The alignment of sustainable procurement to the United Nations Sustainable Development Goals in seven multinational companies

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Thesis Abstract

This thesis investigates how the stakeholder relationships impact sustainable procurement (SP) and their alignment to the United Nations Sustainable Development Goals (UN SDGs) in seven multinational companies. Currently, there is a lack of comprehensive understanding of the influences of stakeholders on SP practices and how those contribute towards the UN SDGs. Specifically, this research examined how global procurement managers were influenced by their key stakeholders, and how the resulting decisions to adopt SP initiatives in multinational companies aligned with the UN SDGs.

This thesis addresses the gaps in extant literature through a case study approach using a qualitative methodology combining primary and secondary data. An interesting trend that emerged from this research is that the activities of the global procurement managers either consciously or unconsciously align with UN SDGs related to ESGs, namely in the areas of consumption (UN SDG12), environment (UN SDGs13,14,15), regulations (UN SDG16) and partnerships (UN SDG17), rather than those related to societal issues.

This research conducted through the Stakeholder theory lens reveals that while the pressures are similar, the industry will drive whether the pressure is through the power attribute (for example, specialty chemicals industry) or urgency attribute (for example, healthcare industry), to stay abreast with their competitors. The findings show that stakeholder pressures are not always stagnant as they can transition from one attribute to another. Adhering to normative stakeholder pressures helps organisations maintain their legitimacy and social acceptance.

Looking through the lens of SP best practices conducted by the global procurement managers, they are told to focus more on their ESG reporting rather than the UN SDGs. This study also provides a novel perspective of how the global procurement managers' roles across different industries and geographies have changed from buying agents to value creating units.

The contributions of this thesis are beneficial to both practitioners and scholars.

Keywords: Sustainable procurement, Global procurement managers, UN SDGs alignment, Stakeholder theory, Multinationals

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Dedication:

I dedicate this thesis to my loving dad who left this world a few years ago.

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Chapter 1 – Introduction

This chapter presents an introduction and positions this thesis within the field of sustainable procurement (SP) aligning it with the United Nations Sustainable Development Goals (UN SDGs), and stakeholder influences literature. This thesis is theoretically informed by the Stakeholder theory (Freeman, 1984; Mitchell et al., 1997). The chapter begins with a brief research background, the international frameworks, and the global businesses at a sustainability level. After which, the relevance of procurement to this research, how sustainable procurement is influenced by stakeholders, and how it is aligned with the UN SDGs is presented. The gap in the extant literature leading to the research questions which are then informed along with the contributions that this thesis brings forth. The theoretical context is addressed after that.

1.1. Research background

The practical problem that this research is addressing is that, with the 2030 target for the seventeen UN SDGs (shown in Figure 1.1) to come to fruition, stakeholders are struggling to address the activities contributing to the UN SDGs (Fonseca et al., 2024; Kaur et al., 2025; Leal Filho et al., 2025; Nonet et al., 2022). Therefore, there is an urgency to look at how companies perceive and act on them. In particular, SP is not being adequately implemented, which contributes to the UN SDGs. Per the United Nations, “We commit ourselves to working tirelessly for the full implementation of this Agenda by 2030” (Purkarthofer et al., 2025). As such, with less than a decade left to address this goal (van Zanten & van Tulder, 2021), this research seeks to find out why the stakeholders, specifically the procurement heads of multinational companies involved in procurement are not being able to consistently implement SP. This calls for a further understanding of the normative approach that deals with the question of what actions of managers and procurement officers (Ababio et al., 2025) are legitimate and driven by power. This extends to finding out how these actions are translated into stakeholder pressures. As a result of how stakeholders influence SP, the alignment of the SP initiatives to the UN SDGs needs to be explored as well. Stakeholders are instrumental in achieving a company’s objectives.

Source: United Nations Development Programme website[1]

Figure 1.1: UN SDGs

There is a deficiency in the comprehension and knowledge of the ecological ruin among the society at large and stakeholder pressures (Kumar et al., 2021). Internal and external stakeholders, such as the procurement department, government, suppliers and customers of large multinational companies today, are operating globally in the developed and developing world. The governments of these host countries want these companies to be good corporate citizens and get involved in the national socio-economic activities. Additionally, the end-to-end supply chains are always fragile, and the effects of this fragility were experienced during the Covid pandemic and climate catastrophes, causing huge disruptions to businesses. Challenges and motivations steer stakeholders to take on sustainability endeavours and to gauge the barriers to sustainable production and consumption (Dos Santos et al., 2019) through the stakeholders' varied influences (Santos et al., 2025).The need for business resilience and sustainability has been an ongoing discussion with urgency in the boardrooms of these companies. Business continuity and financial sustainability cannot be addressed as standalone strategies, without addressing the Environment, Social and Governance (ESG) aspects. As a result, it led to companies publishing corporate social responsibility (CSR) reports demonstrating transparency and accountability to stakeholders. The consequence of publishing CSR reports builds trust with customers, investors, employees, and the wider community. It helps with the attraction of talent, improve brand reputation, and identify areas for improvement within their operations. For the past couple of decades, non-financial reporting, otherwise known as sustainability reporting of the multinationals show their commitment for sustainable development (Dilling, 2010), and to many of the UN SDGs. To

[1] https://www.undp.org/content/undp/en/home/sustainable-development-goals.html

tackle these goals by the United Nations, target year of 2030, stakeholder influences and pressures in the procurement arena implementing SP, play pivotal roles.

Part of the Agenda 21 United Nations Conference on Environment & Development (UNCED)[2], 1992 comprises of the want to include more factors of governance. The United Nations Environment Programme's (UNEP) annual report of the year 2015[3] calls for enhancing the ability of governments, businesses, and other stakeholders to adopt sustainable procurement, consumption, and production practices across global supply chains. These will have multiple impacts on multinationals and their value chains. Moreover, multinationals adopt codes and standards to build credibility, trust, restore stakeholder confidences by getting certifications and improve processes (Székely & Knirsch, 2005). Therefore, including sustainability attributes for supply chain wide development for Newly Industrialised Countries (NICs)[4] is essential (Fritz et al., 2017). For example, UN SDG 12 (responsible consumption and production) can be handled if the production and consumption can be examined and then actions taken concurrently (Majid et al., 2025). Another example is how the Paris Agreement to keep global warming below 2 degrees centigrade was adopted by governments around the world, during the United Nations Framework Convention on Climate Change (UNFCCC) at the Rio Earth Summit in 1992 (Sachs, 2015).

The Global Sustainability Standards Board[5] sets the Global Reporting Initiative[6], (GRI) Standards for sustainability reporting, an independent and multi-stakeholder entity under GRI. Whereas, the Globally Responsible Leadership Initiative (GRLI[7]) is the result of a cooperation agreement signed in 2003 between the European Foundation for Management Development (EFMD[8]) and the United Nations Global Compact[9] (UNGC) (Adams & Petrella, 2010). The purpose is to incentivise global leaders to be responsible and to bring businesses together to reinforce the work of the UNGC which includes the UN SDGs as well.

Some of the international frameworks specific to the industries for this research are expanded here. One example is the Healthcare Plastics Recycling Council (HPRC[10]) is a

[2] https://sustainabledevelopment.un.org/content/documents/Agenda21.pdf
[3] https://www.unep.org/resources/annual-report/united-nations-environment-programme-annual-report-2015
[4] https://corporatefinanceinstitute.com/resources/economics/newly-industrialized-country-nic/
[5] https://www.globalreporting.org/standards/global-sustainability-standards-board/
[6] https://www.globalreporting.org/
[7] https://grli.org/
[8] https://www.efmdglobal.org/
[9] https://www.unglobalcompact.org/
[10] https://www.hprc.org/circularity-for-healthcare-plastics/

technical consortium made up of industry peers across the healthcare, recycling, and waste management industries. HPRC implements a lifecycle approach to plastic waste management, to recover, reuse, and recycle products and packaging made of plastic within the circular economy framework. Health and safety are also equally important for businesses which is why the Voluntary Protection Programs Participants' Association (VPPPA[11]) provides mentoring and educational opportunities for workplace health and safety. This is done through health management systems and delivering current legislative information. Monitoring the safety of medicines across their lifecycle is one of the regulatory mechanisms provided by the European Medicines Agency (EMA[12]). Moreover, an executive agency, The Medicines and Healthcare products Regulatory Agency (MHRA[13]) of the Department of Health and Social Care in the United Kingdom ensures the proper working of medical devices and medicines are safe. Another example is the United Nations Environment Programme Finance Initiative, (UNEPFI[14]) which catalyses actions across financial systems supporting transitions towards additional inclusive and sustainable global economies. Thus, accelerating sustainable development in banks, insurers, investors, and other business is enabled.

Sustainable development(SD) aids in seeking an equilibrium between achieving the social wants and protecting the environment (Olawumi & Chan, 2018). Another view is that the circular economy being an important structure in the changes in environment which is considered to be a concept of SD (Droege et al., 2021; Murray et al., 2017). Yet another thought is to combine the business goals with SD with scalability (Chakravorti, 2017). To address sustainable development, when it comes to the public infrastructure, the stakeholder interactions for small, medium and big infrastructure projects make a difference to protect the environment and human distress stemming from them (Duchin, 2017). But the SD definition that still holds true for the most part that will be used in this study, is from the Brundtland Commission report of 1987[15] "to meet the needs and aspirations of the present without compromising the ability to meet those of the future". The Brundtland Report is also called the World Commission on Environment and Development (WCED).

