

Environmental Sustainability Approaches of Successful Companies in Turkey

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Enterprises are responsible for many activities that pollute the environment, whether it be noise pollution, water pollution, air emissions, soil pollution, transportation-related environmental problems, or manufactured waste disposal (European Commission, 2001, p. 11; Karacan, 2002, p. 5). The literature approaches the topic of environmental sustainability in two ways. The first is the viewpoint of institutions and enterprises that willingly take on environmental responsibility. Here, businesses involve actors who voluntarily fulfill their environmental responsibilities to design a world where all stakeholders win (Gibbs, 2000; Mol & Spaargaren, 2000). The second approach states that organizations realize their responsibilities regarding environmental sustainability due to sanctions from states or international organizations (Gould et al., 2004; Konak, 2009; Schnaiberg, 2002). At this point, a situation occurs where parties' interests come into conflict, and this issue should be evaluated ethically. According to Curi (2015, pp. 83–84), environmental ethics, unlike ethics, not only deals with interpersonal relations but also involves nature and future generations that have yet to be born. Thus, environmental ethics criticizes the arbitrary human behavior of putting themselves at the center of the

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universe and advises respecting and taking into consideration the interests and rights of the entire universe as opposed to being “masters of the universe” (Curi, 2015, pp. 83–84).

Methodology

This study uses the content analysis method to analyze sustainability reports that 19 top-100 (as listed by Fortune, Capital, ISO) companies in Turkey have prepared within the framework of the GRI Standard criteria. The question guiding the research is how well large successful enterprises operating in Turkey comply with the environmental sustainability criteria accepted in the world. The GRI Standard criteria applied worldwide are one of the most important instruments that can demonstrate this harmonization.

Data Analysis

This study performs a content analysis of written documents in the context of GRI sustainability by adhering to the following stages: defining the analysis unit, selecting codes and categories, coding the documents, and expressing them using figures (Yıldırım & Şimşek, 2011, p. 187; Altunışık et al., 2005, p. 261). The study uses the content analysis version for objectively, systematically, and quantitatively describing the content of discourse or communications (Güler et al., 2015, p. 332). We have avoided basing our content analysis on interpreting the messages contained in the sustainability reports because reporting in Turkey is voluntary (Esen & Esen, 2018, p. 839) and chosen for enabling a financial advantage and branding an image (PricewaterhouseCoopers [PwC], 2012). Thus, the more prominently applied concepts in the context of Turkey will be shown through the numerical frequencies of the codes.

Coding Process

GRI-300 environmental sustainability within the framework of the GRI standards involves materials, energy, water and effluents, biodiversity, emissions, effluents and waste, environmental compliance, and supplier environmental assessment (GRI, 2020). We defined these eight dimensions and sub-dimensions of the GRI standardization framework, which has high sanctioning power worldwide, as the code list while creating the themes and codes. We did not perform any open coding. Themes and codes were adopted jointly for businesses that do and do not utilize the GRI content index. We have been able to detect the same codes despite businesses not using the GRI framework in the same way.

Trustworthiness

Trustworthiness and reliability in qualitative research can be achieved if the researcher observes the researched phenomenon as is and as objectively as possible (Kirk & Miller, 1986 as cited in Yıldırım & Şimşek, 2011, p. 255). According to Merriam (2015, p. 221), triangulation is a strategy that improves the credibility in checking the accuracy and authenticity of the research findings that emerge. Using criteria such as multiple researchers, multiple data sources, or multiple data collection methods come to the fore here. In this study, we have attempted to improve the trustworthiness of the research by having more than one researcher code the data and by considering the environmental sustainability phenomenon through multiple data sources.

Results

- Companies start their environmental sustainability reporting practices at different times and observe various behaviors when the reports are kept up-to-date without interruption.
- We have coded a total of 718 codes for the themes and codes in the entire data set.
- When considering the study sample, we have found no enterprise to comply with all eight categories simultaneously.
- Businesses tend to present environmental sustainability practices as high-performance criteria.
- Businesses that do not offer a GRI index design much shorter reports or don't share data regarding many codes. This is important in terms of demonstrating the importance of GRI standardization as a framework. This is because adopting this framework of reporting and preparing indexes clearly leads businesses toward greater accountability in their practices. Companies not submitting an index prepare reports with a more arbitrary attitude; this makes obtaining more transparent information about their environmental sensitivities more challenging.
- The three most prominent themes in the entire analysis are effluents and waste, emissions, and energy, followed by water and effluents, and environmental compliance. Regarding effluents and waste, businesses tend to share data on how to transform packaging systems, how to dispose of waste, and the types of waste.

