Third-Party Logistics Businesses and Social Sustainability Practices: The Case of South Africa

Mokheseng MAKHETHA[1] and Tumo KELE[2*]

[1]Engen Petroleum Ltd, Cape Town, South Africa
[2]Tshwane University of Technology, South Africa

Despite the increasing awareness of sustainability and Sustainable Development Goals (SDGs) by companies, the social aspects and practices thereof are often neglected. The social sustainability reporting by South African logistics companies is such an example and is largely unknown. The objectives of this study were to investigate the challenges that South African road logistics companies face when reporting their social sustainability performance and to determine measures that road logistics companies in South Africa can take to improve their social sustainability reporting. This was achieved qualitatively by means of semi-structured interviews of representatives of 18 large and medium sized road logistics companies in South Africa. The interview data was analysed using thematic analysis process. The study revealed some key findings that were not previously indicated in the literature review, particularly looking at social sustainability activities by road logistics companies and their reporting. The study determined various challenges that South African road logistics companies face when reporting their social sustainability performance and suggested measures that can be taken to mitigate these challenges. The study also suggested various legitimisation strategies that road logistics companies may implement in order to maintains correct legitimacy within the society. The findings of the study provide valuable insights into the concept of social sustainability with regard to road logistics companies in South Africa. The study uncovered themes unique to the social sustainability reporting by road logistics companies. For the implications, the study shows that social sustainability needs more attention by various stakeholders. The study also revealed that social sustainability elements are unique per industry and per country.

Keywords: *social sustainability, logistics, social sustainability reporting, legitimacy theory*

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[*]Corresponding Author:
Tumo KELE, Tshwane School for Business and Society, Tshwane University of Technology, Pretoria, South Africa

1. Introduction

1.1 Background

The 2030 Agenda for Sustainable Development (SDGs) has made sustainability reporting to gain more prominence among companies and socially responsible communities (Shaikh, 2022). Studies have shown that companies are integrating SDGs into their sustainability reporting frameworks (Elalfy et al., 2021; Khan et al., 2022; Shaikh, 2022; Tilt et al., 2020). The most commonly used framework for sustainability reporting is the Global Reporting Initiative (GRI) (Brown et al., 2009; Multaharju and Lintukangas; 2017; Siew, 2015;) which was designed to prioritise all stakeholders and not just the financial capital providers (van der Lugt and Mans-Kemp, 2022). Although seen as the de facto reporting framework, the GRI has been criticised by other researchers for various reasons (Milne and Gray, 2013; Moneva et al., 2006; O'Neill et al., 2011; Piecyk and Björklund, 2015). This renders the importance of not using GRI in isolation when reporting on sustainability, particularly when specific industries are assessed (Awuzie and Monyane, 2017; Kumar and Anbanandam, 2020; Zimara and Eidam, 2015). This is even more important when reporting on the element of social sustainability because of the cross-disciplinary nature of social sustainability as a concept that covers a broad range of knowledge from natural sciences, social sciences, and humanities (Dillard et al., 2009; Shirazi and Keivani, 2017). In order to be seen as socially conscious legitimacy theory emphasises that companies constantly put an effort to ensure that they are perceived as operating within the bond and norms of the society in which they operate (Deegan, 2009). Legitimacy theory posits that organisations disclose appropriate information with the objective of being accepted by society (Deegan and Gordon, 1996). Suchman (1995, p. 574) highlights that "legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions".

Despite the increasing awareness of sustainability by companies, researchers, and practitioners the social aspects and practices of sustainability are often neglected (Zimara and Eidam, 2015). This is mainly because the social aspect of sustainability does not yield economic benefits that are easily visible nor measurable (Schaltegger et al., 2007). The social sustainability reporting by South African logistics companies is largely unknown, based on the limited studies on this subject (Lane and Vanderschuren, 2011; Niehaus et al., 2018; Niemann et al., 2017; Piecyk and Björklund, 2014; Zaman et al., 2022). Most importantly there is less empirical work on how logistics companies utilise the legitimation strategies to improve the perception of their stakeholders with regard to the social sustainability activities and reporting thereof (Ofoegbu et al., 2018; Setia et al. (2015).

To address this issue we investigate the challenges that South African road logistics companies face when reporting their social sustainability performance. We also determine measures that road logistics companies in South Africa can take to improve their social sustainability reporting. We contribute to the body of knowledge on social sustainability reporting by logistics companies by exploring the social sustainability themes that are unique to this sector. We assess whether logistics companies can use the elements identified by this study to legitimise themselves to their stakeholders with regard to social sustainability.

The findings of the study provide valuable insights into the concept of social sustainability and its reporting by road logistics companies in South Africa. The study uncovered themes unique to the social sustainability reporting by road logistics companies. The emerging themes regarding social sustainability in this sector were also identified, which add further to the body of knowledge about social sustainability reporting in logistics sector. The key findings can be incorporated into the various legislations that guide companies in the various aspects of social sustainability, such as transformation, labour relations, etc. Practitioners and researchers could use the findings of this study to develop and improve frameworks for social sustainability reporting by businesses in various sectors.

1.2 Research Gaps and Research Questions

The trucking industry is the backbone of logistics sector, with a vital role in developing economies (Londoño-Kent, 2009). It is a key component of trade and a major contributor to economic growth of many countries (Evangelista et al., 2017). South Africa is spatially challenged, and the country has a relatively small economy in relation to a large land mass, with both commodities and production centres located far from ports and coastal areas (Cilliers and Nagel, 2017; Havenga, 2018). According to Havenga et al., (2016), transport costs are the main contributor to logistics costs, amounting to about 55% of the total logistics annually, in

South Africa. The South African freight costs are high relative to the size of the economy because of its large mining industry in the inland and related industrial development, both of which are far from the coastal ports (Havenga et al., 2018).

Notwithstanding the importance and positive contribution of logistics sector to the global economy in general and South Africa's economy, in particular, the sector has some significant negative impacts on the society and the environment. Transporting goods creates traffic congestion, air pollution, noise, and high fuel consumption, to name a few, with a direct negative impact on society. From a social perspective, although the logistics sector creates many employment opportunities given its labour-intensive nature, the sector has increasingly been criticised for its bad employee wellness practices particularly pertaining to drivers (Dubey and Gunasekaran, 2015; Maldonado et al., 2002; Maluleke and Dlamini, 2019). Many local communities strongly believe that South African logistics companies are not doing enough to employ members of the communities, which has led to some form of social activism. The freight trucks then become targets of vandalism and destruction (Road Freight Association [RFA], 2016, p.1). As is the case in many sectors of the South African economy, women continue to struggle for equal rights representation and job opportunities in the logistics sector (Naysmith and Rubincam, 2012).

Given that many logistics companies are global in nature, questions have been raised regarding the contribution of these companies to the well-being of the different societies where the companies operate (Litman and Burwell, 2006). From South African perspective, logistics companies have been criticised for having contributed to the negative historic impact of racial exclusion of certain sectors of the South African population from economic participation (Ntim and Soobaroyen, 2013).