[11] https://vpppa.org/
[12] https://www.ema.europa.eu/en/
[13] https://www.gov.uk/government/organisations/medicines-and-healthcare-products-regulatory-agency
[14] https://www.unepfi.org/
[15] https://digitallibrary.un.org/record/139811?ln=en

The world is interconnected through supply chains. Today, sustainability takes a pivotal role with supply chains when combined with managing businesses (Bag et al., 2018). Therefore, sustainable supply chain management is at the core of any firm. Taking the sizes of companies, larger companies have the capacity to integrate sustainable supply chain management (SSCM) more than the smaller companies as the partner relationships and resources enable this (Zhou et al., 2020). Besides the size, selection of technology plays a part in the SSCM too, the impact of which drills down to suppliers and sub suppliers (Lalwani et al., 2018). Hassini et al. (2012), on the other hand, use a sustainability framework of triple bottom line (TBL) for SSCM that comprises of different dimensions for sourcing. Yet another perspective is that the distributions of the UN SDGs is more prudent than tackling the TBL (Silva & Figueiredo, 2020). Therefore, in this research more emphasis is given to the UN SDGs. Furthermore, Govindan, Shaw, et al. (2021) in their literature review paper write about the necessity for further research about the stakeholder impacts beyond the current SSCM. The authors go on to write about the multi-tier supply chains aspects that are changing due to the interactions of the multiple players in this field.

Amongst the various definitions that have been written about SSCM, the following definition is chosen for this research as it is still valid to this date. “The chain-wide consideration of issues beyond the narrow economic, technical and legal requirements of the supply chain to accomplish social (and environmental) benefits along with the traditional economic gains which every member in that supply chain seeks” (Spence & Bourlakis, 2009). This definition of SSCM gives a broader perspective of its influences beyond the technical and legal requirements. These correlate well into the objective and the scope of the study which explores the complex relationship among stakeholders, SP, and the UN SDGs.

Procurement is an essential ingredient of sustainable supply chain (Schaëfer et al., 2025). While there are a lot of definitions, this research will use the following definition of procurement; “procurement activity is specified and defined as the activity of an enterprise with competent suppliers for purchasing goods and providing services necessary to meet the effective demand of ultimate consumers of products, the success of which is based on building relations with suppliers that can ensure the improvement of the results of business activities, conditions and the expected effects of cooperation” (Iastremska, 2018). This definition of procurement goes further than the enterprise-wide activity of buying goods. The author explains that procurement includes demand building, business relationships, and the acquisition of the necessary resources to orchestrate the buying activities. This compels us to

look at the interaction among internal and external stakeholders, their pressures, the community, and the socio-economic resultants of the procurement activities. Stakeholders' trust and loyalty increases legitimacy in the market (Chang & Fong, 2025). Procurement is considered as one of the key areas to be truly committed to fully align an organisation to the UN SDGs (Waqar et al., 2025). Therefore, multinational companies have been increasingly adopting sustainable procurement practices (SPP) and enhancing their knowledge in the sustainability arena of their stakeholders (Ferreira et al., 2024). Considering the relevance and urgency of this phenomenon, this research aimed to find out the struggles of the stakeholders contributing to SP in multinational companies aligned with the UN SDGs. Moreover, SP has been adopted at a slow pace in countries which does not pave the way to contribute towards the UN SDGs (Kabra et al., 2023). As such, this research was done to understand the pressures faced by stakeholders in doing so, especially when employees, for example are pressured to make choices that do not align with SPP (Ogunsanya et al., 2022). To that extent, Dubey et al. (2017) postulate that the World-Class Sustainable Supply Chain Management (WCSSCM), include companies, supply chains, and stakeholders (Cordova & Celone, 2019). Every stakeholder contributes to some UN SDGs more than the other UN SDGs. Furthermore, one of the prime aspects of environmental management, and greenhouse gas emissions to be studied is sustainable procurement (Dubey et al., 2017).

Sustainable procurement is essential in attaining sustainability goals through sustainable procurement practices (Hinterhuber & Khan, 2025; Johnsen et al., 2022). Sustainable procurement (SP) has been defined in various ways across the literature (Aghili et al., 2019; Aroonsrimorakot & Laiphrakpam, 2024; Meehan & Bryde, 2011; Walker, Miemczyk, et al., 2012) with different interpretations in the Organisation for Economic Co-operation and Development (OECD)[16] countries (Walker, Mayo, et al., 2012). For this research, SP is considered as going beyond green procurement by addressing broader issues that can be directly linked to the UN SDGs (Sönnichsen & Clement, 2020). The definition provided by UNECE (2019) suits well for this research purpose:

> *"Sustainable procurement is a process by which public authorities or private corporations seek to achieve the appropriate balance between financial, environmental, and social considerations when procuring goods, services or works at all stages of the value transformation cycle, while considering their costs through the*

[16] https://www.oecd.org/about/

entire life cycle. Such considerations pertain, for instance, to the respect of core labour and safety standards in the production process, and the energy efficiency performance and innovative characteristics of the purchased products" (Hatem, 2019).

Sustainability matters are addressed by multinationals in various ways due to the institutional, market and social pressures (Roman, 2017). Moreover, stakeholder pressures, such as from customers, and regulators push multinationals to pivot their focus to sustainability, for example green purchases rather than quality and cost alone (Foo et al., 2019). Additionally, multinationals are driven by stakeholder pressures to collectively engage in exchanging procedures and ideas. Furthermore, there are many companies that are using the UN SDG targets and indicators[17] to inform stakeholders about the existence of the UN SDGs and are including them in their communications. While some companies use the UN SDG targets to inform stakeholders, questions remain about how stakeholders influence SP and how SP aligns with the UN SDGs. This requires examining the interaction between stakeholders and procurement activities. Patel et al. (2025) postulate that SP involves diverse stakeholders to ensure sustainability is embedded throughout the procurement process.

Luthra et al. (2017) talk about the various criterion of selecting sustainable suppliers. But it is easier said than done due to barriers that exist as pointed out by (Fritz, 2019). The author talks about how a company must redesign their supply chain activities such as transportation, purchasing, manufacturing, packing, and warehousing. In relation to this, the author has further linked each of the UN SDGs to SSCM as it is scalable globally. So, primarily, there needs to be trade-offs, but how can good trade-off decisions be made by stakeholders (Lemaire & Limbourg, 2019)? This prompts the question of finding the appropriate inputs for SP (Walker & Brammer, 2012). A detailed understanding into the SSCM stakeholder roles, and their management is needed to analyse their practices (Siems & Seuring, 2021). Firms are swayed by different categories of stakeholders having distinct roles when it comes to SP and sustainable performance (Song et al., 2017).

Yet another angle to the stakeholder roles in aligning sustainable procurement to the UN SDGs is that lower-tier providers are not familiar to the firms at large, and thereby not noticed enough to feel the stakeholder pressures such as NGOs and media (Villena & Gioia, 2020). Another slant is that stakeholders' objectives frequently overlying each other, the

[17] https://unstats.un.org/sdgs/metadata/

results of which almost always ends up as trade-offs (Montabon et al., 2016). When looking into the intricacies of firms and their engagement with stakeholders, there may also lie an overlapping of the social and the commercial relationships whereby the styles employed are varied (Pullman et al., 2018). This is a point for consideration as well when implementing SP. This compels us to look at the interactions among internal and external stakeholders, the community, and the procurement activities' outcomes, especially when the sustainable procurement practices adoption varies across industries (Jia et al., 2025). Moreover, stakeholders do not have sufficient knowledge to implement SP, an example being the lack of strategies that stakeholders need for sustainable procurement practices (Upadhyay et al., 2025). Moreover, Etse et al. (2023) postulate that procurement officers' sparse interest in SP is a barrier for SPP.

Thus, a gap is evident that shows that complex interactions amongst stakeholders are not clarified yet in the scientific literature. This was highlighted by Bridoux and Stoelhorst (2022) when they called for examining how stakeholders, especially a firm's managers are willing to implement goals that are not of direct interest to them. To this extent, stakeholders that can influence SP in firms, leading to the contribution to the UN SDGS, are still struggling to hit the target of 2030. These targets were set by the United Nations in 2015 as a universal call to action, to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. As such, this research seeks to find out why the stakeholders, specifically the global procurement managers of multinational companies, involved in procurement are not being able to implement sustainable procurement. Therefore, this research pioneers the exploration of two critical aspects, namely how stakeholders influence sustainable procurement and how SP is aligned with the UN SDGs. In light of the gap, the research questions (RQ) for this research are:

Research Question 1 - How do stakeholders influence sustainable procurement?
Research Question 2 - How does sustainable procurement align with the UN SDGs?

The originality and value of this research reside in the contributions of how SP aligns with the UN SDGs looking through the lens of the influences of the stakeholders on SP. The key contribution to knowledge is – how stakeholders influence sustainable procurement that leads a business to align with the UN SDGs. Some of the contributions to theory, practice, policy, the environment and social benefits of this research are a unique set of categories for the Cause-and-Effect Diagram, (Fishbone Diagram), sustainable procurement practices (SPP)

influenced by internal and external stakeholders, trade-offs that stakeholders must gear themselves for, and the stakeholder pressures of the current world today.

