



Evaluating Corporate labor practices and decent work disclosure aligned with Global Reporting Initiative (GRI) G4 Standards

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ABSTRACT

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This paper explores corporate labor practices and decent work disclosure by adopting a framework of Global Reporting Initiative (GRI) standards among listed manufacturing firms in Pakistan. For this purpose, the data collected from PSX-listed manufacturing companies over a five-year span started from the fiscal year 2017 through 2021. For this purpose, this study utilized 15 sub-dimensions of social sustainability based on the Global Reporting Initiative as benchmarks for corporate labor and decent work disclosure. The findings demonstrate that the TAI score of labor and decent work disclosure increased year over year by 18.40 in 2017 and reached 22.30 in 2021. Companies' annual or CSR report encompasses labor practices and formally reports them. The checklist item "Employment" in this study's focused point and commonly disclosed element. Companies disclose less information regarding "labor-management relations" and "diversity and equal opportunity" issues. Only six companies, Fauji Fertilizer, Fatima Fertilizer, Atlas Honda, Crescent Steel, ICI Pakistan, and Akzo Nobel, have fully GRI-based disclosure practices, according to the brief document analysis. In contrast, other companies are on the way to following the GRI guidelines, SDGs, and labor laws. The findings imply that stakeholder theory and legitimacy are relevant in explaining labor disclosure (LAD) information.

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Introduction

Corporate social responsibility disclosure (CSRD) has become a pervasive worldwide notion. Numerous studies have delved into the comprehensive analysis of CSRD, evaluating transparency (Amran et al., 2017; Ehsan et al., 2018; Hamid et al., 2020; Haniffa & Cooke, 2005; Riyadh et al., 2019; Shabbir et al., 2020; Syed & Butt, 2017). Generally, businesses focus on economic, environmental, and social activities to be more responsible toward sustainability (Hayat et al., 2021; Orij, 2010; Smith et al., 2005). The following research has focused only on social disclosure, such as environmental effects, workforce and social well-being, occupational health and safety, product responsibility, etc. A few studies have focused exclusively on labor disclosures, especially in developing nations such as Pakistan.

The growing need for labor practices and decent work (LADW) placed responsibility on manufacturing firms from emerging countries, like Pakistan, aligned with GRI standards. Employees are considered a firm's "primary stakeholder" (Donaldson & Preston, 1995; Freeman, 1984), and businesses that value immense standards for moral behavior toward their workers are seen as being more socially responsible (Cohen et al., 2012; Parsa et al., 2018). Corporations contended a broad range of labor and human rights issues, for example, child labor, occupational health and safety, compulsory labor, and collective bargaining (Das et al., 2021; Mahmood et al., 2018); consequently, casualties and incidents happened (Argilés-Bosch et al., 2014; Cahaya & Hervina, 2019), thus emphasized by the stakeholders (Tsalis et al., 2018). As a result, businesses initiate CSR plans that improve employee working conditions, create awareness, and develop skill development programs to uphold a pleasant work environment (Ali & Rizwan, 2013; Khokhar et al., 2020; Sajjad & Eweje, 2014). Yet, only a few studies have concentrated on LADW disclosure in CSR reports (Bananuka et al., 2022; Hamid et al., 2020; Szegedi et al., 2020).

The public's interest in corporate labor and decent work disclosure (LADW) information has grown since it demonstrates how much businesses value the prosperity and development of employees (Subbarao & Zeghal, 1997). Safe and healthy work environments, gender discrimination, child labor, labor relations, training, and development are matters of concern for businesses around the globe. According to Vuontisjärvi (2006), company-employee relationships are important prerequisites for CSR. Businesses with a good reputation for corporate social responsibility frequently step up their communication to keep employees happy and improve staff retention (Branco & Rodrigues, 2009). This argument explains the value of employees and also concentrates on internal employees for satisfactory CSR activities. If a company provides a better and higher level of CSR to its workforce, then the company will pursue CSR activities for external stakeholders, namely contractors, customers, and surrounding people, etc. Considering the lack of research on corporate labor and decent work disclosure, conducting further study is necessary and beneficial..