Social sustainability reporting by South African road logistics companies presents various challenges. These challenges include but are not limited to the following: The reporting guidelines used do not cover all the relevant aspects that are important to the logistics sector and its stakeholders; there are many sustainability guidelines to choose from, most of which cover only a section of disclosures that are relevant to logistics companies; guidelines that lack embedded benchmarks that can enable a reader to gauge the progress made towards the set targets; variation in the sustainability reports which makes comparison of reports difficult and mandatory reporting requirements which are not complementary to the voluntary reporting guidelines already adopted by listed logistics companies. Most importantly, most reports do not cover the social sustainability aspect in detail resulting in the environmental and economic aspects gaining dominance in the reports

Research Question 1: *What challenges do South African road logistics companies face when reporting their social sustainability performance?*

Research Question 2: *How can social sustainability reporting by South African road logistics companies be improved?*

2. Theoretical Background

2.1 Sustainability Reporting Frameworks

Sustainability reporting frameworks typically refer to principles, initiatives or guidelines that companies use to assist them in their sustainability disclosure efforts (Siew, 2015, p.182). According to Baraka (2013, p.1988) "a reporting framework is a standardised system for consistently reporting Corporate Social Responsibility (CSR) management systems and CSR performance". There are many types of frameworks that companies may use. These frameworks may be global, sector specific, country specific or issue specific (Baraka, 2013). Some of the commonly used frameworks are as follows: Global Reporting Initiative (GRI); United Nations Global Compact; Carbon Disclosure Project (CDP); Greenhouse Gas Protocol (GHG Protocol) and World Business Council for Sustainable Development (WBCSD) (Lozano, 2020; Siew, 2015). One of the main problems with the frameworks is the lack of standardisation in terms of criteria and methodologies proposed. This has led to difficulties in comparing and benchmarking the sustainability performance of companies (El Bably, 2020; Siew, 2015).

GRI framework has emerged as the de facto guidelines for sustainability reporting among logistics companies and it is the commonly used reporting framework in South Africa (Niehaus et al., 2018). However, Some shortcomings of GRI have been identified. Some issues pertaining to the South African logistics industry are not covered in this supplement. The issues include the following: reverse logistics, which is a significant aspect of logistics that should be included in the sustainability reporting framework for logistics companies

(Niehaus et al., 2018; Tüzün Rad and Gülmez, 2017); and socio-economic transformation of the logistics sector, which is one of the key goals of the government (Ntim and Soobaroyen, 2013). Also the comparability of sustainability reports of these companies has remained problematic as they allow a variation in sustainability reports, given that companies can select favourable performance indicators not common to all reports and change the indicators from one year to another at will (Fonseca, 2010). Milne and Gray (2013) argue that GRI based reports do not cover major social issues that emanate from a company's activities, such as increased consumption, distribution of wealth, footprints, and so on. Moneva et al. (2006) claim that the sustainable development concept underlying the GRI framework runs the risk of losing sight of the big picture for sustainability and complicates getting an integrated view of business.

The lack of a comprehensive framework for social sustainability reporting by road logistics companies necessitates the research to assess the challenges that these companies face and also look into how their social sustainability reporting can be improved.

2.2 Social Sustainability Reporting

Social sustainability reporting in South Africa is strongly influenced by the sector for which the reporting is requested (Farooque and Ahulu, 2016). It is also influenced by the emerging factors as a result of continuous evolution of the social fabric of the South African society (Chaka, 2018; Colantonio, 2009; Fourie and Schoeman, 2006; Govindan et al., 2021; Labuschagne et al., 2005; Niemann et al., 2017).

While companies may choose from many guidelines and frameworks when they report on sustainability, social aspects and practices of sustainability are often neglected (Zimara and Eidam, 2015). The few studies that have been undertaken, with regards to logistics companies, looked at certain specific elements of social sustainability and not the concept holistically (Cozzolino et al., 2016; Kumar and Anbanandam, 2019 and 2020).

Furthermore, although South African logistics companies appear to have embraced sustainability reporting by adopting various sustainability reporting guidelines, sustainability reporting by these entities remains problematic for various reasons. This problem is more significant in the social aspect of the sustainability reporting by these companies. Firstly, the reporting guidelines used do not cover all the relevant aspects that are important to the logistics sector and its stakeholders, despite the significant impact of the sector on the society and the environment. The social sustainability aspect suffers most in this case. Secondly, a plethora of sustainability reporting guidelines have been developed that only cover a section of disclosures that are relevant to the logistics sector. Thirdly, some of the sustainability reporting guidelines adopted by the logistics companies lack embedded benchmarks that can enable the reader to gauge the progress made towards the set targets (Leavoy, 2010). Fourthly, listed logistics companies have been compelled to comply with mandatory reporting requirements which are not complementary to the voluntary reporting guidelines already adopted by these entities, as the two are neither integrated nor synchronised (Fonseca, 2010). This has resulted in duplication of sustainability reporting efforts that have resulted in information overload that limits the clarity of the reports (Fonseca, 2010).

The above problems have not only derailed the uptake of meaningful sustainability reporting by logistics companies, but also social sustainability reporting. They have in some cases, made companies resist reporting, due to lack of clear guidance on how to report on social sustainability and also sustainability in general. Worse still, some logistics companies have undertaken social sustainability reporting and sustainability reporting in general, as a means to legitimise their activities, without any commitment to improving their sustainability performance, an aspect that has led to a wide disparity between reporting and actual performance, thus rendering the reports mere public relations tools (Futtera Sustainability Communication [FSC], Sustainability and KPMG, 2010, p.17).

It is therefore important to undertake a research to understand social sustainability reporting by logistics sector in South Africa, particularly looking at the challenges these companies face and how the companies can overcome such challenges.

2.3 Legitimacy Theory

Suchman (1995, p.574) defines legitimacy as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions". The legitimacy theory emphasises that companies constantly put an effort to ensure

that they are perceived as operating within the norms of the society in which they operate (Deegan, 2009). The legitimacy theory posits that organisations disclose appropriate information with the objective of being accepted by society (Deegan and Gordon, 1996). Organisational legitimacy is variable across time, space, stakeholder groups and cultural groups. A company can therefore employ what is called legitimation strategies depending on its perception of its state or level of legitimacy (Lindblom, 1994). The company's legitimacy is threatened when there is a disparity between its value systems and the value systems of the society it operates in (Ofoegbu et al., 2018).

A road logistics company or any company for that matter, has a duty to understand the different aspects of the society it operates in. Based on this understanding the company should operate, perform social sustainability activities and report on its social sustainability in such a way that it gains and maintains correct legitimacy within the society. Examples of legitimacy aspects that a road logistics company should consider are, understanding cultural norms of the society and selecting Corporate Social Initiatives (CSI) based on such understanding, being part of local business forums and so on. It is therefore imperative that the road logistics companies should consider their legitimation strategies when reporting on their social sustainability.

2.4 Propositions

Proposition 1: Challenges faced by large and medium road logistics companies in South Africa have created gaps in the guidelines that they can use for social sustainability reporting.

Proposition 2: Challenges faced by large and medium road logistics companies in South Africa have created gaps in the materiality of information that they should include in their sustainability reports.

Proposition 3: Challenges faced by large and medium road logistics companies in South Africa have led to sustainability reports that are not comparable.

3. Research Design and Methods

3.1 Research Design

The research design used to answer the research questions in this study is exploratory qualitative research design (O'Brien et al, 2014). An exploratory qualitative research design is an inquiry approach that allows a researcher to explore human experiences in natural social settings; it allows a researcher to gather rich information from research participants (Kathlke, 2014). The exploratory approach was used in this research to uncover important information that the researcher might have missed when designing interview guide. The data was collected using semi-structured interviews. Themes were then deduced from the data. These themes were explored further and the theory on social sustainability reporting by logistics companies improved using the inductive approach.

Validity was improved by employing strategies of peer review of the research data and negative case analysis. Reliability was improved by consideration of the following: Interview questions wording that is clear and concise; establishing rapport with the interviewees and considering 'power relationship' between the interviewer and the participant.

3.2 Research Methods

The research instrument used in the study was a set of open-ended semi-structured questions, which allowed the researcher to not strictly follow a formalised list of questions. A semi-structured interview is a "qualitative research method that combines a pre-determined set of open questions (questions that prompt discussion) with the opportunity for the interviewer to explore particular themes or responses further" (Barclay, 2018, p.1). While one generic interview guide was the core of the interview, minor adaptions were made, in some cases, to customise the guide for each participant. Each interview session took approximately 45 minutes to avoid interviewee fatigue. During the interview, a recorder was used to record all the communication between the researcher and the participant after requesting for permission from the participant to do so.

