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Employment relations: A comparative analysis of sustainability reporting by large Chinese, German, Indian, Japanese, and US corporations

The aim of this paper was to examine differences in reporting on employment relations from large Chinese, German, Indian, Japanese, and US corporations and emphasize particularities. A total of 239 sustainability reports were subject to a qualitative content analysis. The analysis revealed an overall very low disclosure rate on employment relations issues across the five countries, which could indicate that corporations do not see trade unions as an important stakeholder group. Furthermore, as expected, the extent of disclosure on collective bargaining agreements, grievances about labor practices, notification periods regarding operational changes, co-determination bodies, and trade unions can be largely ascribed to the institutional environment of the home country. For example, German corporations referred in their reports to the works councils, and Chinese corporations to the workers' congress as institutions that enhance employees' representation and participation rights. Unexpectedly, however, convergences exist in disclosure practices between the coordinated market economies (CMEs) of Germany and Japan and the US, a liberal market economy (LME). Therefore, it is crucial to go beyond the distinction between CMEs and LMEs and examine the home country in order to explain differences in employment relations reporting practices.