Against this background, this article aims to obtain corporate labor and decent work by analyzing annual and CSR reports. The following research question is being addressed through this study:

To explore the extent of disclosure of LADW indicators of listed manufacturing companies

from Pakistan.

2.0 Literature Review

Two theories serve as the foundation for research: stakeholder and legitimacy theories. According to Gray et al. (1995), corporate social disclosure, for example, labor and decent work disclosure, is a complicated process that needs to be explained with the help of different theoretical perspectives. A number of corporate social disclosure studies used both stakeholder and legitimacy theory (Islam & Deegan, 2010; Islam et al., 2021). Under legitimacy theory, a company and society enter into a compact, and voluntary disclosure is a way to deal with the legitimacy gap (Faisal et al., 2012; Henderson et al., 2004). Legitimacy is necessary for the survival of the company; otherwise, the company's license may be at stake if firms do not follow the ethical values of society (Dowling & Dowling, 1975). Only a few studies have studied labor or workplace disclosure, and legitimacy theory is supported. A study conducted on Australian garment and textile companies conducting operations in Bangladesh discovered that regardless of global concern, disclosure of employee health and safety conditions at the workplace and labor laws are inadequate (Kamal & Deegan, 2013).

According to legitimacy theory, companies used CSR reporting as a means of societal claims (Deegan & Blomquist, 2006; Deegan & Unerman, 2011). Belal and Robert (2010) reported that stakeholders are the primary emphasis, encompassing a relationship with stakeholders such as shareholders, employees, labor unions, and society. Stakeholder theory suggests an association of stakeholders (internal and external) with business (Smith et al., 2005; Sweeney & Coughlan, 2008). Many studies on social disclosure have used stakeholder theory (Gardiner, 2022; Godil et al., 2014; Hossain et al., 2016; Orij, 2010; Smith et al., 2005; Vitolla et al., 2019) and have the power to coerce firms to conduct business according to the expectations of stakeholders.

Prior to the 1990s, research on labor reporting primarily concentrated on employees rather than the formal yearly reports that businesses produced (Webb & Taylor, 1980). These reports include details on the companies themselves, such as data about shareholders and financial statements with references to organizational objectives (Webb & Taylor, 1980). In recent years, stand-alone reporting on economic, environmental, and social issues has increased (Higgins & Coffey, 2016). In addition, stand-alone sustainability reports solve the problem of information asymmetry and satisfy stakeholders about social sustainability (Clarkson et al., 2011). Ruhnke and Gabriel (2013) suggested that sustainability reports provide more comprehensive and high-quality information to enhance the company's credibility.

A number of voluntary guidelines have been initiated, such as UN Global Compact, GRI, and ISO 26000 (Bonsón & Bonsón, 2015), that suggest guidance on corporate sustainability. These guidelines strengthen the reporting procedures aligned with signaling theory (Bonsón & Bonsón, 2015; Vigneau et al., 2015). GRI was initiated in the mid-1990s with the objective of launching a structure that caters to the needs of shareholders and society. For this purpose, the first set of GRI guidelines was launched in 2000. The GRI G3 version was introduced in 2006 to report corporate sustainability and implement the key performance indicators. The GRI G4 was introduced in 2006

and provides greater insights for labor disclosure. Labor practices have been considered a crucial aspect of social sustainability (Mani et al., 2018). Yet, there is a lack of standardized labor practices and enforcement laws in emerging nations compared to developed nations (Crane et al., 2019). In order to investigate labor practices worldwide, the International Labor Organization (ILO) established fundamental labor standards in 1998. The basic aim of this standard is to simulate harmony between human rights and procedural law (Alston, 2005), often referred to as a “decent work” plan. The United Nations agenda for Sustainable Development Goals 2030 also places enough emphasis on fair employment for all men and women and eliminating gender discrimination. Cahaya et al. (2015) demonstrated two viewpoints of workforce-related disclosure: labor-related disclosure (Khan et al., 2019; Loliwe, 2016) and intellectual capital (Kent & Zunker, 2013; Vuontisjärvi, 2006). According to Kansal and Joshi (2015), employees are the assets of the firm and incorporate "skill, knowledge, and technical ability, as well as personal abilities such as aptitude, attitude, intelligence, energy, commitment, aptitude, imagination, teamwork, collaboration, and a focus on achieving company objectives." CSR disclosure for labor and decent work have increased the corporate accountability and transparency level by adopting the ILO standards (Das, 2017) and satisfied the stakeholders.