A pilot study was conducted with two of the participants in the selected sample. After the pilot interviews, the interview guide was adjusted accordingly before the main research was undertaken.

3.3 Target Population and Sample

The population for this research was the large and medium sized road logistics companies in South Africa as classified in accordance with the National Small Business Act 26 of 2003, only. That is, road freight logistics companies that have a total number of 200 full-time equivalent of paid employees or more, have total annual turnover of R26 million ($1.44 million) or more and have a total gross asset value (fixed property excluded) of R6 million ($0.33 million) or more, as classified by South African National Small Business Act 26 of 2003 (National Small Business Act 26, 2003, p.10). The company size was used as the criterion for company selection. Large and medium sized companies were more likely to undertake significant activities in the marketplace and hence more likely to have social impact (Alnajjar, 2000; Hackston and Milne, 1996). Participants from a sample of 18 companies were selected, using purposive sampling technique, from road freight logistics companies that the researcher had access to. For each company only one participant was invited. The participants were selected based on their working knowledge of the sustainability reporting activities of their respective companies as well as the availability of their contact details and ease of access.

Table 1 shows the demographics of the respondents as well as some basic information about the companies the respondents worked for. All the respondents were senior executives of the companies. Only 39% of the respondents were female.

Table 1. Demographics of the Interview Respondents (Author's computations)

Respondent Code	Gender	Job Description	Number of years in the job	Qualifications	Age of company	Number of Employees
IR1	Male	Owner	15	Bachelors	15	320
IR2	Male	Owner	14	Diploma	50	200
IR3	Female	Operations Manager	14	Diploma	50	200
IR4	Male	Managing Director	10	Masters	17	900
IR5	Male	Financial Director	9	Bachelors	31	1000
IR6	Male	Operations Manager	2.5	Diploma	50	300
IR7	Male	Financial Director	0.25	Diploma	9	400
IR8	Female	Sustainability Executive	3	Honours	12	1950
IR9	Male	Managing Director	4	Doctorate	42	600
IR10	Male	Financial Director	12	Honours	22	1100
IR11	Female	Owner	12	Masters	12	230
IR12	Male	Managing Director	9	Diploma	36	1200
IR13	Female	Sustainability Executive	6	Honours	45	2000
IR14	Male	Managing Director	3	Matric	32	1800
IR15	Male	Marketing Manager	6	Bachelors	40	1020
IR16	Female	Sustainability Executive	0.33	Honours	>50	>3000
IR17	Male	Financial Director	9	Bachelors	26	480
IR18	Male	Managing Director	2	Bachelors	38	250

3.4 Data Collection

After the pilot study and required modifications were done in the interview guide the rest of the participants in the sample were interviewed. This was performed as a continuation from the pilot study. During the interviews of the main research the interview guide and interview questions continued to be adjusted to improve data collection. This was made to ensure that the data captured were rich in the required information that would assist in answering the research questions.

3.5 Data Analysis

The data from the interviews were transcribed verbatim, coded, and themed according to the research objectives and in accordance with the thematic analysis process adopted from the framework provided by Braun and Clarke (2006). The steps in this framework are as follows:

1. Familiarisation with the Data - The transcripts of the interviews were studied and relevant information in the transcripts was identified.
2. Generation of Preliminary Codes - Relevant codes were developed out of the interviews data.
3. Search for Themes - A set of themes was developed from the codes that were developed from the interview transcripts
4. Review Themes - The preliminary themes that were identified in the preceding step were reviewed, modified
5. Definition of Themes - The themes were further defined and refined to determine the aspect of the data that each theme captured
6. Production of the Report – The output of data, analysis and the related literature was converted into a report and findings that answer the research questions

The data analysis was performed using Atlas.ti software. Table 3 in Appendix A shows the themes and codes used in this study.

4. Research Findings and Discussions

4.1 Common Characteristics of Companies

Some common characteristics were uncovered from the sample used in the study. Most of the respondents mentioned that their organisations participate in humanitarian logistics. The companies that do not get involved in humanitarian logistics stated that it is because the design of their trucks is in most cases not suited for humanitarian activities that are in high demand. All respondents said that their companies invest in the local communities where they operate. Some companies invest directly into the community by contributing towards various causes that matter to the communities such as providing internships for the youths, contributing to community initiatives such as building creches, etc. Other companies prefer to partner with organisations that specialise in community initiatives. All respondents said their companies donate some money or materials to local communities in order to improve the communities' wellbeing. All respondents said that they train their stuff on job specific skills, particularly the drivers. All respondents said that their companies employ people from the local communities where the companies operate. They do this as a matter of policy and as part of showing their corporate citizenship in such communities. All the companies mentioned that they only have paid for jobs and hardly if ever, have jobs done by volunteering. Some use contracted labour during business peak times. All respondents said their companies have employee wellness programmes, in one form or another. Some companies dedicate a day quarterly, biannually, or annually for employee wellness days. Other companies make use of the bargaining council for employee wellness. Employee wellness, particularly driver wellness, is a key matter for the logistics industry and the communities in which they operate (Niehaus et al., 2018). A significant number of companies indicated that they have employee HIV/AIDS programmes. Some however, said that COVID-19 has taken the lead in terms of attention, and they are spending more resources on COVID-19 related matters than on HIV/AIDS.

All respondents said that their companies do everything in their power to ensure that the health of truck drivers is minimally impacted as a result of their occupation. This is achieved by, among others, proper route planning to ensure that truck drivers stop at places where they can get proper rest and be safe, and also avoid areas with heavy traffic. The result from the interviews is in line with the literature as indicated by Piecyk and Björklund (2015), who noted that occupational health is one of the aspects addressed by the logistics companies globally when dealing with social sustainability. All respondents said that their companies hire

people with disabilities, as a matter of policy. They said they match the disability with a suitable job that a person can do. While the truck driving job is seen as a challenge for most disabled people, one respondent mentioned that her company has a deaf truck driver who is assisted by a driver assistant. Another respondent said that his company has a driver with amputated legs and is using prosthetics. Based on the results from this study, the wellbeing of employees, particularly truck drivers, is amongst the top priorities for logistics companies in South Africa.

All respondents said crime is a major problem for logistics companies in South Africa. All respondents said that their companies are involved in CSI as a means to alleviate poverty within the communities in which they operate. All the respondents said that the employees of their companies are allowed to participate in the social activities of the company and to choose which activities they would like to participate in.

4.2 Challenges Faced by Large and Medium Road Logistics Companies in South Africa When Reporting on Social Sustainability

Humanitarian Logistics

The researcher adopted Kovács and Spens' (2007) definition of humanitarian logistics, which is the processes and systems involving the mobilization of people, resources, and expertise to help vulnerable communities affected by natural disasters and complex emergencies, reducing the loss of lives, and relieving human suffering. Some companies perform humanitarian logistics perform in conjunction with their clients, some perform it as a result of requests from the community and others perform it because it is part of their social sustainability strategy. The reporting of these activities also differs from company to company in terms of how they report it, the information they decide to divulge and who they target the message to. Some companies do not report every year. This presents a challenge in terms of comparing humanitarian logistics reports from different companies as there is no like for like comparison of the companies' performance. In order for the social sustainability reports to be decision useful, the reports should be relevant, reliable, readable, complete, and comparable (Kamala, 2014, p.5; Makan and Heyns, 2018a).

Investment in Local Community

The researcher adopted Jung's (2017) definition that investment in local community is the extent to which the company actively participates in aiding the local community. Investment in local communities is performed in various ways and under various conditions, by the transport companies. Some companies, particularly large companies, have well planned strategies for investment in local communities. Most of the companies in the sample, however, do not have strategies for investment in local communities. The report formats are also different as well as the quality of information reported. This presents challenges in the comparability of the information between various companies, in line with what Brown et al. (2009) alluded to.

