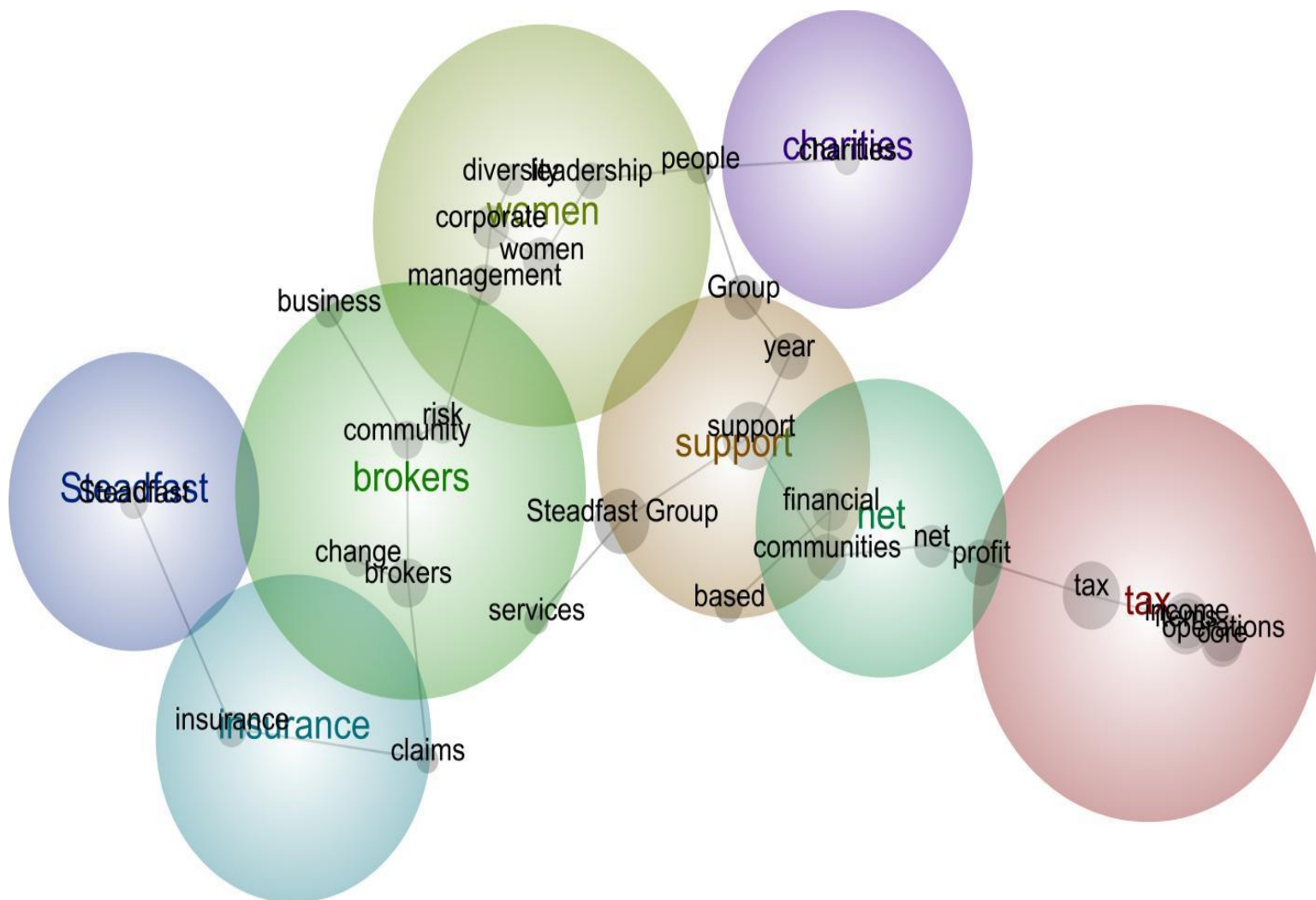Figure 23: **NAB ST**

Figure 24: **NAB FR**