A study was conducted on 131 firms to find the level of labor and human rights disclosure, and the results revealed that firms that follow the GRI standards in their reporting are fallacious (Parsa et al., 2018). Many companies report ordinarily or fulfill the requirement, while few companies fully follow the GRI standards with statistics. Previous research results show that labor disclosure has been briefly discussed and reported by large companies (Cubilla-Montilla et al., 2019; Dixon et al., 2019). In Pakistan, corporate sustainability reporting, such as labor disclosure, human rights, and product responsibility disclosure information, is in its early stages (Mahmood et al., 2017). There is no legal requirement from the regulatory body; for example, the Securities and Exchange Commission of Pakistan has no legal obligation for the implementation of GRI standards.

3.0 Methodology

The sample consists of manufacturing firms registered on the Pakistan Stock Exchange (PSX). A total of 19 manufacturing sectors, comprising 210 firms in PSX, if all manufacturing firms are considered for research, then theoretical results are more generalizable for non-financial reporting (Khan et al., 2019). The following requirements are fulfilled by the non-financial firms:

- The annual or CSR report is composed in English.
- all the non-financial firms registered with the Pakistan Stock Exchange
- All the companies must have sustainability or CSR practices.

For this study, labor practices and decent work disclosure (LADW) was measured through the TAI score according to the GRI guidelines (Cahaya et al., 2008; Ho & Taylor, 2007). Corporate labor and decent work practices indicators have 15 items (table 1) that induce firms to communicate LAD information in annual CSR reports. The 15 items are further divided into six subcategories: employment (3 units), labor management relations (2 units), occupational health and safety (4 units), training and education (3 units), diversity and equal opportunity (2 units), and

labor compliance (1 unit).

With regard to labor (LADW) disclosure, the current research employed content or document analysis to gauge the extent of disclosure. Content analysis is often used for the analysis of corporate sustainability and social responsibility (Dagilienė & Mykolaitienė, 2015; Font et al., 2012; Jose & Lee, 2007; Philippe & Durand, 2011; Sutantoputra, 2009). It is the most popular study technique for evaluating social and environmental disclosures (Abu Baker & Naser, 2000; Villiers & Alexander, 2014). Document analysis is a technique to present valid, reliable, and repeatable results from data (Krippendorff, 2018).

The scoring for labor and a decent work disclosure checklist was examined by utilizing a six-point scale adapted (Jamil et al., 2020). The scale is based on the six-point scale, which consists of 0 = zero disclosure, 1 = disclosure within two lines, 2 = detail in three to five lines, 3 = items described in detail with pictures, 4 = a checklist theme representing the cost involved, and 5 = a detailed explanation of them with the cost involved. It is preferred to utilize the scale because it considers the type and volume of information disclosed (whether quantitative or qualitative). The following table shows the labor and decent work disclosure (LADW) items.

Table 1: Proposed Labor and decent work Disclosure Indicators (GRI 2016)

Category	Linkage with GRI Indicators	GRI G4 Items	Description of Indicators
Employment	Direct	LADW1	Total number and rate of new employee hires and employee turnover by age group, gender
	Direct	LADW2	Benefits provided to full-time employees that are not provided too temporary
Labor/Management relations	Direct	LADW3	Return to work after parental leave
	Direct	LADW4	Minimum notice periods regarding operational changes including collective agreements
	Direct	LADW5	Percentage of total workforce represented in formal joint management–worker health and safety committees
Occupational health and safety	Direct	LADW6	Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities
	Direct	LADW7	Workers with high incidence or high risk of diseases related to their occupation
	Direct	LADW8	Health and safety topics covered in formal agreements with trade unions
Training and Education	Direct	LADW9	Average hours of training per year per employee by gender
	Direct	LADW10	Programs for skills management and lifelong learning that support the continued employability of employees