Philanthropy

The researcher adopted Jung's (2017) definition that philanthropy is the extent to which the company actively participates in aiding the society through donations and commercial initiatives. Some of the companies just donate money and do not follow-up in terms of where the money was spent and how it was spent. Some companies only participate when they are asked to or when there is a significant occurrence such as a disaster, otherwise they do not necessarily participate in philanthropic activities as part of their operations per se.

This has created challenges in terms of the comparison of the extent of philanthropic activities amongst the logistics companies. Also, the information reported by these companies differs in terms of quality and quantity. Based on this analysis the researcher concluded that the reported information is not forward-looking and therefore poses significant challenges in terms of the information needed by the users of the reports, as stated by Hanks and Gardiner (2012) and Steyn (2014).

Stakeholder Participation

Some companies consult with the stakeholders for their social sustainability activities, some do not consult; some companies use third party organisations to consult with the stakeholders, especially the

surrounding communities. Meixell and Luoma (2014) stated that different types of stakeholders have different types of influence on the company's sustainability decisions depending on whether the sustainability issue is environmental or social. According to Kim and Lee (2012) stakeholder pressure influences the adoption and reporting thereof, of sustainability by logistics companies through the efforts of building a sustainability culture. The fact that a significant number of the companies do not consult their stakeholders, renders it challenging to assess the materiality and authenticity of any information they may report about their alleged stakeholder participation. It also creates a gap in terms of the guidelines that logistics companies may use to report on their social sustainability.

Enabling Social Innovation

The researcher defines enablement of social innovation as the design and implementation of new solutions that imply conceptual, process, product, or organisational change, which ultimately aim to improve the welfare and wellbeing of individuals and communities.

Family-owned companies do not seem to have an enabling environment for social innovation. As one respondent stated, "A lot of the senior people in the logistics companies are people that started in the companies when they were young. They came through the ranks and majority of them have matric as the highest qualification. They do not see the world the way it should be seen. And therefore, on their own, I don't believe that they can do it unless there's they do it cause there's pressure from government." This shows that most of these companies do not innovate enough in what they do in order to improve the wellbeing of their communities, despite what some literature says should happen (African business information, 2020). According to African business information (2020) the circumstances that road logistics companies find themselves operating under, such as driver security, fleet security, fuel costs, etc. force the owners of these companies to adopt technologies that will assist them to mitigate the negative effects of such circumstances. Such technologies emanate from external parties such as Original Equipment Manufacturers (OEMs) of the trucks, Fleet Management companies, etc. The bigger companies that are managed as cooperates are more likely to have a culture that enables social innovation (African business information, 2020). The different pace of innovation amongst the logistics companies poses a challenge of comparative analysis of their activities and resultant reporting on this element.

Skills

The researchers define a skill as the expertise or talent needed in order to do a job or task. Majority of the companies train their employees in the skills that are specific to the type of jobs that the employees do. A small number of the respondents mentioned that their organisations train their employees for other opportunities that the employees may want to take in the future, for example the truck driver may be trained to be a transport controller or accountant, etc. All respondents, however, said that their truck drivers have the opportunity to change careers within the company, such as moving from their current jobs to being a financial clerk, etc. The challenge is that truck drivers are some of the highest paid employees in the transport company and it would not make financial sense for them to change to lower paid jobs. Only 10% of the respondents mentioned that their companies have the right skills to write a sustainability report that is aligned with official frameworks such as GRI. While companies could outsource the reporting to experts of the subject, many do not have the resources to pay such highly skilled experts.

There is also lack of skills needed to manage the social activity programmes of the companies. Some companies perform the social activities on an ad-hoc basis and there is neither structure nor planning to perform such initiatives. Esser and Dekker (2008) stated that one of the requirements of the BBBEE Act is for companies to consider the broader South African community within its political and socio-economic context. This relates to, among others, skills training of the employees by employers. Based on the interview results the transport companies are not doing enough to meet the requirements of the BBBEE Act. The researcher's opinion is that these companies do just enough to ensure business continuity. Employer responsibility towards society and towards improvement of employee skills, have a strong impact on its attractiveness to a skilled workforce (Carballo-Penela, 2019). Whether logistics companies are seen as attractive by skilled workers should be determined by further research on the subject.

Integration and Diversity

The researchers define integration and diversity as having a culture that values uniqueness and invites diverse groups, thus ensuring that people with different viewpoints, cultures, genders, and races can take part in company life While the companies may have the majority of their employees as black, most of these black employees are at lower levels of the organisations. This is because most of the companies in the logistics sector are family owned and therefore managerial positions are held by family members. The employees in the lower ranks of the companies do not have much say in the running of the companies.

Only four companies in the sample were fully owned by black people as defined by the constitution of South Africa. This shows that the industry is still not diversified in terms of ownership. The industry is still in the hands of previously advantaged individuals by race. Similarly, the age range in the sampled companies is very much disproportionate. Most of the employees are older than 30 and very few are young.

For these reasons the companies in the logistics industry are not diversified in terms of race in management levels and age. The industry is also not diversified. The disproportions in the various groups within the companies and in terms of ownership within the sector pose a challenge when it comes to social sustainability activities and reporting thereof. There is no diversity of ideas to enable proper reporting to the stakeholders. There could also be bias in terms of the types of stakeholders the reports would be targeted at, and related information type and quality. Larger company boards and diversified ownership enable companies to increase managerial power, thereby increasing the focus on reporting by management as the number of executive members on the board increases (Buitendag et al., 2017; Ofoegbu et al., 2018).

Labour Practices

Based on the responses from the respondents the labour practices of the family-owned companies are different from those of corporates. In the family-owned businesses the owner determines policies and other labour related matters, which are sometimes different from what the law requires. This creates a discrepancy in the quality of information that is reported by the logistics companies.

Labour practices is one of the key components rooted in the social sustainability element of the Global reporting Initiative (Singh et al., 2020). Perez-Lopez et al. (2015) state that full disclosure of a company's information on labour practices, among others, is the key in proving that the company practices sustainable management. This is further emphasised by Sz'ekely and Brocke (2017) who affirm that in order to improve their profiles, companies should continue increasing their efforts on improving their labour practices beyond existing regulations.

Livelihood

Livelihood represents the means of securing the necessities of life The respondents said that the increasing costs of fuel and other logistics related costs such as insurance, etc. have made life increasingly difficult for the logistics company operators. This has led to the company owners having to cut back on some personal salaries and spending in order to enable to companies to survive.

In terms of the employees, the respondents mentioned that truck drivers spend a long time on the road and in some areas of the journey there is lack of the basic necessities of life such as lodging, toilets, place to buy food, etc. Available sustainability reporting guidelines do not articulate driver health and wellness well even though it is a key societal matter that impacts the livelihood of the society (GRI, 2000; Niehaus et al., 2018). Based on the analysis of the interview results the researcher concluded that livelihood in the logistics sector can be precarious, and it is affected by various factors. This is another element that transport companies do not report about in any way.

Employee Programmes

The researcher defines employee programmes as the programmes intended to help employees deal with personal problems that might adversely impact their work performance, health, and well-being. All respondents said their companies have employee wellness programmes. This is implemented in various formats at various intervals. The COVID-19 pandemic has affected employee wellness programmes of many

companies since they had to channel their resources to assisting the employees who are affected by the pandemic. Additionally, implementation of the employee wellness programmes involved people coming together in groups to see specialists. This could not be achieved during the COVID-19 pandemic due to social distancing. All these factors impact on the reporting by the companies in terms of information quality as well as comparability. While employee wellness has been identified as a key matter for the logistics industry and the communities in which they operate (Niehaus et al., 2018), it is not well covered in the sustainability guidelines, especially the most popular guideline used by many industries (GRI, 2000).