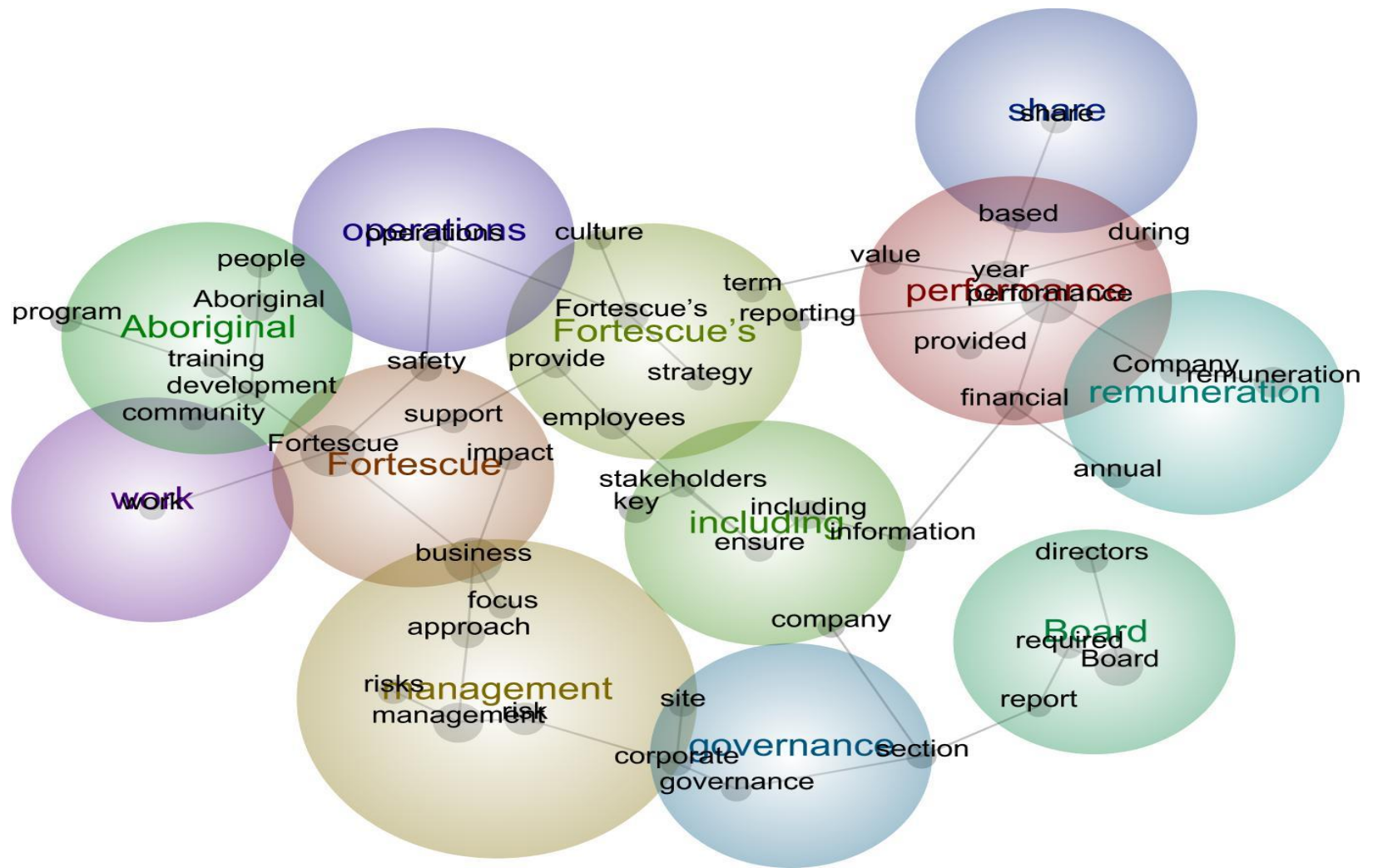
Figure 25: **Steadfast ST**