	Direct	LADW11	Percentage of employees receiving regular performance and career development reviews
	Direct	LADW12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group
Diversity and Equal opportunity	Direct	LADW13	Ratio of basic salary and remuneration of women to men by employee category
	Direct	LADW14	Percentage of suppliers that were screened using labor practices criteria
Labor Compliance	Indirect	LADW15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken

Table 2: Labor Disclosure Scoring index

scores	Explanation
0	Zero disclosure
1	Common Disclosure (one to two lines)
2	Precis qualitative explanation (Three to five lines)
3	Narrative description (one passage or more)
4	Quantitative description (one to five lines)
5	Qualitative description (one passages or more)

Source: (Jamil et al., 2020)

Accountability Index for assessment of labor practices and decent work disclosure (LADW)

The following accountability index will be used for measure the extent of labor transparency among Pakistani firms and using this formula for this purpose

$$AI \text{ of each indicator} = \frac{\text{Number of disclosed information by firms for each indicator}}{\text{Total observation for all firms}} \times \text{Obtained Score}$$

(1)

Next, for each sustainability indicator the Total Accountability index (TAI) used to compute the summation of Accountability index (AI)

$$TAI = \sum_{i=1}^{15} AI_i$$

Whereas, i represent the number of each sustainability items.

Results and discussions

Table 3 Average LADW scores and proportion of reported items

Percentage of reports with the information provided															
Average Score of Labor and decent work						Reference to indicator (%)									
Disclosure															
Checklist	Average Score					No Reference					Reference				
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
LADW1	4.87	4.89	4.88	4.86	4.89	0.01	0.01	0.01	0.01	0.00	0.99	0.99	0.99	0.99	1.00
LADW2	4.13	4.13	4.13	4.13	4.14	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
LADW3	0.05	0.05	0.05	0.08	0.10	0.99	0.99	0.99	0.98	0.97	0.01	0.01	0.01	0.02	0.03
LADW4	0.09	0.09	0.09	0.10	0.11	0.98	0.98	0.98	0.97	0.97	0.02	0.02	0.02	0.03	0.03
LADW5	0.88	0.95	1.00	0.96	1.59	0.49	0.49	0.48	0.46	0.27	0.51	0.51	0.52	0.54	0.73
LADW6	0.93	0.96	1.04	0.98	1.26	0.68	0.68	0.66	0.66	0.57	0.32	0.32	0.34	0.34	0.43
LADW7	0.21	0.27	0.29	0.29	0.72	0.89	0.89	0.89	0.87	0.63	0.11	0.11	0.11	0.13	0.37
LADW8	0.34	0.34	0.35	0.32	0.60	0.81	0.81	0.81	0.80	0.67	0.19	0.19	0.19	0.20	0.33
LADW9	1.08	1.17	1.20	1.14	1.35	0.53	0.53	0.51	0.51	0.45	0.47	0.47	0.49	0.49	0.55
LADW10	0.67	0.71	0.74	0.73	1.01	0.64	0.64	0.62	0.59	0.50	0.36	0.36	0.38	0.41	0.50
LADW11	0.59	0.61	0.62	0.57	0.80	0.69	0.69	0.68	0.66	0.60	0.31	0.31	0.32	0.34	0.40
LADW12	3.93	3.92	3.93	3.86	3.92	0.01	0.01	0.01	0.01	0.01	0.99	0.99	0.99	0.99	0.99
LADW13	0.10	0.10	0.10	0.08	0.11	0.97	0.97	0.97	0.97	0.96	0.03	0.03	0.03	0.03	0.04
LADW14	0.16	0.16	0.18	0.18	0.52	0.92	0.92	0.92	0.90	0.68	0.08	0.08	0.08	0.10	0.32
LADW15	0.39	0.41	0.42	0.42	0.90	0.78	0.78	0.77	0.75	0.51	0.22	0.22	0.23	0.25	0.49
Average															
TAI Score	18.40	18.76	19.02	19.46	22.03										
Threshold	37.5	37.5	37.5	37.5	37.5										
Total															
Score	75	75	75	75	75										