1.2. Theoretical context

The overarching theory used to guide this study is the Stakeholder theory (Donaldson & Preston, 1995). The Stakeholder theory (Bridoux & Stoelhorst, 2022) is rooted in this thesis as explained in detail in the research methodology chapter. To set the context, the Stakeholder theory in this research shows the stakeholders' struggles and pressures involved in the implementation of SP that contributes to the UN SDGs.

While Pereira et al. (2023) wrote about global supplier competences for supply chain sustainability using Institutional theory, this research uses Stakeholder theory drawing on the role of stakeholders in SP. There are others who have researched SP through the lens of Institutional theory (Ahmadi-Gh & Bello-Pintado, 2024; Chang & Fong, 2025; Nangpiire et al., 2024) Yet others have researched SP through the lens of Stakeholder theory (Ogunyemi et al., 2025; Opoku-Mensah et al., 2024; Shahzad et al., 2024; Shaikh et al., 2024). But this research takes it further to research the alignment of SP to the UN SDGs and various stakeholders' efforts in seven multinationals to implement SP.

As such, this research brings together strands of the prior literature to explore how stakeholder pressures ((Vazquez-Brust et al., 2010) and influences are barely pushing to realise the target of the 2030 UN SDGs by means of SP through the lens of the Stakeholder theory.

The remaining sections are structured as follows: the next section addresses the literature review. Following that, the methodology, findings, and discussion are presented. Finally, the conclusions that include the contributions (theory, practice, environmental, social benefits and policy), recommendations, the limitations, future research, propositions and final considerations for this study, are presented. Unless the context otherwise requires, a reference to one gender shall include reference to the other genders. As procurement and stakeholders are universal and are found in every walk of life, a few of the references (journal, articles, and secondary data) are from outside of the business arena but can certainly be applied to procurement practices in any field.

Chapter 2 – Literature Review

This chapter presents an examination of the extant literature which aids and supports the two research questions for this study. The topics of, the impact of business on the UN SDGs, sustainable procurement, and the roles of stakeholders for SP were chosen because they are crucial to answer the research questions. This chapter also explains the theoretical foundation as the basis for the conceptual framework used for this research.

"Literature reviews play an important role as a foundation for all types of research. They can serve as a basis for knowledge development, create guidelines for policy and practice, provide evidence of an effect and, if well conducted, have the capacity to engender new ideas and directions for a particular field. As such, they serve as the grounds for future research and theory." (Snyder, 2019). In line with this definition but extending to the related topic of the research at hand, the literature review addresses the following in the next sections below. They are Sustainable Supply Chain Management (SSCM), Impact of businesses on the UN SDGs, Procurement, Sustainable Procurement and Roles of Stakeholders for SP.

2.1. Sustainable Supply Chain Management (SSCM), Impact of businesses on the United Nations Sustainable Development Goals (UN SDGs), and Sustainable Procurement

2.1.1. Sustainable Supply Chain Management, (SSCM)

The needs of some stakeholders such as non-governmental organisations and communities, and their demands are not to grow in the supply chain's economic currency, but it is the environmental and societal growth that they aim to enhance (Hadorn et al., 2006; Pagell & Shevchenko, 2014). Seuring and Müller (2008) define supply chain management for sustainable products as the life cycle-based standards for the environmental and social performance of products, which are eventually implemented throughout the supply chain. "Integrating environmental management requires a process of internal green supply chain management, supplier green supply chain integration, customer green supply chain integration, and community green supply chain integration" (Fritz, 2019; Wong et al., 2015). However, managers struggle with many complications while adopting sustainable supply

chain practices in multinational companies to drive innovative solutions (Tetteh, Kwateng, et al., 2025).

2.1.2. Impact of businesses on the UN SDGs

According to authors Fritz and Silva (2018), supply chain sustainability is not to be focused on managers alone but with varied stakeholders. This research aligns with this, although it looks into internal and external stakeholders from various angles in the light of sustainable procurement and its alignment to the UN SDGs.

Scholars have emphasised the sparse information regarding the business roles in tackling the UN SDGs and its applicability for sustainable development (Mio et al., 2020). The authors also state that there are various businesses and services that are less studied for their contribution to the UN SDGs. An example is the procurement service in firms and the roles the stakeholders play towards SD. Innovative methods are needed to conduct and understand businesses because the SD challenges cannot be dealt with conventional standards as they tend to be inadequate (Morioka et al., 2017). Building on this, incorporation of sustainability into business operations create business value influencing business success by introducing sustainable procurement (Dhaigude et al., 2025). Global procurement managers are instrumental in achieving the same.

Three of the tenets that are quintessential for SD are the economic, environmental, and social components (Goralski & Tan, 2020). The authors further explain about the various stakeholders from multiple parts of the world, cultures and segments that are involved in pursuing SD with the use of Artificial Intelligence as well. Moreover, long-term sustainability value creation is compromised when managers make short-term decisions without considering negative externalities of stakeholder relationships (George et al., 2021). But, an interesting aspect is that firms were already aware of SD and were engaged in projects and discussions even before the UN SDGs were formed (Bebbington & Unerman, 2018). But the authors also write about how the firms started to quickly incorporate the UN SDGs into their GRI index (De Simone et al., 2025) and sustainability reports to enhance transparency and to change their courses to create value, sustainably. On the flipside tobacco and energy companies did not jump on this bandwagon although they claim to contribute to the UN SDGs (Kramer et al., 2019). GRI also developed the UN SDG Compass[18] as a metric to assist

[18] https://sdgcompass.org/

firms, educational institutions, and civil societies, in order to align, strategise and manage their contributions to the UN SDGs. Similarly, insights from global procurement managers on emerging technologies can facilitate efficient SP processes in diverse industries (Waqar et al., 2025).

Another metric used is Environmental, Social and Governance (ESG)[19] and the six principles for responsible investments (Azuma & Higashida, 2024) which are used to assess a company's exposure to a range of environmental, social and governance risks. Galbreath (2013) writes that corporate managers may be concentrating more on advancing their firms' governance, after the global financial crisis and the dotcom descent, more than the environmental and social aspects, because regulators started to enforce governance. Other frameworks such as the International Integrated Reporting Council[20] (IIRC), and the UN GC also help with the UN SDG reporting activities. To simplify enterprise value creation, IIRC merged with the Sustainability Accounting Standards Board (SASB[21]) in 2021. Businesses now have more clarity on their sustainability impacts, making complex sustainability disclosures. The World Bank's ten indicators are instrumental in improving business environments and SD and to achieve this, global managers are needed to collaborate with various stakeholders to ensure compliance with standards (Antony et al., 2025).

The impact and assessment of SD that the firms could bring to the table and the participatory roles they would play in their business applications was quickly realised by the United Nations (Williams et al., 2019). Therefore, interorganisational collaborations were promoted because problems could be better tackled by firms together, rather than a single firm on its own (Gray & Purdy, 2018). Moreover, firms that create constructive impacts, to aid in the contribution to the UN SDGs are sustainable, versus the firms whose impact hinder the sustainable development (van Zanten & van Tulder, 2021). This, according to the authors serve as a yardstick to gauge the alignment of the firms with the UN SDGs. But many firms are involved in contributing to the UN SDGs because they want to be known as contributors to the UN SDGs. As such they portray that they are sustainable just to be better than their rivals and to make their stakeholders happy by fulfilling their concerns (Pizzi et al., 2021). To this end, Opoku-Mensah et al. (2024) have identified drivers and barriers influenced by managers offering insights into differing perspectives of managerial decision-making.

[19] https://www.unpri.org/pri/what-are-the-principles-for-responsible-investment
[20] https://www.integratedreporting.org/
[21] https://sasb.ifrs.org/about/sasb-and-other-esg-frameworks/

On another dimension, the UN SDG measurement is studied at the project, local and global levels to find out the weakness and strengths of using UN SDGs as a framework to gauge the success stories of the UN SDGs (Mansell et al., 2020). The study showed that the necessity and insistence of the UN SDG targets to be delivered needs revolutionary thinking at the project level where most of them come to fruition. The study further explains that this can be accomplished only if the traditional fulfilment of the scope, cost and time are redefined by the appropriate tools, leaderships, business skills, and comprehension of a larger picture. One of the ways of contributing to the UN SDGs is to procure sustainably which requires perspectives of both internal capabilities and external pressures to be integrated (Bhutto & Shaikh, 2024).

2.1.3. Sustainable Procurement

As procurement spend is a large percentage of the revenue of the firms, it is not unexpected that stakeholders show a keen interest on how this spend is disbursed. Stakeholders, internal and external, who are interested in the positive economic, environmental, and social contributions of the firms will be the catalysts encouraging collaboration with similar minded vendors and, as such, contributing to SP. The integration of the stakeholder viewpoints in firms will aid to gauge the challenges and opportunities for implementing SP (Hasselbalch et al., 2014). An interesting aspect written by Furneaux and Barraket (2014) is the "balance between parsimony & scope". This is equivalent to paying the right price for the right amount of work. In the cases where sustainability is of focus then paying more is ok if it is in scope. Therefore, if the sustainability aspect is added into the scope, then the justification for the expense to implement SP will not pose a problem for businesses. According to Iastremska (2018), procurement is to purchase goods to meet demands. But the purchasing of services is also an equally important part of procurement. To this end, stakeholders in multinational companies are roped in to create value to support and reform procurement activities (Roy et al., 2025).