HIV/AIDS Programmes

HIV/AIDS programmes are defined by the researcher as the interventions that aim to halt the transmission of HIV and manage the disease in those that are infected. Some companies have HIV/AIDS programmes while others do not have them, this poses a challenge in terms of comparability of what is reported by companies in this sector. Also, those companies that have the programme, implement it in different formats, do not have reliable statistics, and are not consistent in implementation.

HIV/AIDS is not well articulated, as a major issue, in the current reporting guidelines, particularly the Global Reporting Initiative (GRI, 2000). This is despite Chaka's (2018) description of social sustainability reporting trends as progressive and continually reporting on matters of importance from a South African perspective, such as BBBEE, HIV/AIDS and equality.

Sustainability Policy

The researcher defines sustainability policy as the policy related to sustainability activities and their reporting to stakeholders. Only three respondents said their companies have policies that address sustainability and its components. The rest said that they do not have policies. However, they said that they can report when requested to do so by their clients, shareholders, and government. This shows that there is a significant gap in the social sustainability reporting policies of South African logistics companies.

The King reports require that companies have a policy that addresses sustainability matters because they form the underpinning principles of sustainability reporting in South Africa (Michalsons, 2020). The King reports apply to all organisations regardless of sector and/or size albeit not being compulsory for non-listed companies. The fact that the majority of logistics companies in South Africa do not have policies, let alone reporting that is aligned with the King codes, is a gap of concern.

Social Security

The researcher adopted the definition by Pieper et al. (2019) which defines social security as the security that the society furnishes through appropriate organizations against certain risks to which its members are exposed. Based on the responses, the societies in which logistics industry operate do not have proper structures that can be used as a vehicle to engage with the logistics companies. Another factor is that because of the prevailing tough economic situation, logistics companies are increasingly finding it tough to allocate a budget for social activities in a consistent manner. The allocated budget depends on the profit the company makes in a certain period. The result is that the society is unable to properly assert its social security requirements regarding the logistics sector. The logistics companies also decide unanimously, in most cases, on social security programmes to implement depending on what they believe are the requirements of the society. All these factors present challenges with regard to reporting about social security by the sector. Such challenges include the ability to compare information from different companies, materiality of the reported information and alignment to the guidelines that could have been used, if any.

In a broad sense, Section 27(l)(b) of the Constitution of the Republic of South Africa 108 of 1996 articulates that everyone has the right to have access to adequate food and water; and to social security, including, if they are unable to support themselves and their dependants, appropriate social assistance (Van Rensburg and Naude', 2007). In their study to explore the intersection between social issues, corporate social responsibility actions and performance outcomes in supply chains, Yawar and Seuring (2015) concluded that social security, amongst others, needed urgent attention from practitioners, companies and researchers, a view that is corroborated by the results from this study.

Democracy

Democracy is defined by the researchers as the control of an organisation or group by the majority of its members. Most of the companies in the sample are family-owned. The owners set strategic plans and activities for the company. As a result, there is no democracy in how the companies are run as most of the people in the companies have very limited say in the affairs of the companies. One may argue that this is how companies are run in general, that there is a delineation of what information should be shared with the employees and what should not be shared. However, in the family-owned companies a significant amount of information is not shared with the employees; in some cases this information directly affects the employees, and they should know about it. This presents a challenge in terms of social sustainability implementation and reporting thereof, in the sector.

Democracy is the main pillar upon which South Africa relies in order to attain its objectives of being a sustainable, economically prosperous, and self-reliant nation state (Swilling, 2007). As such there is an expectation for companies to operate in a democratic manner as much as possible in line with national objectives.

Human Rights

Human rights are defined by the researchers as the freedom to participate in the social activities of the company. All the respondents said that the employees of their companies are allowed to participate in the social activities of the company and to choose which activities they would like to participate in. With regard to human rights within the organisations themselves, the respondents said that their companies treat all employees the same regardless of their citizenship status, disability status, etc.

The issue of human rights is difficult to assess based on the interviews themselves as it is influenced by many factors, some of which are beyond the scope of this study.

Participation

Participation is defined by the researchers as the act of joining with others in doing something. Participation in this case refers to participation of the stakeholders in the social activities of the company and participation of logistics companies amongst each other in order to achieve something for the wider community. The majority of the companies did not seek significant participation from the community in the social activities of the companies. A significant number of the companies, as earlier mentioned, made decision unilaterally. All companies in the sample mentioned that they do not work with each other on matters of social activities. Many cited the competition laws of the country as a deterrent. The fact that some of the companies do not engage the community, leads to social sustainability initiatives void of full stakeholder participation and resultant incomparable information in the sustainability reports from one period to another and between companies.

As Meixell and Luoma (2014) argued, different types of stakeholders have different types of influences on the company's sustainability decisions. Not seeking community participation in the social sustainability activities of the company may lead to the company engaging in activities not suitable for the said community. Kim and Lee (2012) also state that stakeholder pressure influences the adoption and reporting thereof, of sustainability by logistics companies through the efforts of building a sustainability culture, which may not be the case if the company does not engage with the stakeholders as is the case in some of the companies in this study.

Solidarity

Solidarity is defined by the researcher as the unity or agreement of feeling or action, especially among individuals with a common interest, and mutual support within a group. According to the respondents, wage negotiations and discussions regarding working conditions, are often conducted by the bargaining council with the employees represented by the unions. The researcher can only make assumptions that this is indicative of lack of solidarity between the companies and their employees, to a very large extent. Such a lack of solidarity presents challenges when the companies report on the element of employee relations of their social

sustainability. Because the relations are often adversarial each party in the partnership often participates with the objective to gain over the other party.

Values of the United Nations sustainable development include solidarity and shared responsibility (Burford et al., 2013). The expectation is that this value should be carried and practiced across the global spectrum, including in business and between business and labour. However, in reality this is not the case. According to Indlulamithi (2018), social solidarity and sacrifice is central to developing and entrenching specifically South African values across the board.

Culture

Culture is defined by the researchers as all the ways of life including arts, beliefs and institutions of a population that are passed down from generation to generation. While many companies try to legitimise themselves within the society, it did not come out clearly, from interviews, if logistics companies entrench themselves into at least some aspects of the cultures of the societies in which they operate. Regarding social sustainability culture, the results show that logistics companies do not do enough to establish a social sustainability culture within them and in collaboration with the stakeholders. The lack of enculturation of the companies into their stakeholders' spaces leaves a gap in terms of the materiality of information these companies publish regarding their relationship with their stakeholders.

According to Kim and Lee (2012) stakeholder pressure influences the adoption and reporting of sustainability by logistics companies through the efforts of building a sustainability culture. Only the larger corporate companies have an organisational philosophy of sustainability, of which social sustainability is a part. A strong sustainability culture in a company is positively related to good social sustainability practices (Marshall et al., 2015).

Social Cohesion

Social cohesion is defined by the researchers as the willingness of members of society to cooperate with each other without coercion in the complex set of social relations needed by individuals to complete their life courses. Based on the responses, logistics companies do not have the willingness to corporate with each other in their social activities, even when circumstances require them to do so. Each company undertakes social activities on its own. The majority of the respondents said that the fact that trucks are targeted all the time by communities for looting and hijacking is a concern, and the society does not appreciate the social upliftment initiatives by the logistics companies. The unwillingness for the companies to cooperate, and the perception of the companies that communities do not appreciate the good deeds that the industry does, both present a challenge of the authenticity of the information that the industry publishes regarding their social sustainability.

Eizenberg and Jabareen (2017) posit that progressive mechanisms of public participation in company social sustainability planning have produced positive results, which include improved social cohesion. The logistics industry has to look for innovative ways to involve all their stakeholders when planning their social sustainability activities so that the companies can present more authentic reports.