Note: Percentage disclosure of each LADW item and average scores of each item

The quality of LADW disclosure is assessed by utilizing the benchmarking approach. Table 3 presents the firm's focus on addressing LADW disclosure. An accountability index (AI) was applied to gauge the transparency level. Table 3 presents a brief picture of LADW disclosure scores

with reference and no reference disclosure also available. A brief summary of LADW disclosure available for the years 2017, 2018, 2019, 2020 and 2021 as the average TAI score for 2017, 2018, 2019, and 2020 was 18.40, 18.76, 19.02, 19.46, and 22.03 respectively, TAI score is below the cut point (37.5). TAI score improved slightly from 2017 to 2021 and rose steadily in the following years. The “Employment” indicator is a fully disclosed item. Three checklist points, LADW3 (return to work after parental leave), LADW4 (minimum notice period after operational change), and LADW13, have not been appropriately discussed or ignored according to their TAI scores 0.02, 0.03, and 0.03 for LADW13. It means that listed companies discuss only 2% LADW3, 3% disclosure level for LADW4, and 3% disclosure for LADW13. These three sub-indictors need the attention of policy makers and industrialists to address and implement in their organizations. Contrarily, TAI of LADW2 represent full disclosure, LADW1 (Total no. of new employees hired) showed 99% disclosure, LADW12 (composition of governance bodies) has 99% disclosure, LADW5 has 73% disclosure level, LADW9 showed 49% companies disclosure level, and LADW 10 (programs for skill development for employees) showed 41% disclosure level. Figure 13 shows the accountability index score for labor disclosure among listed manufacturing companies in Pakistan.