In essence, there are increasing interests from stakeholders for firms to align with sustainable development particularly in the areas of economic, environmental, and social wellbeing. This point is made by Morioka et al. (2017) who state that the stakeholder beliefs and considerations play a part in the firms' economic, environmental and social values. Frameworks have been set up to assist firms to align, strategise, measure, and post their contributions to SD. In addition, firms have the leverage to encourage their suppliers to act

and align with the firms' sustainable development objectives through their SP protocols. Global procurement managers' ability to mitigate complexities is also crucial when it comes to SP (Vocks et al., 2025).

SP is described as the quest for sustainable development purposes by means of buying and supply methods (Walker, Miemczyk, et al., 2012). The authors have written about many papers, conferences and research conducted defining the history of SP as a growing subject of interest. It is shown by the ideas and beliefs over time especially in the context of the practitioner interests. The definition of SP used for this research is; "while green procurement involves the environment, SP involves a lot more that can definitely be tied to the UN SDGs" (Sönnichsen & Clement, 2020).

Businesses today have to satisfy shareholder values, gain competitive advantage, and be good corporate citizens. This entails combining the perspectives of sustainable behaviour, value creation processes through the multinational companies' operational practices (Costa et al., 2025). This means that global procurement managers have to include sustainability clauses in their procurement contracts. However, SP cannot be realised by this alone, and businesses have to participate as contributors of best practices within their industry and with other supporting industries. The average 'procurement spend'[22], across industries is 43% of the revenue. Thus, the monetisation of the SP efforts could be significant to the bottom line as shown in Figure 2.1 from the Bain analysis. This explains the linkage between the social impact and profit generation of various societies that are impacted in the public, private, and the voluntary sectors.

[22] https://www.bain.com/insights/unearthing-hidden-treasure-of-procurement/

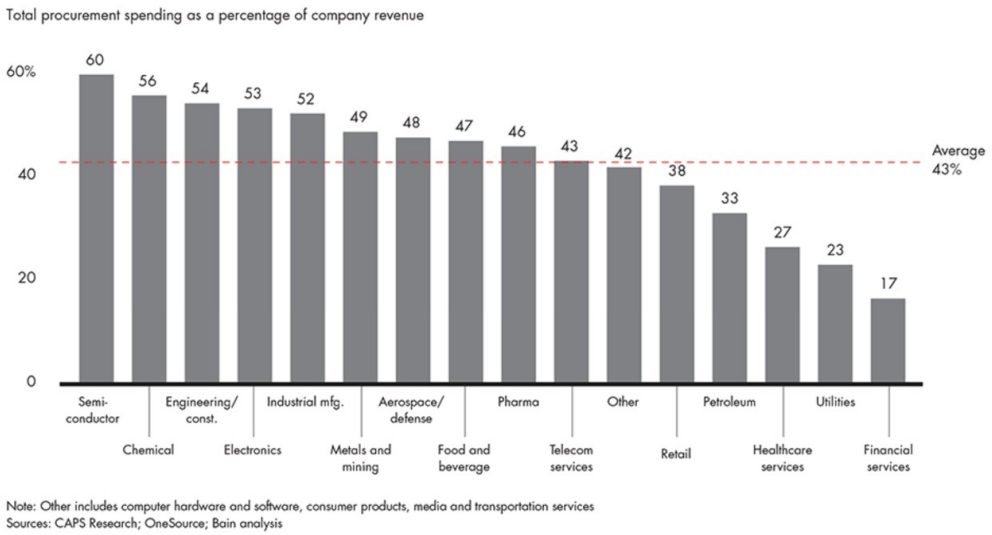


Figure 2.1: Procurement spend from Bain analysis.

The procurement processes often include trade-offs as substitute resolutions underscores other attributes that are more beneficial in one way or the other (Byggeth & Hochschorner, 2006). The authors emphasise that the decisions to support the alternatives should include social sustainability as well, in addition to the sustainable ecology. This is accentuated by Stephen and Helen (2011) who write about sustainable supply chain actions to be looked into in a holistic way where the environmental and the social aspects are combined, especially in SP. The authors also note that there is a deficiency of SP understanding and the capabilities needed to implement. But, different sectors have to deal with SP differently within their particular needs of the procurement aspects and can do as much as the senior management commitment allows (Walker & Brammer, 2009). Then, the authors go on to write about the power transferred or delegated to lower levels, such as the procurement managers, which can pose a problem for SP to be implemented across the board. Another complexity that arises in this space is that the actors in SP may have competing objectives (Häkkinen & Belloni, 2011). Moreover, few studies have investigated how managers adopt UN SDGs in their SCM as it is complex and hard to do so (Govindan, 2025).

One way to mitigate these issues is by using sustainable suppliers to compete with other suppliers that are in use currently which would allow the activities to move from the micro to macro level, paving the way for a long-term vision as well (Pagell et al., 2010). Contrastingly, another option is to raise awareness about SP and its advantages along with the ease of flow, and comprehensibility of information availability (Häkkinen & Belloni, 2011). To lessen these gaps of SP knowledge, collaborations and partnership between suppliers,

buyers and the end users are crucial (Witjes & Lozano, 2016). These can be attained through technological innovations, stakeholder engagements and building new business models according to the authors. Another way SP can assist is to look into the business dynamics, and companies' platforms that need to be ready or scalable to connect with member companies as well. So, the question then is – can rivals work together for advancing sustainability (Sharma & Bansal, 2020)? Ramjaun et al. (2024) posit that there can be shared gains if rival firms collaborate although it may not be intuitive. This can be achieved through the global procurement managers acting as catalysing agents between competing suppliers.

Some of the drivers that are highlighted by Govindan, Kilic, et al. (2021) are that even though firms may have increased their spend to become sustainable, they may be driven towards becoming greener to avoid paying penalties, risking validity in the eyes of their stakeholders, losing competitive advantages and finally bringing down their market share. Some mitigatory measures given by the authors are stakeholder engagements, communications, and board level strategy changes. Other drivers are pressures (such as from the government) and incentives (such as customer investment) of social and environmental risks aided by the procurement departments' active roles in green procurement (Mardani et al., 2020). Moreover, green purchasing on various factors of operational resources can help management to improve decision-making and overall performances of firms (Huma et al., 2023).

Another issue to consider is the opportunistic behaviour (Wong et al., 2021) of the transacting parties in organisations. However, a driver of SP is being in line with the concept of good governance and audit. One of the ways to mitigate opportunistic behaviour, is by redesigning the process utilising blockchain (Tsolakis et al., 2020); so that the data captured can be made more transparent to avoid the promotion of economic self-interest. The digital and indelible data is then entered into the ledger in order to promote more ethical procurement practices. Therefore, the intricate relationships among the net gains and losses of SP, value creation selling, responsible consumption and limited production, are harmonised through good governance and ethics. This can only be achieved if managers (including global procurement managers) collaborate with internal and external stakeholders through knowledge sharing between departments and junior managers (Alkaraan et al., 2025).

On the other hand, barriers for clean technology listed by Álvarez Jaramillo et al. (2019) are lack of resources, less clarity on the impact on sustainability and business, lucid

strategic focus, and not enough knowledge on the present regulations itself. Internal barriers such as organisational and financial structures were also found to be in need of new models as a measure to cope with the barriers per the author. Others like Perey et al. (2018) write that the demand for brand new goods is higher because revamping products seems to be seen as lesser quality to some end users which requires rethink in the socio, political, economic, and transformational levels. Another barrier is the cost incurred to lessen ecological destruction. It could also be due to initial expenditure, absence of knowledge and absence of prioritisation (Masi et al., 2018). Although there are complexities that needs addressing while implementing SP, the approach of adopting incremental SPP taken by the global procurement managers has shown to be fruitful (Etse et al., 2023; C. Wu et al., 2025).

While there are many SPP, some of the SPP for this research from the extant literature is shown in Table 2.1.

Table 2.1: SPP from the extant literature for this research.