Social Homogeneity

The researchers define social homogeneity as the degree to which the preferences of individuals in a society tend to be alike. According to the respondents, logistics companies face a challenge of having to deal with various groups within the communities, and various groups within other stakeholders. These groups often have differing needs that they want logistics companies to assist them with. This has led to the companies not knowing who the most appropriate community leaders are, and who they should talk to about community needs. This has resulted in some groups being unhappy and even becoming violent towards the logistics companies.

Colantonio (2009) said that social homogeneity is one of the key themes for the operationalisation of social sustainability, first identified by Sachs in 1999. According to Colantonio (2009), social homogeneity is key in social development. The results of this study pose a challenge to the said operationalisation of social sustainability because of lack of social homogeneity amongst the stakeholders and between stakeholders and logistics companies.

Tradition

The researchers define tradition as the transmission of customs or beliefs from generation to generation, or the act of being passed on in this way. The family-owned logistics companies have very strong family traditions, which are passed from generation to generation. These traditions sometimes impede new thinking and innovation within the company in terms of how things can be done differently. Quite often the founder sticks by what worked for her or him since it is her or his belief that it worked in the past, and it will continue working. This scenario impedes generation and consideration of ideas from the wider employee groups of the company. The reporting of social activities that the company undertakes also follows the same modus operandi of relying solely on the owners to decide what to report about and in what format.

The degree to which a company's traditions are purposely chosen and embodied by its people directly, especially management, influences the degree of success the company can expect to experience in achieving its objectives (Harmsworth, 2005). Such objectives include social sustainability objectives. Turnpennya (2008) posits that company traditions can form major barriers to the effective designing and implementation of company policies. Such policies include social sustainability policies.

Empowerment and Participation

The researcher defines empowerment and participation as an action or being part of an action such as a decision-making process. Empowerment represents sharing control, the entitlement, and the ability to participate, to influence decisions, as on the allocation of resources.

Management in most logistics companies makes the decisions, controls activities and offers limited participation in the company affairs by employees and other stakeholders with the exception of shareholders. The consequence is that employees in these companies are not fully empowered to participate in the company affairs. The result of this is that social sustainability reporting based on this element is unreliable since it reflects the views of management only and/or shareholders. This outcome validates the assertion by Steyn (2014) that information systems and company processes currently available are inadequate to support provision of reliable content for reporting, leading to the reported content being varied across time for the same company and across different companies.

4.3 Key Research Findings

The research has revealed some elements that were not previously indicated in the literature review, particularly looking at social sustainability activities by road logistics companies and their reporting. These key findings are discussed as follows:

Recruitment of Local Drivers vs Recruitment of Foreign Drivers

The recruitment and hiring of foreign citizens as drivers (foreign drivers) versus recruitment of South African citizens (local drivers) came out very strongly in the study. In the past this matter was not a significant issue for the road logistics industry as jobs were not as scarce as they are at the moment. There is a wide perception amongst local drivers and the industry, that foreign drivers are employed at rates that are cheaper than the rates that the law prescribes and there is a perception that most of the foreign drivers are employed illegally without meeting the requirements to be employed in South Africa (Madue, 2015; Mamabolo, 2015). This has often led to frequent disruptions on the major roads that are used by trucking companies between major hubs and has had far-reaching consequences for the country.

It is therefore imperative that a company gives clarity in its social sustainability report, about its recruitment policy, particularly with regard to foreign vs local drivers. The company has to also show how it is dealing with the issue. This will give assurances to the stakeholders, particularly unions and communities, about the company as a corporate citizen and how seriously it takes its responsibilities towards the society it operates in.

Social Media as a Reporting Tool

With the fast-paced changes in communications technology and the increasing need for speed of information dissemination, the road logistics sector should keep abreast of these developments. The majority of the respondents said that social media may be a good platform to report about social sustainability activities, provided it is used properly by the company. Another contribution by social media to social sustainability is its use as a crime prevention tool. Social media groups formed by drivers, communities, truck company owners, etc., assist in alerting those in the group about crime and assist in minimising impact of such crime. Social media platforms are easy to access tools that can be accessed through various electronic gadgets such as laptops, smart phones, and tablets.

It is therefore imperative that the social sustainability report indicates the means through which the report can be accessed by all stakeholders. They can therefore enable the report to be accessed by a wider population of stakeholders.

Road Freight Associations

While there have always been road freight associations in the sector, the sector was using the associations mainly for negotiations on labour matters and government negotiations. The research has revealed that road freight associations can play a vital role in the promotion of social sustainability reporting by its members. Such activity will assist in improving the social sustainability reporting by the sector as a whole.

Road freight associations can use their prominence to drive the sector towards innovative ways to implement and report on social sustainability and/or use their influence to persuade the sector to report using one standard framework.

Sector Education and Training Authority (SETA)

SETAs are composed of various stakeholders all of which have varying interests in the sector. Such stakeholders include employers, trade unions, government, interested professional bodies and bargaining councils. Some of the objectives of SETAs are to promote employability and sustainable development through skills development and to improve the quality and relevance of training and learning provisions (Turner et al., 2013). In the past the logistics companies regarded SETAs as mechanisms to train people and prepare them for the work environment, only. However, the sector now realises that SETAs are best placed to advance the objective of social sustainability in the logistics sector, through offering of training relevant to both sustainability and the sector. By virtue of its membership, logistics SETA can influence strategic direction of the sector and assist it to include social sustainability in its curriculum.

Enterprise Supplier Development as an Obligation by Client Companies for their Clients

There are cases where a logistics company delivers product on behalf of its client company to the customers of the client company. In the past the client company would deal with the social sustainability initiatives requested by its clients without including the logistics services provider in such activities. The most common initiative is the enterprise supplier development.

It is currently common for the client companies to contractually bind logistics company to participate in the ESD requirements of its client companies. This is a practice that is increasing in use in the marketplace. The advantage is that the logistics company gets recognised by the local community where it empowers suppliers from such communities and averts issues such as looting and/or burning of its trucks. Such activities also assist the company to gain more clients who may have such requirements. The social sustainability report must outline this activity to show the stakeholders the activities that the company undertakes to fulfil its social sustainability obligations.

4.4 How can social sustainability reporting by South African road logistics companies be improved?

Based on the outcome of the study, social sustainability reporting by South African logistics companies should include or consider the following elements at the least:

– Introduction to the Report
– Society Involvement
– Corporate Social Investment
– Employment and Localisation
– Education
– Healthcare
– Security
– Social Justice
– Transformation
– Legislation
– Sustainability Reporting Tools
– JSE Considerations
– Challenges Encountered when Reporting

Inclusion of the elements mentioned above will ensure that the logistics companies incorporate as much information as possible in their social sustainability reports as well as standardise the reporting by these companies. The stated elements should be discussed in detail in the reports in order to ensure that all the relevant aspects that are important to the logistics sector and its stakeholders are covered. This will also ensure that the key performance indicators for the companies are clear, specific, measurable, accurate and reliable. As a result, the readers of the reports will be able to make informed decisions about the information contained in the reports, be able to compare the reports of one company against the report of another company and be able to compare the reports of one company from one year to another. The elements that should be included in the sustainability report are each composed of key performance areas. These elements are briefly described below.