Figure 26: **Steadfast FR**
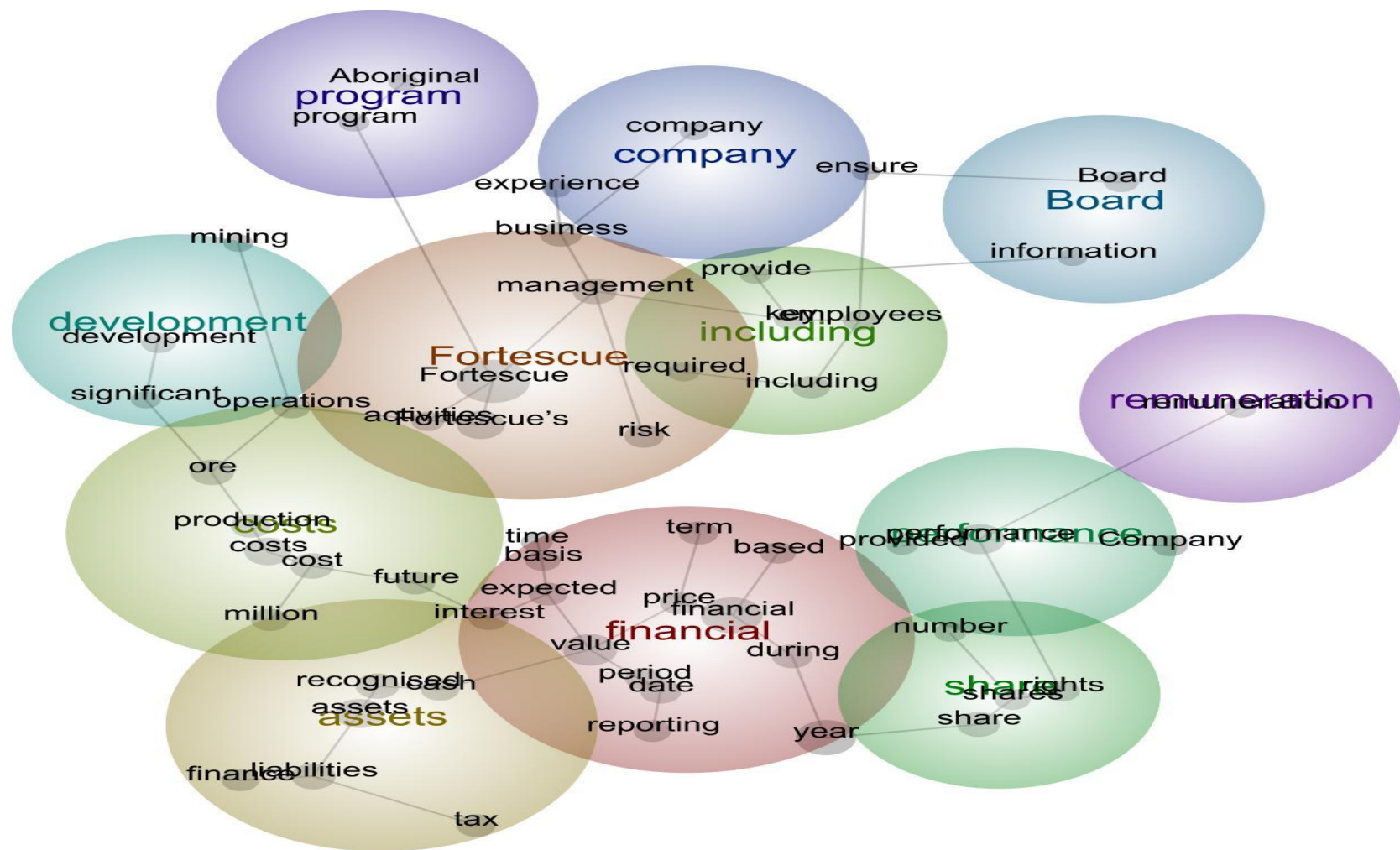
Figure 27: **Fortescue ST**