Sustainable Procurement Practices (SPP)	References
Outsourcing decisions for production to lessen rigidity	Nordigården.D, Rehme.J, Brege.S, Chicksand.D, Walker.H (2014)
Senior management support	Delmonico. D, Jabbour. C.J.C, Pereira. S.C.F, de Sousa Jabbour. A.B.L, Renwick. D.W.S & Thomé. A.M.T (2018)
Minimising the quantities to be bought	Ogunsanya.O.A, Aigbavboa.C.O, Thwala.D.W, & Edwards.D.J (2019)
Stakeholder perspective over shareholder dominance	Shin.S, Lee. J, & Bansal. P (2021)
Motivation, competence, training, & rewards	Zaidi.S.A.H, Mirza.F.M, Hou.F, Ashraf.R.U (2019)
Customer pressures for reverse logistics	Ye.F, Zhao.X, Prahinski.C & Li.Y (2013)
Academia help for SCM in an unbiased and organised manner	Treiblmaier. H (2018)
Corporate citizenship involvements	Akbari. M, & McClelland. R, 2020
Transporters finding closed loop supply chains	Govindan.K, Soleimani.H & Kannan.D (2015)
Controlling the flow of raw materials, end product to proper disposal	Govindan.K, Soleimani.H & Kannan.D (2015)
Weakening trade unions' influence on public activities	Harland. C, Knight. L, Lamming. R & Walker. H (2005)
Regulation codes enforcement on real estate developers	Shen. L, Zhang. Z & Zhang. X (2017)
Government support such as low interest loans for green buildings	Darko. A, Chan. A.P.C, Yang. Y, Shan. M, He. B.J & Gou. Z (2018)
SMEs alleviate adverse effects on environmental performance	Shashi.S, Cerchione.R, Centobelli.P & Shabani.A (2018)
Quota allocation for minority owned firms in developing countries	Bamfo.P.A, Nyamekye.T.M, Ahenkan.A (2019)
Auditing monies allocated for SP	Walker. H, Seuring. S, Sarkis. J & Klassen. R (2014)
Create awareness through annual reports, meetings & events	Walker. H, Di Sisto. L & McBain. D (2008)
Alignment of social and environmental goals	Eccles. R.G., Ioannou.I. & Serafeim.G (2014)
Communicating administrative methods to aid the policy makers	Zaidi.S.A.H, Mirza.F.M, Hou.F, Ashraf.R.U (2019)
Advising clients on codes, benefits, and processes towards SP	Wong. J.K.W, San Chan. J.K. & Wadu. M.J(2016)
Taxpayers' monies to aid SP services & products	Bamfo.P.A, Nyamekye.T.M, Ahenkan.A (2019)

Source: Author's own creation from extant literature

Although Singh et al. (2024) have written about the SPP in the public sector, these practices shown in Table 2.2. applies to this research done in the private sector as well.

Table 2.2: SPP adapted from Singh, S., Singh, G., Singh, S., & Misra, S. C. (2024)

Sustainable Procurement Practices (SPP)	**References**
Suppliers' propensity to adopt green practices	Hsu et al., 2013; Bag, 2017; Stokke et al., 2022
Competitive Pressure	Ghosh, 2019; Ma et al., 2021; Halonen, 2021
Demand for eco-friendly items	Guenther and Hueske, 2017; Cheng et al., 2018; Krieger and Zipperer, 2022
Government Regulations	Rosell, 2021; Biberos-Bendezú et al., 2021; Rainville, 2022
Management Support	Ageron et al., 2012; Ghosh, 2019; Ma et al., 2021
Increased Green Advertising	Chekima et al., 2016; Ghosh, 2019; Liao et al., 2020
Green product accessibility	Lăzăroiu et al., 2020; Stokke et al., 2022; Krieger and Zipperer, 2022
Responsibility towards society and environment	Bag, 2017; Lăzăroiu et al., 2020; Orfanidou et al., 2023
Presence of Legal Framework	Shatta et al., 2020; Pouikli, 2021; Orfanidou et al., 2023
Enhanced Financial Performance	Kumar, 2020; Joshi and Rahman, 2015; Bag, 2017
Incentive system for Suppliers	Hsu et al., 2013; Gupta et al., 2015; Stokke et al., 2022
Presence of Guidelines Support	Bidin et al., 2020; Biberos-Bendezú et al., 2021; Bryngemark et al., 2023

Inputs from internal and external stakeholders and the consideration of UN SDGs impacting the business, motivates (drivers) and questions (barriers) how SP can be executed in firms by the global procurement managers (Wellbrock et al., 2025). SP implemented by global procurement managers deliver towards the UN SDGs that relate with social, economic, and environmental goals. While there are numerous barriers, and drivers written by various authors, this study takes into consideration the following as shown in Table 2.3 and 2.4 to

learn about SP. These barriers and drivers will be used as variables to understand the relevance in SP (economic, environmental, and social) in the multinational companies. The level of measurement for these qualitative variables may be nominal or ordinal scales of measurement according to the data collected.

Table 2.3: Relevant barriers for the research

Barriers	**Reference**
Narrow consumer knowledge of SD	Meehan & Bryde (2011)
High cost of implementing systems and unavailability of required skills	Riccardo Accorsi, Susan Cholette, Riccardo Manzini & Alessandro Tufano (2018)
Operational issues - vehicle routing and delivery scheduling, material handling & inventory	Riccardo Manzini & Riccardo Accorsi (2012)
Lack of safety, environment friendliness, innovation, leadership, performance, reusable design	Adela J.McMurray, Md.Mazharul Islam, Chamhuri Siwar & John Fien (2014)
Reliability of product quality, faulty products, recalls	M.A. Karim, A.J.R. Smith, S.K. Halgamuge, & M.M. Islam (2008)
Green procurement vs local authorities and government agendas, engaging with suppliers, vs benchmarking, departmental vs organisational priority, consistency with local circumstances vs each authority priority, management vs procurement department styles in prioritisation	Joyce Thomson & Tim Jackson (2007)

Source: Author's own creation from extant literature

Table 2.4: Relevant drivers for the research

Drivers	Reference
Linking excess emissions to carbon tax & carbon cap and trade, supplier and transportation mode selection with the carbon cap and trade mechanisms	Gökçe Palak, Sandra Duni Ekşioğlu & Joseph Geunes (2014)
Government regulations	Devika Kannan (2021)
Big data helps in enhancing SP operations such as integration of supplier and carrier selection	Harpreet Kaur & Surya Prakash Singh (2017)
Customer green logistics practice demands not addressed may lead to fines, incompatibility, legitimacy, weak competitive position, loss of customers	Kannan Govindan, Merve Kilic, Ali Uyar & Abdullah S. Karaman (2021)
ISO accreditation, FTSE good index	Shaw. S, Grant. D.B. & Mangan. J (2010)
Awareness of social and environmental impacts leading to self-commitment	Guojun Ji, Angappa Gunasekaran & Guangyong Yang (2014
Cost of ownership and client requirements	Ruparathna & Hewage (2015)

Source: Author's own creation from extant literature

Walker and Jones (2012), have classified the internal and external influences on firms, according to their typology for SSCM, and developed the classification as shown in Table 2.5. There are several stakeholders in this table that are pivotal for SP as well.

Table 2.5: Typography in SSCM

External Barriers	External Enablers
Government Regulation (Porter and Van de Linde 1995) **Competitors** Competitive pressures (Cooper, Frank and Kemp 2000) **Customers** Consumer desire for lower prices (Orsato 2006) **Suppliers** Poor supplier commitment (Walker, diSisto and McBain 2008; Wycherley 1999) **Media** Green wash (Greer and Bruno 1996) **Sectoral** Less regulated industries (Min and Galle 2001; Zhu and Sarkis 2006)	**Government** Government policy (Carter and Ellram 1998) Regulation (Min and Galle 2001; Preuss 2005; Zhu, Sarkis and Geng 2005) **Competitors** Competitors (Forman and Sogaard 2004; Preuss 2007) **Customers** Customers (Hall 2001; Handfield, Walton, Seegers and Melnyk 1997; Walton, Handfield and Melnyk 1998) **Suppliers** Collaboration with suppliers (Seuring and Müller 2007; Sharfman, Shaft and Anex 2007; Vachon and Klassen 2008; Vachon and Klassen 2007; Verghese and Lewis 2007) **Investors** Pressure from investors (Green, Morton and New 1996; Trowbridge 2001) **NGOs** Influence of NGOs (Hall 2001; Maignan, Hillebrand and McAlister 2002)
Internal Barriers	**Internal Enablers**
People issues - Lack of management commitment (Min and Galle 2001) **Strategic issues** - Resource: cost (Min and Galle 1997; Min and Galle 2001; Sustainable Procurement Taskforce 2005) - Performance measurement: traditional accounting methods (Rao and Holt 2005) - Organizational size: smaller firms (Ciliberti, Pontrandolfo and Scozzi 2008; Hervani, Helms and Sarkis 2005; Walker and Preuss 2008) **Functional issues** - Purchasing and supply function: lack of training (Bowen, Cousins, Lamming and Faruk 2001; Cooper, Frank and Kemp 2000) - Lack of understanding of how to incorporate in purchasing (Cooper, Frank and Kemp 2000) - Other SCM priorities (Tummala, Phillips and Johnson 2006) - Lack of corporate structures and processes (Griffiths and Petrick 2001; United Nations 2003; Walker, diSisto and McBain 2008)	**People Issues** - Top management commitment (Min and Galle 2001; New, Green and Morton 2000; Wycherley 1999) - Employee involvement (Hanna, Newman and Johnson 2000) including middle management (Drumwright 1994; New, Green and Morton 2000) - Culture (Carter and Jennings 2004; Hughes 2005) **Strategic Issues** - Alignment of company strategy with purchasing/supply strategy (Day and Lichtenstein 2006; Narasimhan and Das 2001) - Company sustainable SCM strategy (Drumwright 1994; Hanna, Newman and Johnson 2000; Hervani, Helms and Sarkis 2005) - Competitive advantage/firm competitiveness (Sharma and Vredenburg 1998; Zhu, Sarkis and Geng 2005) - Risk management: Reputational and environmental risk (Carter and Carter 1998; Cousins, Lamming and Bowen 2004; Hall 2001; Schwartz 2000; Teuscher, Gruninger and Ferdinand 2006) - Performance management: EMS adopters (Chen 2005; Darnall, Jolley, and Handfield 2008; Sroufe and Walton 2005), Improve quality (Pil and 2003) Organizational size (Hervani and Sarkis 2005; Min and Galle 2001) **Functional Issues** - Purchasing supply function: Capabilities within purchasing supply function (Green, Morton and New 1996; Jennings, and Zandbergen 1995; Maignan, Hillenbrand and McAlister 2002), Other internal CSR practices including SCM (Meehan, Meehan and Richards 2006)

Source: Sustainable supply chain management across the UK private sector by Helen Walker and Neil Jones

The next subsection introduces the theoretical foundations for the stakeholder theory including the relevant definitions and understanding and its role in investigating sustainable procurement. This research uses the stakeholder theory framework to design and interpret the data collected. These are instrumental in understanding the responses to stakeholder pressures

by managers (Latip et al., 2022). Stakeholder theory has been largely used to study how to manage corporate activities that are important for its companies' stakeholders (Fernando & Lawrence, 2014). In this research the management importance is given to SP.