i. Introduction to the Report

The introduction to the report is imperative because its objective it to give the reader an overall view of the company's approach to social sustainability and its importance to the survival of the business in the changing environment. It outlines the company's strategic intent towards social sustainability. It also provides the reader with the company's mission and vision with regard to social sustainability. The messages from the CEO and chairman of the sustainability committee show the intention of senior management and how they see social sustainability as a company's strategic objective. This will give assurance to the stakeholders about the company with regard to social sustainability

ii. Society Involvement

Society is one of the key stakeholders of the company. The company should report about the activities it undertakes to contributes towards the uplifting of culture, traditions, quality of life, cohesion, and homogeneity for the common good of the society it operates in. The company should also show how it promotes social sustainability reporting as a beneficial activity for the sector

iii. Corporate Social Investment

The report should show that the company consults with its stakeholders when it intends to invest in some activities that will impact the stakeholders. The report must also show the extent to which the company undertakes activities such as humanitarian logistics, philanthropy, donations, etc. The readers can then have a clear view of how the company contributes towards CSI in the society

iv. Employment

Employment is important for the South African society. The social sustainability report must, therefore, show the role that the company is playing and the extent thereof, to alleviate unemployment. The report must be very clear on the extent to which the company plays this role for the short, medium, and long term. The report must show how the company addresses issues such as equality, fairness, income, job security, diversity, and localisation in the workplace

v. Education

The report must show how the company contributes towards education of its employees and the society at large. The company should indicate statistical information of the number of people it assisted in their

education, what skills they acquired, the demographics of these people, etc. The report should also show how the company contributed towards innovation of new ideas that will make life better for the stakeholders

vi. Healthcare

The report must show how the company contributed towards healthcare of the employees and the rest of the stakeholders. Considering the South African situation, the reports should show how the company assists people living with disability and how the company assists employees and other stakeholders on matters of HIV/AIDS. The report should also show how the company is assisting its employees to stay healthy. The company should show how it assists the overall supply chain to manage the product life cycle in such a way that the product, its packaging, etc. do not impact on the health of the society negatively, from its inception to its eventual recycling

vii. Security

The report must show how the company contributes towards the security of the stakeholders. Such security may be social and/or crime security. The company should also show how it is able to shield the stakeholders be withstanding undue pressure from external sources.

viii. Social Justice

The report should clearly should that the company is a responsible corporate citizen that abides by and promotes social justice. It should show how the company achieves this objective, particularly looking at human rights, employee rights and employee care, democracy in making decisions that significantly affect the stakeholders, participation of stakeholders, where necessary, in certain company activities, etc. The company should show that it is sensitive to the needs of the society and seeks agreement amongst stakeholders on important matters.

ix. Transformation

Because of the country's history, transformation is very important for South Africa. It is one of the key objectives of the government to transform the society and business in the country. As a result, a company's social sustainability report must show how the company is assisting to transform the South African society in order to empower the previously disadvantaged members of the society. The report must be specific on how the company deals with matters such as the company ownership, employee demographics, enterprise supplier development, gender imbalances, diversity, etc.

x. Legislation

The report must show how the company uses the country's legislation to achieve the social sustainability objectives. The report must show consideration for the codes that have been enacted to ensure proper corporate citizenship, such as King codes of governance. The report must also show that the company considers the JSE/FTSE index in its reporting, in order to ensure comparability of the report with the reports of other companies, whether such companies are JSE listed or not.

xi. Sustainability Reporting Tools

The report should show that the company considers the sustainability reporting tools when it drafts its reports. This is because the majority of companies use these tools as the basis for sustainability reporting. Consideration of the tools by the road logistics company will ensure that the report can be easily compared with reports from other companies, whether they are in the logistics sector or not. The consideration of the tools will also ensure that the report reaches the wider audience beyond South African borders.

xii. Challenges Encountered when Reporting

The report must state the challenges that the company encountered during information gathering, during preparation of the report and during the publication of the report. The inclusion of these challenges will assist the readers to make informed decisions about the information contained in the report. The reporting company should also report on how it managed to deal with those challenges and/or mitigate against them.

4.5 Legitimation strategies that can be employed by road logistics companies

As stated in section 3.3, a road logistics company, or any company for that matter, has a duty to understand the different aspects of the society it operates in. Based on this understanding the company should operate, perform social sustainability activities and report on its social sustainability in such a way that it gains

and maintains correct legitimacy within the society. A strong marketing and communication effort will be required from the company in order to achieve it legitimisation objectives. Some of the key elements that the company should consider in its legitimation efforts are outline below.

i. Corporate social investment

The company should ensure that its corporate social investment activities are well community are well communicated to the community using the optimum channels such as community papers, social media, etc. The company should also involve participation of all stakeholders when embarking on CSI

ii. Education

Education involves training and skills development. The company should ensure that it considers the educational needs of the community surrounding it when drafting its budget for education. Training and skills development should not just be considered for the employees only but should also be considered for the wider community and be communicated widely. Most importantly the educational needs of the youth should be paramount in the company's plans

iii. Employment

Employment consists of elements such as localisation; equal opportunities for all; labour practices; Integration and diversity; job security and equitable income.

The company should be transparent in its recruitment policies and practice fair labour practices. Employment of women, people with disabilities and youth, should be prioritised and communicates widely among its stakeholders (community, government, suppliers, etc.)

iv. Healthcare

Health care involves employee wellness programmes; HIV/AIDS programmes: Occupational health; Personal disability; and general wellbeing. These matters should not only be considered fot the employees and their immediate families in some cases. They must be considered for the wider community and be budgeted for by the company, especially for those vulnerable members of the community such as children and pensioners.

v. Security

Security involves social security and crime security. The company should get involved in the security matters of the community by joining groups such as community policing forums. The study revealed that the societies in which logistics industry operate do not have proper structures that can be used as a vehicle to engage with the logistics companies. This presents an opportunity for the company to take a leadership role in the community and assist to set up structures that will stabilise the community

vi. Social justice

Social justice involves elements such as human rights; needs; solidarity; and stakeholder participation. The company should play a key role in protecting human rights of all its stakeholders by acting against those who infringe on these rights. The company should assess and budget for the needs of the community in its CSI plan. It should ensure democratic participation of the stakeholders in its social activities, with the main objective of driving cohesion.

vii. Society Involvement

This involves elements such as culture; tradition; poverty and improvement of quality of life. The company should show interest in the culture and tradition of the community it operates in. By so doing the company becomes part of the community and it will be embraced as a caring corporate member of the community.

viii. Transformation

Transformation is a key theme in South African community, especially considering the history of the country. Transformation includeds elements such as black ownership of companies; Cultural and community diversity; women ownership; equity and empowerment. The company should Recognise that each person has different circumstances and allocate the exact resources and opportunities needed to reach an equal outcome. It should also recognise that cultures, races, and ethnicities, particularly those that have been disadvantaged in

the past, deserve special acknowledgment of their differences within a dominant political culture. The company should act and behave in such a way that it strives to assist in the transformation of the society.

5. Conclusions

Table 2 is a summary indicating the objectives of this research, the propositions and whether the objectives research were achieved or not and the explanation thereof.

Table 2. Attainment of Research Objectives

Research Objective	Proposition	Was the Objective Achieved?	Explanation
Objective 1: To investigate the challenges that South African road logistics companies face when reporting their social sustainability performance.	**Proposition 1:** Challenges faced by large and medium road logistics companies in South Africa have created gaps in the guidelines that they can use for social sustainability reporting. **Proposition 2:** Challenges faced by large and medium road logistics companies in South Africa have created gaps in the material information that they should include in their sustainability reports. **Proposition 3:** Challenges faced by large and medium road logistics companies in South Africa have led to sustainability reports that are not comparable.	The objective was achieved	It was revealed that road logistics companies face myriad of challenges when reporting on their social sustainability. Such challenges have created gaps in the guidelines that the companies can use. They have also created gaps in the material information that they should include in their sustainability reports. This has led to the companies' inability to compare their sustainability reports from one company to another, one period to another, with other industries, etc.
Objective 2: To determine measures that road logistics companies in South Africa can take to improve their social sustainability reporting		The objective was achieved	Analysis of the results has revealed that the rate of adoption of integrated reporting by South African logistics companies is very low. There is no sector specific framework with relevant indicators, that can be used by the companies when they report on social sustainability. Measures that the companies can take to improve their social sustainability reporting have been elaborated on.