- Regarding the theme of energy, more frequent data are found on how energy is saved by changing the type of energy used in production technologies.
- The themes of water and environmental compatibility also get reflected as a result of these improvements.
- Businesses that do not submit an index prefer to use general expressions in the language of the reports and refrain from sharing net consumption data by focusing on the amount of savings achieved.
- Businesses that do offer the GRI index share more detailed data regarding the codes, while businesses that do not provide the index tend to provide information on how much energy they save.
- Companies that do not offer the GRI index are among those with the lowest data frequency expressing the theme of water and effluents.
- Businesses that submit no data regarding the theme of biodiversity theme typically do not provide an index list.
- The theme of emissions has the most common data both in terms of frequency and sub-code content. Researchers have linked this to the stringent emission controls that industrial and power generation facilities face in their operations.
- All enterprises that prepare sustainability reports and present data according to the GRI index present common data regarding the theme of effluents and waste. However, companies were observed to share data on waste disposal instead of providing the numerical net value of their waste amounts.

Discussion

Sustainability reports can also be presumed as both behaviors befitting environmental ethics and corporate social responsibility. Therefore, reporting can play an encouraging role in developing enterprises' environmental attitudes.

As Kağnıcıoğlu (2009, p. 127) and Yanık and Türker (2012, p. 297) stated in their studies, compliance reporting initially creates pressure on businesses while in the long run increases stability and reliability in businesses' activities. The findings from our study also support this. The examined enterprises adopted ambiguous expressions in their first environmental reports while expressing their environmental data in more specific categories and with more precise annual figures in the following years.

The study's findings show enterprises to avoid mentioning environmental themes they'd rather not be transparent about or make ambiguous explanations such as expressing in percentages, using indirect expressions, or making verbal explanations with an air of superiority. Instead of source-based consumption, businesses only concentrate on the data obtained from end-users' consumption habits, thus obfuscating some of their environmental impacts.

Due to the uncontrolled forward motion of industrial activities and preliminary inspections, Turkish enterprises' tendency to burn all kinds of waste uncontrollably (Union of Chambers and Turkish Engineers and Architects [TMMOB], 2019b, p. 35) constitutes the main source of pollution. The sensitivity enterprises have in their environmental attitudes, their determination to take the initiative, and their reporting style have become even more critical. Effluents and waste, emissions, and energy are the prominent themes. This situation coincides with the findings from Dönmez Maç et al. (2019, p. 224), who stated enterprises in Turkey to have taken significant steps in terms of environment, energy costs, and energy efficiency. This corresponds to these three themes occurring the most often among the measures industrial and energy production facilities take in their activities and the principles they have specified for environmental protection and pollution prevention.

Between 2008-2017 in Turkey, the most influential sectors and companies to release sustainability reports were corporations and companies in the finance and energy sectors. Non-profit organizations and businesses in the electronics sector are the sectors publishing sustainability reports showing the lowest efficiencies (Gümrah & Büyükipekçi, 2019, p. 315). This situation once again shows the importance of the effect sanctions and standardized relationships have in reflecting environmental approaches sincerely, objectively, and consistently.

Conclusion

The 19 analyzed enterprises involve the energy-oil, automotive, electricity-electronics, iron-steel, construction, glass-ceramic, foreign trade, fast-moving consumer goods, and food-and-beverage sectors. These businesses benefit from GRI-content index codes or by reporting themes using different nomenclatures and structures. Among these, emissions and water are the common themes that all businesses include in their reports. The most frequently reported themes were effluents and waste, emissions, and energy while the least reported were supplier environmental assessment, biodiversity, and materials (see Figure 2).

Publishing a sustainability report is optional. No general criteria exist regarding how to handle report content and environmental sustainability. This situation can negatively affect companies' transparency regarding their environmental sustainability activities.

Although businesses' desire and habits for reporting their environmental approaches allow their stakeholders to monitor the business' success in this field, objectivity and transparency regarding the types and forms of data shared in these reports only depends on obligations resulting from standardization. The differences in the examined criteria-based sustainability reports are related to the voluntary nature of environmental reporting. In this regard, making environmental reporting mandatory is considered essential. However, the insufficiency of just having mandatory standards should be emphasized, as well as the need for strict controls and costly sanctions and the importance of encouraging their voluntary implementation.

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