2.2. Stakeholder theory and Sustainable Procurement

2.2.1. Foundations of Stakeholder theory

According to Freeman (Freeman, 1984; Freeman et al., 2004) who is considered to be the father of this theory, the Stakeholder theory deals with the relationship between the stakeholders and the organisations. According to the Stakeholder theory, businesses are obligated to consider the interests of all parties that are impacted by their activities. These parties include customers, governments, non-governmental organisations (NGOs), and the general society with large populations. The Stakeholder theory encourages collaboration, transparency, and the production of shared values. Hence, engaging a diverse range of stakeholders is essential for creating change that is designed to be sustainable (Freeman & Menghwar, 2024).

Freeman (1984) defines a stakeholder as 'any group or individual who can affect or is affected by the achievement of an organisation's objectives.' Mitchell et al. (1997) postulate that a stakeholder can affect or be affected by companies. This makes it difficult for managers to implement SP before the 2030 deadline contributing towards the seventeen UN SDGs. Table 2.6 shows a few definitions of a stakeholder from extant literature.

Table 2.6: Stakeholder definitions from extant literature.

Source	Definition
McGrath, S.K. and Whitty, S.J., 2017. Stakeholder defined. International Journal of Managing Projects in Business, 10(4), pp.721-748.	Stake will be tentatively defined as an interest and stakeholder will be consequently defined as an entity with a stake (interest) in the subject activity.
Eskerod, P. and Huemann, M. (2013), "Sustainable development and project stakeholder management: what standards say", International Journal of Managing Projects in Business, Vol. 6 No. 1, pp. 36-50.	Two project management standards PMBOK and PRINCE2, have definitions of the type "affect or are affected by", with the International Competence Baseline having an "interested in or constrained by"
Kaler, J. (2002), "Morality and strategy in stakeholder identification", Journal of Business Ethics, Vol. 39 No. 1, pp. 91-100.	It is concluded that for the purposes of business ethics, stakeholders are claimants towards whom businesses owe perfect or imperfect moral duties beyond those generally owed to people at large
Hult, G.T.M., Mena, J.A., Ferrell, O.C. and Ferrell, L., 2011. Stakeholder marketing: a definition and conceptual framework. AMS review, 1(1), pp.44-65.	We do not accept the view that the term "stakeholder" should be viewed as only appropriate in organisational or managerial definitions.

Source: Author's own creation

The Stakeholder theory encourages firms to create stakeholder value that could affect a firm or be affected by a firm by a wide range of stakeholders (Tao et al., 2023), On the other hand, the Stakeholder theory has not yet come to a conclusion as to why or how firms should consider stakeholders as an integral part (Miles, 2012, 2017) of multinational companies. Donaldson and Preston (1995) break down the Stakeholder theory into four views. They are descriptive Stakeholder theory, instrumental Stakeholder theory, normative Stakeholder theory, and integrative Stakeholder theory. For the purpose of this research, the instrumental and normative aspects are drawn upon to find out how the stakeholders influence SP and how SP aligns with the UN SDGs. To pave a pathway for managers in the SP space, this research extents the knowledge of Jones et al. (2018). The authors have written about the interactions between various stakeholders using the instrumental Stakeholder theory. Through the instrumental aspect, decisions of multinational companies which emphases stakeholder management and the achievement of various corporate objectives are investigated. Adding the normative aspect forms the theoretical and ethical foundations of the Stakeholder theory for this research. For example, the normative core in achieving corporate goals (Gartenberg et al., 2019; George et al., 2023). Lazzarini et al. (2025) in their study call for additional examining of how normative principles can originate from different stakeholders that influence firms. Building on previous applications of the Stakeholder theory, this research

includes studying the normative core of the stakeholders that influence SP and how SP aligns with the UN SDGs.

According to Jones (1995), the instrumental Stakeholder theory illustrates what will happen as a consequence of how managers conduct themselves. Whereas the author postulates that normative Stakeholder theory deals with the managers' apprehensiveness and moral behaviour. Additionally, Donaldson and Preston (1995), use instrumental Stakeholder theory to link particular managerial practices and end states. Normative stakeholder views are also defined by upper management as decision makers (Lazzarini et al., 2025). Managers have to consider stakeholder requirements to utilise strategic opportunities according to the instrumental Stakeholder theory (Vitolla et al., 2019). Whereas the normative Stakeholder theory is based on the principles of ethics at its core. Therefore, Stakeholder theory allows this research to interpret ethical managerial perspectives as well. When it comes to SP and its alignment to the UN SDGs, the stakeholder perspectives are very valuable for comprehending what drives companies to implement SP or find it a struggle.

Table 2.7 shows a few applications of the instrumental and normative Stakeholder theory used in extant literature.

Table 2.7: Instrumental and normative Stakeholder theory used in extant literature for sustainable procurement.

Source	Application to theory	Theory
Shabbir, M.S., 2025. Corporate Sustainability Reimagined: A Bibliometric–Systematic Literature Review of Governance, Technology, and Stakeholder-Driven Strategies for SDG Impact. *Business Strategy and the Environment*.	A normative instrument endorsing legitimacy, resilience and co-creation.	Normative Stakeholder Theory
Ma, M., Wang, N., Mu, W. and Zhang, L., 2022. The instrumentality of public-private partnerships for achieving Sustainable Development Goals. *Sustainability*, *14*(21), p.13756.	Instrumentality as a tool for sustainable development has not been fully studied by researchers.	Instrumental Stakeholder Theory
Valentinov, V., de Oliveira Santos Jhunior, R. and de Araujo Góes, H.A., 2025. Corporate Environmental Sustainability Via Stakeholder Collaboration: Insights from Classical Institutional Economics. *Journal of Business Ethics*, pp.1-18.	Stakeholder scholars encourage ethical conduct by firms, by actively pursuing sustainable practices from a normative viewpoint.	Normative Stakeholder Theory
Safdar, N., Moazzam, M., Ahmed, W., Khan, A.S., Manzoor, W. and Raziq, M.M., 2024. The impact of adopting green procurement practices on the competitiveness of small and medium enterprises: a dual-mediation model. *Benchmarking: An International Journal*.	Instrumental Stakeholder theory claims that sustainable behaviour of firms increase when they actively manage their relations with stakeholders such as suppliers by sharing information and cooperating with each other.	Instrumental Stakeholder Theory

Source: Author's own creation

2.2.2. Role of Stakeholders for SP

Sustainability strategies and their applications are propelled by the need to respond to stakeholder requirements in companies (Broccardo & Mauro, 2024). In sustainable procurement, one challenge multinational companies face in meeting stakeholder requirements is the variation in regulations across regions and sectors (Adebayo et al., 2024).

The Stakeholder theory underpins the idea of the constructive links between SP and the economic, environmental, and social, aspects aligning with the UN SDGs. Drawing insights from the Stakeholder theory, implementing sustainable practices by establishing relationships with SP compliant suppliers aligns with stakeholder interests (Yu et al., 2025). The Stakeholder theory asserts that there are numerous parties of interest in humanity (Salvador et al., 2021). This theory maintains that the stakeholders reactions to sustainability concepts (Hofmann et al., 2014) along with the ecosystem is imperative in aligning SP with the UN SDGs. Thus, this study aims to create interrelated stakeholder value with integrated perspectives (Hörisch et al., 2014). This is carried out through the implementation of SP that focus on the internal and external stakeholder pressures and dimensions (Ehrgott et al., 2013).

But the fact remains that stakeholders are a vital part of this study. In the supply chain management arena, Rebs et al. (2018) describe stakeholders as customers or suppliers in the supply chain and players that acknowledge the impact of the performance of the supply chain players. Additionally, the information provided to both the internal and external stakeholders across supply chains enhances upper management commitment for SP (Khan et al., 2023). Procurement managers play a vital role globally acting as critical change agents to implement SP (Xu et al., 2025).

As there are different types of stakeholders, the challenge is to identify the stakeholders that are pertinent to a particular study. But in general, the stakeholders fall into two categories, namely the stakeholders that are involved; and the stakeholders that are affected that can be distinguished according to their capabilities and the settings of the situation (Vos, 2003). Yet another view is that the stakeholders fall into three different categories, namely, “initiating ideas, orchestrating resources, and partaking activities” (Liu, 2020) wherein the roles, efforts and commitments of the varied stakeholders determines the level of engagement and decisions made by the stakeholders. For example, the perceptions of the global procurement managers differ when making SP decisions (Wang et al., 2025). For the purpose of this study, this definition of Vos (2003) fits in well and as such will be used.