Figure 28: **Fortescue FR**

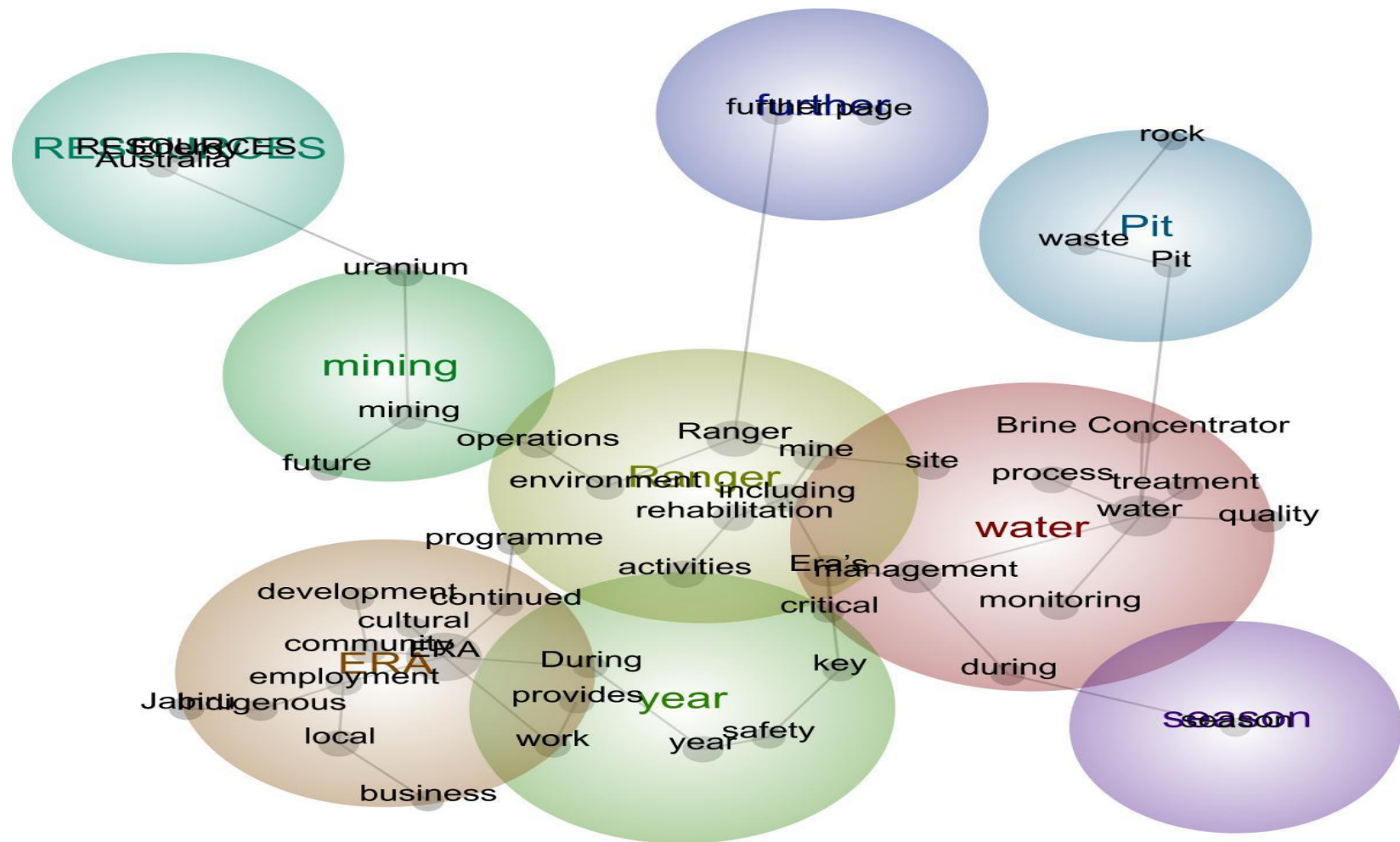Figure 29: **Energy