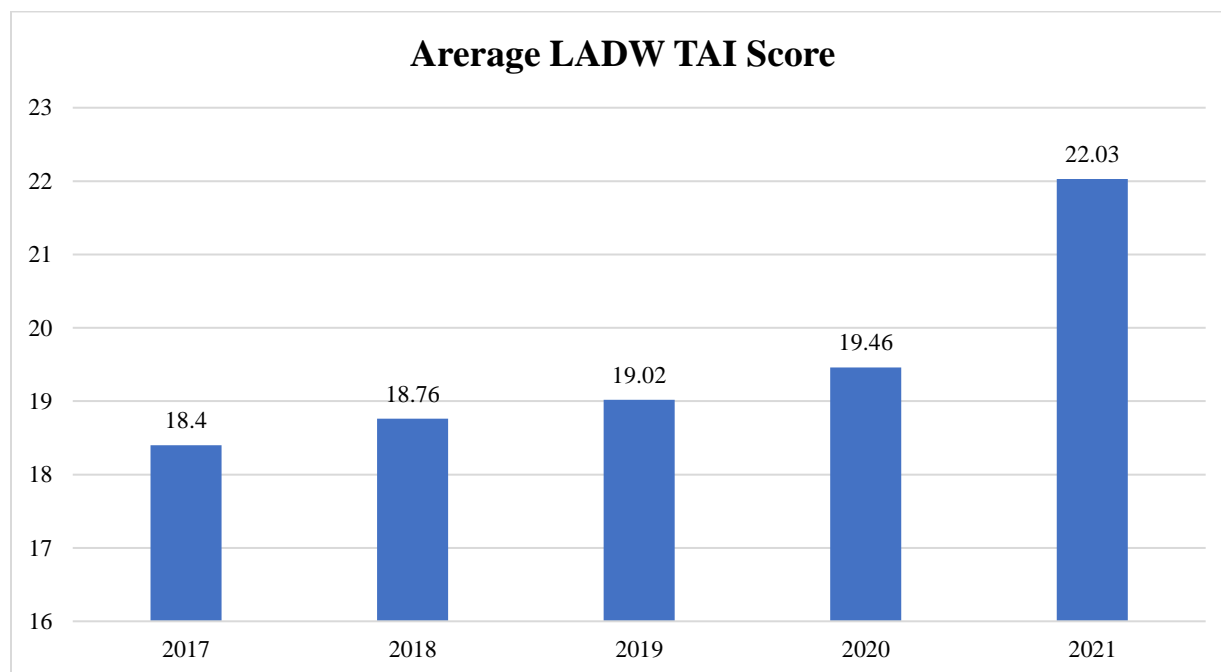
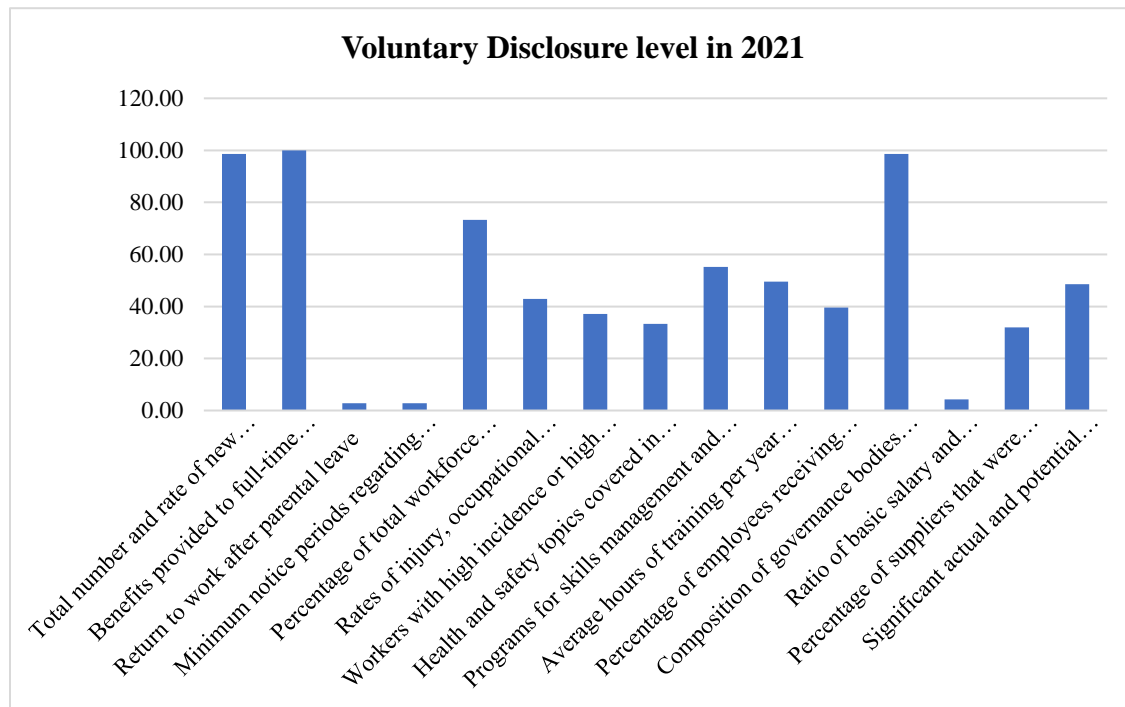


Figure 13. The disclosure level of labor practices and decent work disclosure

Indicator wise LADW disclosure level



Conclusion and Future Recommendation

The findings of this research indicate that non-financial firms disclose greater LADW details in annual CSR or sustainability reports to alleviate stakeholder pressure and legitimize their operational activities to assure societal demands. The labor disclosure (LADW) shows that company operations are socially responsible, taking care of their employees, and building a positive image. But there is a need to address labor management relations and equal opportunity items that also influence the level of labor disclosure.

Certain limitations shed light on the chances for subsequent research. First, understudy 210 companies belong to the manufacturing sector, while the service sector can also be part of the study. Second, a comparative study should also be done in the manufacturing and service sectors. Third, the findings of this research were restricted to only Pakistan and not generalized to other emerging nations with distinct institutional frameworks and governance systems. Thus, it is a lighthouse for similar other emerging economies to explore LADW disclosure. Consequently, future studies in the same setting might find contrasting results. Lastly, future qualitative research such as senior management interviews may also provide meaningful paths on how labor and human rights sustainability disclosure works and the costs borne by the company.

Shumaila Noreen: Problem Identification and Model Development

Dr. Fouzia Hadi Ali: Supervision and Drafting

Conflict of Interests/Disclosures

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