Given the growing global emphasis on sustainability, partnerships and collaboration focusing on stakeholder engagement (Alka et al., 2025) leads to successful SP implementation. Stakeholders can be a roadblock sometimes in limiting their sustainability initiatives to their immediate borders. This proves it hard for engagements with larger pools for partnerships with stakeholders with varied skills, such as collaborations for similar resources and common initiatives in the local, regional and global arena (Raub & Martin-Rios, 2019). This was recognised by the sports industry. Sports institutions came to realise that their actions are having an adverse effect on the environment. Therefore, they are responding to these issues to avoid legal ramifications, thus redeeming cash, in order to build solid rapports with stakeholders such as the local communities, state and federal governments, firms (small, medium and others) along with the fans and partners (Babiak & Trendafilova, 2011). A case in point is the 2024 Paris Olympics[23] where they used existing facilities, cleaned up rivers for water sports as just a couple of examples to lessen negative environmental impact. These efforts were supported and funded by multinationals giving cleaning contracts through their procurement agencies.

Another aspect is the internal drivers such as employees' individual beliefs, accessibility of exciting jobs and eagerness to execute new sustainability initiatives (Rauter et al., 2017). New initiatives involve innovations for which strategies must be in the realms of the management for redesign implementations and processes and not at the onus of the consultants, specialists, lawyers, or governmental entities (Porter & Van der Linde, 1995). On the other hand the perceptions of external stakeholders are that they think that the top management positions and titles that portray sustainable efforts makes a firm sustainable, but having a position with a title such as the Chief Sustainability Officer removed does not mean that the firm is not engaging in sustainable activities (Strand, 2014). Meanwhile the perceptions of the managers and procurement officers can be guided by factors such as status, culture, and personal network (McMurray et al., 2014). On the other hand, Foroughi et al. (2025) suggest that individual actions are rooted on personal values and beliefs about environmental consequences. It is the global procurement managers who make SP decisions.

The collaborations amongst various departments of the multinational companies could result in long-term gains (Gibson et al., 2021) within their industry to gain competitive advantage in the least expensive and plausible method. The authors further write about

[23] https://olympics.com/en/paris-2024/information/our-legacy-and-sustainability-plan

communities as stakeholders who highlighted an environmental credibility issue. This was rectified by the firms by adding new positions covering sustainability roles to enhance transparency and open dialogue. SP buyers, who are one of the stakeholders within the system, are pivotal in developing guidelines that promote the purchase of goods that provide economic, environmental, and social benefits over their whole life cycle, from the extraction of raw materials till the final disposal. Buyers utilise environmental and social criteria at the beginning of the procurement process, creating significant standards that could be useful for the future (Igarashi et al., 2015). However, it is plausible that when some managements do not extend enough resources to individuals at lower levels, they may end up involving in unethical conducts (Gold & Schleper, 2017). So, implementing SP is an investment for ethical stakeholder engagement. This is one of the reasons why the UN SDGs act as a road map for companies to follow when implementing their sustainability initiatives. As such all of the above leads to a broader discussion with external stakeholders and international buyers on the transformation of comprehensive sustainability and UN SDG realisation (Hasle & Vang, 2021). Waqar et al. (2025) underscore the imperative for future research to critically examine the challenges managers encounter in understanding the complex dynamics within supply chains. In response to this call, this study investigates the struggles faced by global procurement managers engaged in SP. Specifically, it explores how SPP are operationalised within organisational contexts and the extent to which these practices are aligned with the imperatives of the UN SDGs. This inquiry serves as the conceptual framework that elucidates the interrelationships between managerial agency, procurement strategy, and global sustainability objectives.

Additionally, buyers in firms are in a quandary when balancing the sustainability and profit objectives (Goebel et al., 2018). In order for the UN SDGs to gain momentum in firms, the business mindset needs to be altered (Gerard et al., 2020). The mindset is a big part of the decision-making (Cerutti & Rossi, 2019) as companies face complex SP challenges when they work towards choosing and prioritising the appropriate UN SDGs. The authors further state that the alignment and awareness of the shareholders, internal and external stakeholders for the prioritisation of the businesses need integration. On the other hand, Lin et al. (2025) postulate that managers integrate sustainability into the business processes to align with the UN SDGs. This holds true for the global procurement managers as well.

Moreover, there has been an awareness of the growing need to accelerate sustainability measures, balancing priorities, stakeholder governance influence on social

performance in the supply chains (Govindan et al., 2016). Corporate reporting of SP from upstream suppliers enhances companies' reputation, trust, and transparency for all its stakeholders. However, sometimes the reports do not include their sustainability efforts as a direct correlation to their financials. Research also shows that profits work together with environmental and social features, generating solutions, while taking into consideration multiple stakeholders (Ghadge et al., 2019) to secure the aims of the UN SDGs. The authors expand this point to show that even though the sustainability reports may show that the firms pursue sustainability, it is not clear whether they actually do so. To mitigate this, sustainability is enhanced by obtaining more knowledge through various stakeholder engagements (Droege et al., 2021). Unfortunately, there is a lack of knowledge about SP in multinational companies (Santos et al., 2025). Therefore, this study looks into how stakeholders influence SP and its alignment to the UN SDGs.

Stakeholders can influence SP and try to align SP with the UN SDGs. When they fail to do so unintended consequences may occur. An example would be the foreign investments from the world's textile retail chains' procurement departments to buy from Bangladesh. This was well intended to provide for employment and up lift the disadvantaged in that country. However, because of the lack of downstream governance and audit, corruption festered, Occupational, Health and Safety (OHS) suffered, resulting in the 2013 collapse of the Rana Plaza garment factory building in Dhaka (Sinkovics et al., 2016; Wolf, 2014). Conversely, Aghili et al. (2019) talk about SP's involvement in finding sustainable development objectives (economic, environmental, and social) through the management of green buildings in Malaysia. The building industries' contributions to the UN SDGs are demonstrated here by developing land in disadvantaged communities to uplift the surrounding society by conserving biodiversity. The lesson learnt is that any SP effort and investment by global procurement managers must be supported with good governance and independent audits so as to keep greed and corruption at bay.

The firms' performances in aligning SP to the UN SDGs is vital for business, says upper management, but inclusion of sustainability needs rewards to be put in place for environmental performance improvements (Ivory & MacKay, 2020). Driving the upper management to the sustainability agendas as a whole and having them implement them in their own verticals is another method established by certain firms as well, write the authors. However, there are struggles to overcome when it comes to breaking the link between the environmental and economic performances (Dahlmann et al., 2017). The questions remain as

to whether the rewards wane with time and if different motivations have to be put in place by the global procurement managers.

Taking another angle, the decisions made by stakeholders, have to shift gears for social and environmental performances, if there is an economic downward spiral in firms (Barnett et al., 2015). The authors claim that amongst the NGOs, firms, policy makers and end users, the firms' economic performance is at the focal point than the others. So, do the roles of the stakeholders now shift from tactical to strategic or are the performance measures that are in place at times not used? Multinational companies are gradually being put under the pressures of social, environmental and other activities (Maas, 2018). Therefore, the stakeholder roles not only change due to these pressures but also due to the economic, environmental, and social regulation changes. These include the strength of the firms' responsibilities towards contamination, breaches, frauds, and corruptions. Jaiswal et al. (2025) call for future research in developing strategies for improving stakeholder engagement in multinational companies for the same. This encompasses the roles of the global procurement managers too.

Ultimately, in looking at the above SPP and the stakeholder influences, over time, SPP seems to be the predominant way of procuring. To that extent, Mihailova et al. (2022) have elaborated on the stakeholders' value brought to fruition to creating insightful contributions, which is part of this study as well, but in the SP arena aligning with the UN SDGs.

Circling back to the definition of a stakeholder, the situation, urgency, mandates, and the availability of several factors, determine the path to be taken by firms towards SP. In light of the research done, the key variables (internal and external stakeholders) were considered to study the role of stakeholders in SP aligning to the UN SDGs. In particular, what this research is addressing is the urgency and the need to investigate the barriers that the global procurement managers face to align SP to the UN SDGs because the 2030 target for the seventeen UN SDGs to come into fruition is less than a decade away.