Resource Australia ST**
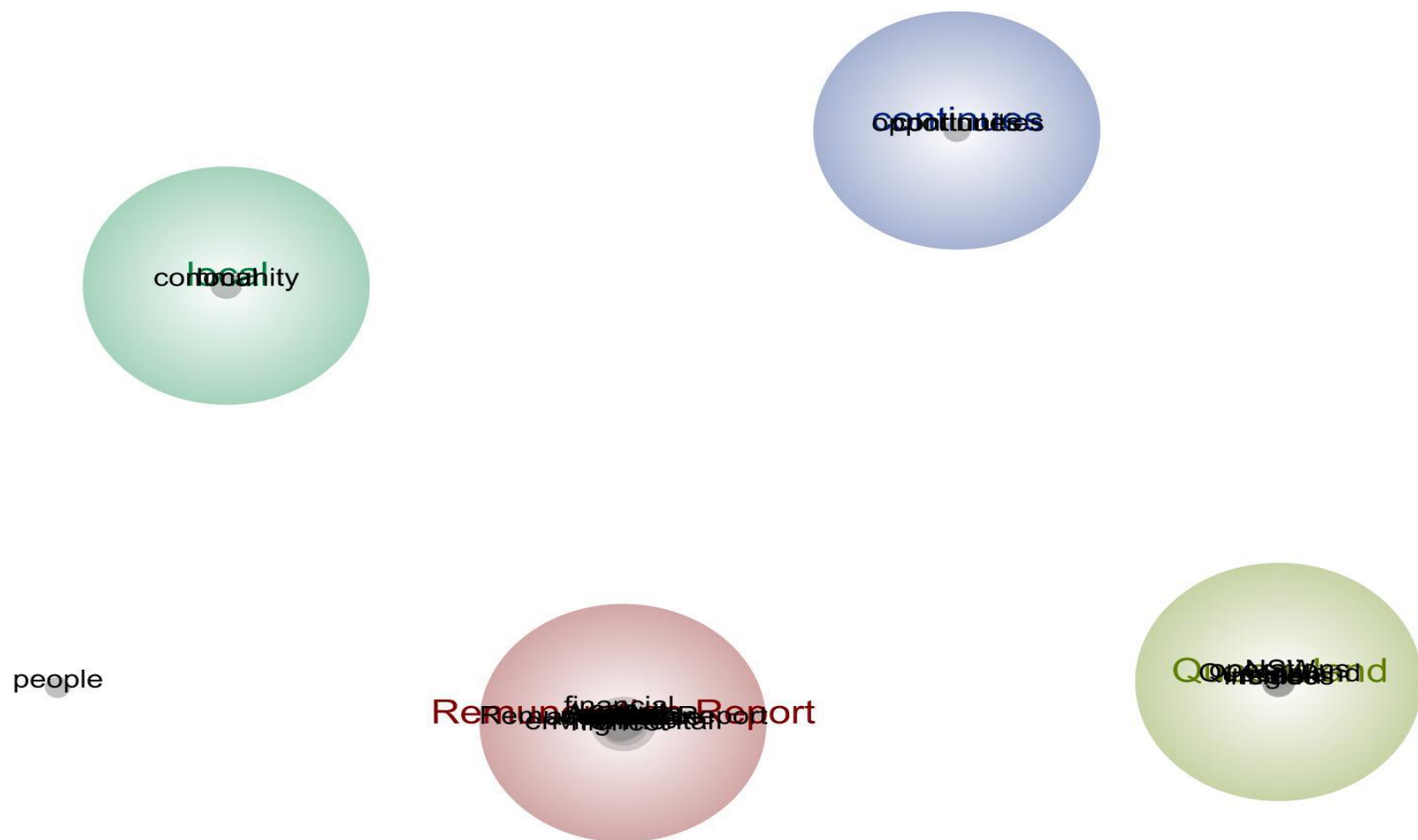
Figure 30: **Energy