The research has determined the challenges that South African road logistics companies face when reporting their social sustainability performance and suggested measures that can be taken to mitigate these challenges. The research has determined measures that road logistics companies in South Africa can take to improve their social sustainability reporting. The research has revealed some key findings that were not previously indicated in the literature review, particularly looking at social sustainability activities by road logistics companies and their reporting

5.1. Research Implications

The study showed that sustainability reporting, particularly social sustainability reporting, by logistics companies, particularly those that are not listed, has been neglected, yet these companies have significant impact on the society in which they operate. It is therefore advisable for the practitioners of the sustainability to pay attention to the social aspect of the sustainability and not just concentrate on the environmental and economic aspects only. Sustainability practitioners should also understand the unique circumstances facing logistics companies in South Africa and deal with the social sustainability of these companies in line with their unique circumstances.

The key findings can be incorporated into the various legislations that guide companies in the various aspects of social sustainability, such as transformation, labour relations, etc. Through the findings of this study, governments can gain insights into how effective existing legislative requirements are at inspiring businesses to report on social sustainability. The findings in this study have revealed that academic researchers need to pay more attention to this topic. Importantly, they should do more work on the various elements that constitute the social sustainability and its reporting.

5.2. Limitations of Study/Future Directions of Research

The scope of the study was limited to large and medium road freight logistics companies, as classified in accordance with the South African National Small Business Act 26 of 2003, only. Small logistics companies were not covered. Even though the research design and methodology used in this study may still apply to the small logistics companies further research looking at them specifically is warranted. The study did not consider logistics companies that are involved in other modes of transporting goods such as rail, aviation, sea, etc. The study considered the companies operating in the republic of South Africa only. Application of the research design and methodology, used in this study, to companies operating outside South Africa will require some modifications of the framework in order to cater for the individual unique situations per country.

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Appendix A

Table 3: Themes and Codes for the Thematic Analysis (Derived from Literature Review and Interview Results)

THEME	CODE	COMMENT
Transformation	Black Ownership	Percentage of ownership by black people
Transformation	Women Ownership	Percentage of ownership by women
Transformation	Equity	Recognition that each person has different circumstances and allocates the exact resources and opportunities needed to reach an equal outcome.
Transformation	Cultural and community diversity	The view that cultures, races, and ethnicities, particularly those that have been disadvantaged in the past, deserve special acknowledgment of their differences within a dominant political culture.
Transformation	Empowerment and participation	Participation represents action or being part of an action such as a decision-making process. Empowerment represents sharing control, the entitlement, and the ability to participate, to influence decisions, as on the allocation of resources'
Transformation	Social Capital	Entails relational aspects such as trust and codes of conduct
Transformation	Management Influence	Influence of management in the decision regarding reporting of social sustainability
Healthcare	Employee Programmes	Intended to help employees deal with personal problems that might adversely impact their work performance, health, and well-being
Healthcare	Personal Disability	Long term physical, mental, intellectual or sensory impairment which, in interaction with barriers, hinders his full and effective participation in society equally with others
Healthcare	Wellbeing	The state of being comfortable, healthy, or happy
Healthcare	Occupational Health	Promotion and maintenance of the highest degree of physical, mental and social well-being of workers in all occupations by preventing departures from health, controlling risks and the adaptation of work to people, and people to their jobs
Healthcare	Product responsibility	Being responsible for product in its entire lifecycle, from raw materials used, product development, production, use and subsequent recycling.
Employment	Integration and diversity	Having a culture that values uniqueness and inviting diverse groups in ensuring that people with different viewpoints, cultures, genders, and races can take part in company life
Employment	Employment of Locals	Employing people from the local communities where the company operates
Employment	Paid and voluntary work	Differentiating paid for jobs and jobs performed by volunteering
Employment	Equal opportunities	The policy of giving everyone the same opportunities for employment, pay, and promotion, without discriminating against particular groups
Employment	Livelihood	A means of securing the necessities of life.
Employment	Equitable Income	The extent to which the company actively treats its employees by payment (Jung, 2017)
Employment	Job Security	The state of having a job that is secure and from which one is unlikely to be dismissed
Employment	Labour Practices	Practices that affect employee hiring and promotion, remuneration, disciplinary action, complaint response system, transfers and reassignment, termination of employment, human resources development, occupational safety and health, and working conditions (working hours and remuneration).
Social Justice	Human rights	The freedom to participate in the social activities of the company
Social Justice	Needs	Things we must have to survive, such as food, water, and shelter
Social Justice	Sense of Place	A collection of symbolic meanings, attachment, and satisfaction with a spatial setting held by an individual or group
Social Justice	Democracy	Control of an organisation or group by the majority of its members
Social Justice	Solidarity	Unity or agreement of feeling or action, especially among individuals with a common interest; mutual support within a group.

Social Justice	Participation	The act of joining with others in doing something
Education	Training	The existence, variety, and level of the processes or programs related to the certification and internal/external education (Jung, 2017)
Education	Skills	The expertise or talent needed in order to do a job or task
Education	Enabling of Social Innovation	The design and implementation of new solutions that imply conceptual, process, product, or organisational change, which ultimately aim to improve the welfare and wellbeing of individuals and communities
Security	Social security	The security that the society furnishes through appropriate organisations against certain risks to which its members are exposed
Security	Crime Security	The security that the society furnishes to prevent illegal acts
Security	Capability to withstand external pressures	Ability to withstand unduly pressure from external sources
Corporate Social Investment	Stakeholder Participation	Entails processes that enable stakeholders to understand and influence decisions and processes that may interest or affect them.
Corporate Social Investment	Needs of future generations	Performing business activities in such a way that it ensures survival of future generations
Corporate Social Investment	Humanitarian Logistics	Processes and systems involving the mobilization of people, resources, and expertise to help vulnerable communities affected by natural disasters and complex emergencies, reducing the loss of lives and relieving human suffering
Corporate Social Investment	Investment in local community	The extent to which the company actively participates in aiding the local community (Jung, 2017)
Corporate Social Investment	Philanthropy	The extent to which the company actively participates in aiding the society through donations and commercial initiatives (Jung, 2017)
Society Involvement	Culture	All the ways of life including arts, beliefs and institutions of a population that are passed down from generation to generation
Society Involvement	Tradition	The transmission of customs or beliefs from generation to generation, or the fact of being passed on in this way.
Society Involvement	Social Cohesion	Willingness of members of society to cooperate with each other without coercion in the complex set of social relations needed by individuals to complete their life courses
Society Involvement	Quality of Life	The standard of health, comfort, and happiness experienced by an individual or group
Society Involvement	Poverty	A state or condition in which a person or community lacks the financial resources and essentials for a minimum standard of living
Society Involvement	Social homogeneity	The degree to which the preferences of individuals in a society tend to be alike
Policies	Social Sustainability Policy	Policy related to sustainability activities and their reporting to stakeholders
Policies	Sustainability Policy	Policy related to social activities and their reporting to stakeholders
Policies	Legislation	Design of legislation to compel companies to report on social sustainability
Challenges	Ability to Gather Information	Ability to gather information relevant to social sustainability reporting
Challenges	Ability to Prepare Sustainability Report	Ability to prepare social sustainability Report
Challenges	Ability to Publish Sustainability Report	Ability to publish social sustainability report to the relevant stakeholders
Social Justice	Local vs foreign drivers	The contentious issue of hiring foreign drivers instead of local drivers
Policies	Social Media Reporting	Reporting of social activities in social media platforms
Society Involvement	Freight Associations	Involvement of Freight Associations to encourage social sustainability reporting
Challenges	Resilience	The capacity to recover quickly from difficulties
Education	Sector Education and Training Authority (SETA)	The vocational skills training organisation in South Africa
Transformation	ESD as an obligation by Client companies for their 3rd party clients	Contractual obligation to perform social activities for clients of clients' organisations