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SUPPLY CHAIN MANAGEMENT SUSTAINABILITY INDEX (SCMSI): A COMPARATIVE STUDY BETWEEN MALAYSIAN AND THAILAND COMPANIES

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INTRODUCTION

Malaysia, as a developing country has continued to emphasize the importance of environmental, social and governance (ESG) matters among Malaysian public-listed companies. Datuk Seri Abdullah Ahmad Badawi, Malaysia's fifth Prime Minister in his 2007's budget speech mentioned that the Malaysian public-listed companies are required to furnish their corporate social responsibility (CSR) initiatives in the annual reports. Companies must report on the reasons regarding the failure to provide ESG information in the annual reports. Not only that, Malaysian government has shown its supports on the 2030 Development Agenda and its SDG, whereby the main purpose of these 17 SDG are to sustain the preservation of planet and prosperity of society by emphasizing the importance of good health and well-being, gender equality, quality education, as well as responsible consumption and production. Therefore, it is necessary for corporations of a country to have a reliable, relevant and standardized sustainability supply chain management (SSCM) reporting practice. It is essential for a company to disclose its supply chain management information in a proper way that will enable the stakeholders to evaluate the firm's supply chain management performance efficiently. Therefore, the development of supply chain management sustainability index (SCMSi) is timely. The SSCM disclosure strategy is also important for companies in providing information to stakeholders. Marshall et. al. (2016) highlighted that many companies have limited visibility of their supply chain information, have a poor understanding of their capabilities for capturing and reporting this information, and have not overtly considered their supply chain information disclosure strategy. This would impede companies to disclose a comprehensive information to stakeholders. It is advanced that a comprehensive SSCM disclosure checklist is imperative for Malaysian public companies as most standards and guidelines on SSCM are from western countries. It is hoped that the new SSCM specifically developed for Malaysia can become a benchmark for reporting a more relevant and accurate SSCM by companies.

PURPOSE/AIM & BACKGROUND

This paper adds to the growing literature on the sustainability supply chain management SSCM and sustainable development and fills the research gap between the two areas. The findings are expected to provide a new benchmark of a comprehensive Supply Chain Management Sustainability Index (SCMSi) as a new point of reference, as a tool, and as a monitoring mechanism to measure the listed companies in advancing sustainable development agenda specifically in realizing the Sustainable Development Goals (SDG) 12. This paper will be useful to an organization to take into consideration in identifying of an ideal criteria of Supply Chain Management Sustainability Index (SCMSi) that should be contributed towards the best practices of supply chain management. The paper will contribute to an effective monitoring mechanism, as it is important to improve the Supplier's Code of Conduct, by the inclusion of the Supplier's Code of Conduct and Supply Chain Management in sustainability reporting. Therefore, the focus of this study is to develop

a sustainability supply chain management index of listed companies in Malaysia. SSCM is required to make sure principle of sustainability can be implemented well by integrating all the actors in the industry. Besides that, SSCM can be used to address issues of socio-environmental and improve the performance of community, helps in making important decisions in supply chain as well as improving the organizational change. Supply chain sustainability has three principal benefits. Firstly, it addresses internal business risk, secondly it adds value to the business itself and thirdly it has the potential to benefit stakeholders (both individuals and companies) related to the supply chain

METHODOLOGY

The study will use “content analysis” method of data collection that has been widely used by past researchers. A pilot test involving the observation of companies’ annual reports and companies’ sustainability reports will be conducted to find any items that are not relevant to the scope of study. There steps that will be involved in developing the final version of SCMSi:-

- 1) Identification of the Supply Chain Management Sustainability Index (SCMSi) basic items using GRIv4;
- 2) Removal of several items;
- 3) Reference to previous studies;
- 4) Modification of index by adding the ideal criterias;
- 5) Removal / Addition of Supply Chain Management Sustainability Index (SCMSi) items by comparing basic SCMSi items and actual SCMSi disclosures available in annual reports and sustainability reports and companies’ websites;
- 6) Validation of items by experienced scholars and industrial practitioners; and
- 7) Preparation of final version of SCMSi

CONCLUSIONS

SSCM is required to make sure principle of sustainability can be implemented well by integrating all the key players in the industry. SSCM can be used to address issues of socio-environmental and improve the performance of community, helps in making important decisions in supply chain as well as improving the organizational change. It has advanced that a comprehensive SSCM disclosure checklist is imperative for public listed companies to act as a benchmark for reporting of SSCM items or indicators. Measuring, improving and communicating the sustainability related performance of sustainable supply chain management (SSCM) an organization has become crucial for setting objectives and determining future courses of actions.

Keywords: Sustainable Development Goals (SDG), sustainability reporting

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