Resource Australia FR**
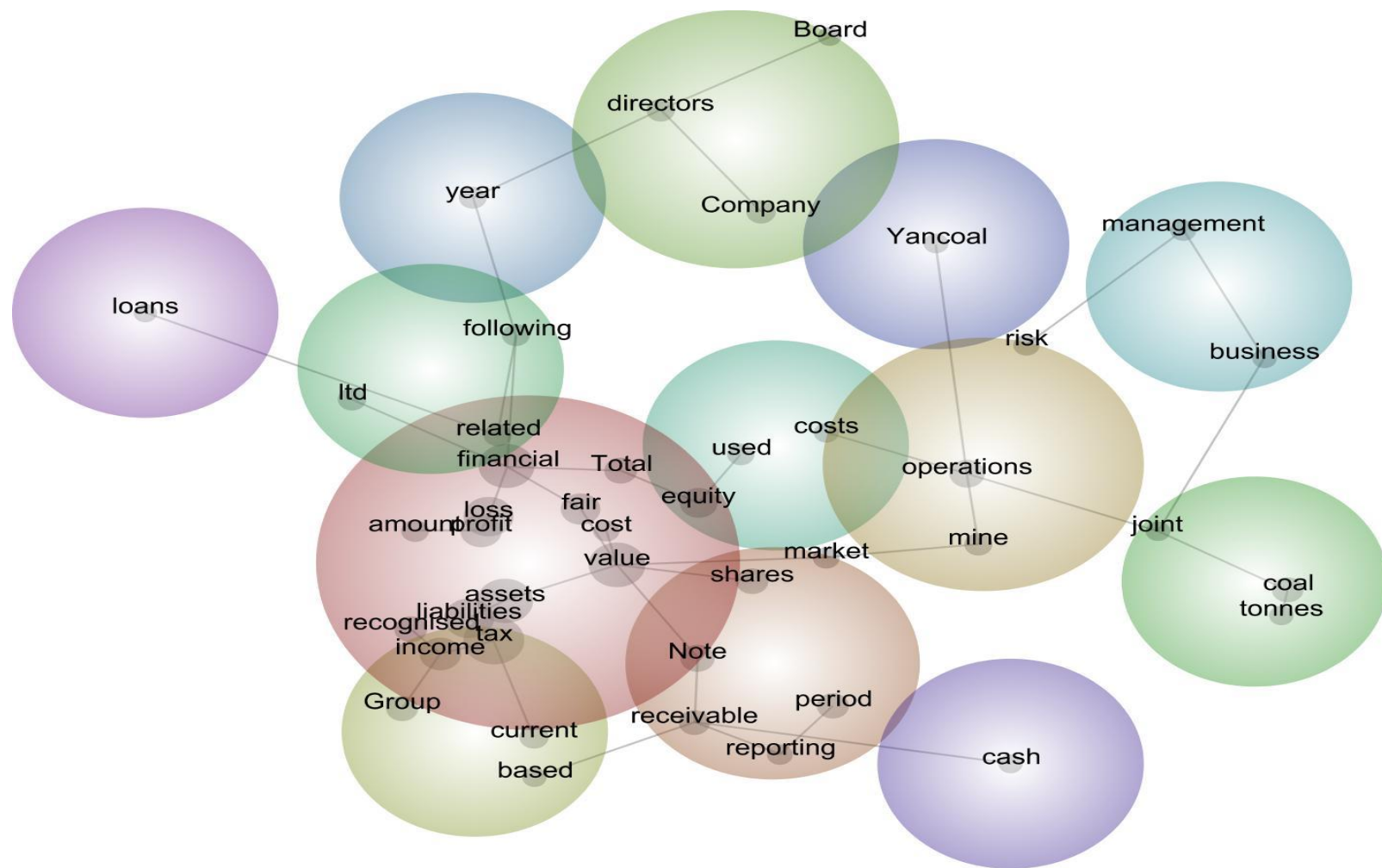
Figure 31: **Yancoal ST**

