


Chapter 22

Organizational Sustainability Reporting and Corporate Citizenship

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ABSTRACT

This study aims to analyze some of the issues of organizational sustainability reporting and its interrelations with corporate citizenship. It departs from the assumption that appropriate research for organizational sustainability reporting contributes to the management governance leading to face the challenges of sustainability collaboration, innovation and sense making required by the development of a corporate citizenship. The method employed is the meta-analytic and meta-cognitive, reflective and descriptive based on the literature review of the issues on sustainability management governance. It is concluded that the issues of organizational sustainability reporting enhance the corporate citizenship of firms.

INTRODUCTION

Sustainability should be committed at the heart of every organizational activity, more specific in impact areas of people, planet, customers and investments contributing to mitigate and adapt to climate change. The concept of sustainability management governance encompasses the environmental, social

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and governance and corporate social responsibility, which are distinct approaches of firms to demonstrate sustainable organizational practices. Strong governance is related to more sustainable organization.

The complexity theory of complex adaptive systems and complexity theory assumptions are more appropriate for research of organizational complexity in sustainability management governance than the systems approach on issues such as the challenges of sustainability collaboration, innovation and sense-making (Nilsson, 2003, 2005).

Research on the concept of corporate citizenship may be a useful model towards the complexity is a system thinking to pursue the governance practices of sustainability management. Research on sustainability management governance and sustainable development including sustainable supply chains management based on literature review and discussions and framed by complexity theory encompasses the environmental, social and economic dimensions to cover global settings of societies, organizations and humans (Cullinane & Toy, 2000; Bryman & Bell, 2007).

Firms and societies have opportunities, incentives and challenges regarding governance feasibility of sustainability management of relevant and effective actions, instruments and policies to sustainable development of urban areas. The sponsored United Nations Brundtland report defines sustainable development as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development, 1987). The sustainability management requires the governance identification of environmental priorities, opportunities, challenges, risks, etc., of firms with an impact through its supply chain (KPMG & SustainAbility, 2008).

Sustainable supply chains reassessed in practice and research prioritized by organizations and policymaking must be financially driven. Challenges and themes for both sustainable supply change policymaking and actions should focus on focal organizational strategies on environmental issues (Srivastava, 2007). The governance issues of sustainability management increase the absorptive capacity of firms and policymaking designing the transitional innovative strategies towards sustainability development goals.

Self-organization of complex systems relates to spontaneous generation of internal structures and behavior forms arranging interactions and components into sustainable structures without internal and external control (Kauffman, 1995). The complex and uncertain nature of sustainable development requires the organizational interpretation of meaning to explain the perceived priority for sustainability management governance into action at organizational level (Preuss, 2009; Lyons, 2004; Himanen *et al.*, 2004). Sustainable development values emerge by self-organization of sustainability activities without strict regulations. Aligning the sustainable development goals with society, firms create enduring sustainable goals aimed to delivering outcomes to the society, economy and the planet. Firms engage in self-regulation committed to sustainability practices to generate social outcomes.

Sustainable development encompasses the dimensions of economic development or profits, social development or people and environmental protection or planet, as the bottom lines of business disciplines and adapted by organizations (Carter & Rogers, 2008). Sustainable development is a natural part of sustainable supply chains with the organizational mindset of people to become critical and creative sustainability assumptions and perspectives.

Research assumes that organizational value for sustainability management of governance practice through the reduction of energy and material costs, the financial benefits has a positive reputation among the employees and operational industries. Sustainable Finance Disclosure Regulation (SFDR) discloses sustainability of firm in financial services, financial products and investments. Firms with excellent governance activities in sustainability management has a better financial position and performance.

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