Figure 32: **Yancoal FR**

Chapter 5: Conclusion

5.1   Conclusion

This project asserts that relatively insignificant attention is paid to the social and individual sustainability reporting in of Australian organisations. This study agrees with former studies claiming increasing trends of CSR reporting, via a brief review of corporate reports from sixty randomly-selected organisations from finance, mining, and manufacturing sectors. On the other hand, the study argues against the quality of CSR reporting based on the in-depth analysis of six organisations from the finance and mining sectors.

The study is based on the belief that neglecting CSR reporting and social aspects is the reflection of inconsistency in the existing definitions of sustainable HRM and interpretations which have not conveyed a strong message stating the necessity of practical social policies corresponding with current circumstances. The attention to social aspects is broad enough to the extent that the definition of green HRM and sustainable HRM are uncertain. Scholars have defined different versions of sustainable HRM pertaining to existing circumstances and the field of study at the time. Green HRM has several definitions that proves the ambiguity of the concept of sustainability in HRM. In spite of various green HRM definitions, they focus on the practicality of their policies which substantially increased the environmental concerns of HRM to the point that all firms have reported their environmental policies and practices more frequently than social policies and practices. This project found most sustainable HRM definitions do not correspond with the current world situation, thus, it provided a modified version of Ehnert's (2009) definition with the aim of raising more attention to human resources by emphasising word selections that convey feasible actions in favour of human resources.

In another attempt, a set of indicators were determined as the criteria for a socially sustainable society. These indicators were utilised as the basis of analysing and discussing the organisation reports.

The study employed a qualitative research approach in the form of documentary research that objectively reviewed the CSR reports. The findings from the finance sector suggest Australian financial organisations contribute insignificantly to social sustainability and the representation is even worse in regard to individual sustainability. Similarly, mining organisations presented insignificant contributions to social and individual sustainability, yet performed relatively better than the finance sector.

The study found that the main objective of organisations is improving organisational performance, focusing merely on limited social aspects that deliver stronger competitive advantage to the organisations against other rivals. Among all six organisations, only one organisation from the mining sector highly appreciated the prominence of social and individual sustainability by presenting a sufficient number of case studies pertaining to social indicators. Surprisingly, it is noted that the points which were declared by other organisations in 2014 CSR reports were pointed out again in 2015 and 2016 CSR reports.

In general, the findings suggest an opposing view to the concept of sustainability, which proclaims the importance of economic, environmental, and social dimensions. Interestingly, in spite of acknowledging the prominence of sustainability, the majority of organisations tend to actively act in their own best interests and rule out those which will cost them in the short term. Thus, the organisations first consider economic sustainability that is in line with their visions to enhance financial performance and sustain economic growth in accordance to shareholder interest. Second, they generally act responsibly towards the environment to improve their reputations. And lastly, the organisations may consider social aspects as they increase the level of productivity among employees for the sake of enhancing organisational performance.

The study utilised Leximancer software to generate automated text analyses of report documents. The results of the software analysis certified the results of the report review analysis. They suggested that, despite positive outcomes of the overall analytical results in favour of social sustainability, the in-depth analysis of organisations by sector as well as individual analysis of each organisation suggest devastating conditions for employees. It reveals that the organisations have neglected the importance of non-organisational practices. It illustrated that organisational concerns outperformed non-organisational concerns, according to the concept maps.

Self- interest is often the winner when it comes to deciding between two conflicting dilemmas. Commonly, many individuals or groups seek their own best interest despite the

consequences for other parties. It can be concluded that the selected organisations act out of their shareholders self-interest and overlook the importance of social practices for the sake of employees and society.

As the findings suggest, this study recommends that organizations should play active role in responses to economic, environmental, and social sustainability movements. Organisations should rethink of their priorities and reshape their EGO into *Embark Good Orientations* within themselves by focusing on social practices and acting more responsibly towards individual employees and society.

5.2   Contribution

This project attempted to employ qualitative research by looking at social and individual sustainability from two perspectives – internal and external. In contemporary literature the researchers place low emphasis on addressing sustainable HRM from both an internal and external perspective. Therefore, the thesis aimed to combine these two perspectives and investigate the existing conditions of society and individual employees in Australian organisations.

Another contribution is the review and teasing out the existing definition of sustainable HRM. The project attempted to explore the potential of these definitions. It then introduced a modified definition and comparatively discussed its feasibility in accordance with current circumstances.

The final contribution of this study was in relation to research methodology and employing Leximancer to evaluate and analyse the level of attention to social and individual sustainability through analysis of organisational reports for the first time in the field.

5.3   Future Research

This study attempted to fill a gap in the field of HRM, particularly regarding social dimensions of sustainability. However, a number of limitations – time constraints, limited word count, and lack of collaboration with industries – restrained the full potential of this project. An extended version of similar research could be completed by selecting a greater number of organisations and covering more sectors, or gathering primary data by conducting interviews with employees

from several organisations. Either method could fill gaps in the field of social literature and improve the accuracy of the results, leading to a more reliable inductive conclusion.

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