2.2.3. Conceptual Framework

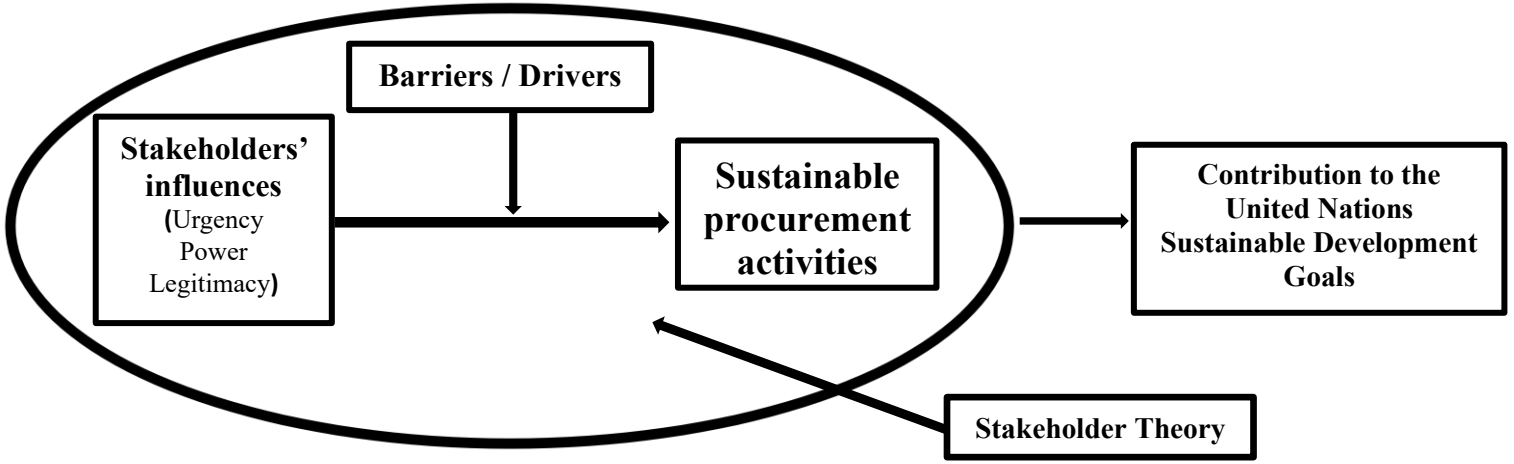
While the authors write about internal stakeholders in the accounting arena using the Stakeholder theory, this research looks into the influences of the internal and external stakeholders in the SP arena. Stakeholder theory is relevant across the board as companies

must balance the interests of several stakeholders (Forliano et al., 2025). For example, the Stakeholder theory posits that managerial perspectives are shaped by the need to manage the expectations of stakeholders who control critical organisational resources (Deegan, 2002). This research explores the stakeholders of the global procurement managers' influence on decisions made on SP.

It is necessary for multinational companies to build sustainability strategies and develop the processes needed for the same (Ashraf et al., 2024). This also affects managers within the procurement department, as SP constitutes a core component of an organisation's overall sustainability strategy (Rasheed et al., 2025). As a result, from a normative perspective (Kaptein, 2025), managers have to take into account the interests and expectations of their stakeholders. Stakeholders' values differ widely. For example, some merit the environment, others, the social or financial aspects. Nevertheless, there are barriers to implementing SP (Zaman et al., 2024). Drivers also play a part in implementing SP. But not all drivers stem from stakeholder influences. For example, there is a critical need for a clear and empirically supported understanding of the associated value drivers that influence stakeholder perceptions, informed by both managerial and stakeholder experiences (Hristov & Appolloni, 2022). Stakeholders' influences are drivers for implementing SP. Global frameworks, such as the UN SDGs, play a pivotal role in aligning SPP with the seventeen established goals. But the target year of 2030 to achieve the same is a struggle for the stakeholders.

The conceptual framework is based on the Stakeholder theory (Freeman, 1984) to address the gap found in the literature review (Guillamón et al., 2025). It includes the role of the stakeholders as influences, and SPP following the Stakeholder theory. The conceptual framework (shown in Figure 2.2) for the research design is developed to increase the applicability and the application of Stakeholder theory in SP aligning with the UN SDGs and the stakeholder influences.

Conceptual Framework



Variables = Drivers, Barriers, and Stakeholders

Figure 2.2: Conceptual Framework. Source: Author's own creation

The next section presents the research methodology to be used for the study which comprises of the research paradigms, research design, theoretical framework, data collection methods, data analysis techniques, data validity, and reliability. Lastly, the research ethics are described.

Chapter 3 – Research Methodology

3.1. Introduction

This chapter presents the research methodology approaches used to achieve the research objectives. The overarching research philosophy, design and methods are discussed in support of the exploration. This chapter further outlines the research paradigms (ontology, epistemology, and axiology), the research design, theoretical framework, data collection methods, data analysis techniques, validity and reliability, and research ethics. The theoretical framework is discussed in detail, grounded in the Stakeholder theory.

The research assumes that stakeholders, in particular the global procurement managers and procurement processes contribute to SP in multinational companies. This in turn can contribute towards the UN SDGs. To explore this, a qualitative research methodology was used as there are unique factors such as length, and scalability of interviews influencing the richness of the data (Tracy, 2020).

3.2. Research paradigms (ontology, epistemology, and axiology)

This study uses the underlying ontological and epistemological foundations of prevailing logistics thinking and methods (Solem, 2003) that recognises the phenomenological paradigm, as inductive in nature. Ontology describes the nature of things and fundamental assumptions about realism, while epistemology describes beliefs about the reasons of knowledge (Burrell & Morgan, 1979). Therefore, the predominant nature of ontology in the supply chain management (SCM) arena was to study how independent or objective reality is with the participants (Grubic & Fan, 2010). The authors argue that researchers in supply chain ontology have not sufficiently grounded their work in the theoretical foundations of SCM. For example, SP, stakeholders, and the UN SDGs taken as concepts will have an objective reality (objectivism) when cost is studied for SP in different industries. But the sustainable aspect of purchasing will be subjective reality (constructivism) based on the perception of the global procurement managers making decisions in multinational companies.

The epistemological position taken for this study is interpretivist in nature as SCM calls for the researcher to comprehend the social action nuances subjectively built through interactions (Lee & Lings, 2008). For instance, the myopic purpose of the global procurement managers

in multinational companies could be cost cutting and as such the activity may be objective, but not about SP. However, when the corporate image on sustainability is cascaded into the procurement domain, then the buyers will have to show contribution towards the UN SDGs. This will lead to different subjective interactions with multiple stakeholders, to be in sync and gain knowledge with the corporate goals, in the procurement process.

Axiology is the role of values that characterises qualitative research (Creswell & Poth, 2016). Values are found in several occupations, firms, institutions, government, and NGOs (Agle & Caldwell, 1999). The value that this study will bring is to enhance the knowledge of SP practices through a stakeholder lens to contribute towards the UN SDGs. As such, discussing the value of this research, tracking the economic, environmental and the social aspects of the firms by involving suppliers with stronger supply chain partnerships by the procurement managers of the multinational companies will lead to the identification of more sustainable opportunities (Genovese et al., 2017).

3.3. Research design

The literature reviewed shows that complex interactions amongst stakeholders are not clarified yet as there are multi-dimensional stakeholder relationships that can influence SP in firms. Particularly, the roles of the managers in the procurement department and the SP contribution to the UN SDGS is furthered studied in this research. As such, the following questions will be researched.

Research Question 1 - How do stakeholders influence sustainable procurement?
Research Question 2 - How does sustainable procurement align with the UN SDGs?

Therefore, the aim of this research was to apply the inductive approach to be associated with qualitative research strategies and designs. Because of the emergent nature of inductive research, an exploratory approach methodology was applied. In doing so, semi-structured interviews were utilised as the primary method by which data was collected. Thematic analysis method (Castleberry & Nolen, 2018) to allow heterogeneity of the participants interviewed was used; even though ‘text as data’ may be complicated to detect patterns and/or common themes, than ‘numbers as data’.

There are more benefits than challenges to using the chosen methodology for this study, executing the same as an external researcher, and taking into account the pros and cons of the researcher vs researched (Ann, 2016). Even though the author talks about the feminist context

to it, the tested concepts of the complexities of the social/political relationships between the researcher and the researched can be embedded in my research design as well. This is also consistent with the research design, philosophy, and approach to theory development. In the practice-to-theory strategy, theories are driven by practice situations and are inductively developed (Eden & Ackermann, 2018). As practices are comprehended by sets of activities (Silva et al., 2022), some examples of the synonyms used for searching the words 'sustainable procurement' in the extant literature are: buy, purchase, order, obtain, procure, source, accountable, responsible and conscientious amongst others.

3.4. Theoretical Framework

The building blocks of theory, which are the concepts, (Bell et al., 2019) correspond to the purposes around which the business research is steered. Therefore, although there are many theories that can be used (Touboulic & Walker, 2015), the Stakeholder theory benefits this study as it is based on knowledge. As part of the SP implementation endeavour, Stakeholder theory is essential because it is a method to discover internal and external stakeholder influences. These influences can be either drivers or barriers that would impact multinational companies to successfully implement SP. Therefore, this research identified key stakeholders in multinational companies, assessing their struggles and opportunities to better their implementation of SP. The Stakeholder theory aided in unpacking these critical issues, gathered from the findings to answer the two research questions for this research.

Research Question 1 - How do stakeholders influence sustainable procurement?
Research Question 2 - How does sustainable procurement align with the UN SDGs?

Several interactions exist involving stakeholder pressures and the implementation of sustainable practices (Sarkis et al., 2010). One such interaction is through training in SP which is critical to implement SP and create knowledge with various stakeholders. Stakeholder pressures can be the drivers for firms to adopt sustainable practices (Buysse & Verbeke, 2003). In SP, these pressures come from local and international regulators, customers, the younger generation, and suppliers, all of which are fielded by the procurement managers. The influence of several stakeholders motivate firms to implement sustainable practices according to the Stakeholder theory (Shahzad et al., 2024). This includes external and internal stakeholders in SP. For this research, the stakeholders researched are grouped into external and internal stakeholders (Dai et al., 2021). While Dai et al. (2021) take an

Institutional theory approach to study the stakeholders, this research uses the Stakeholder theory.

The prominent external stakeholders that influence SP are the suppliers, customers, external organisations, government & regulators. Liu et al. (2021) write about external stakeholder influences in green public procurement. This research examines the external stakeholders that influence SP in multinational companies and how SP is aligned with the UN SDGs. External stakeholders affect sustainable practices through their ability to marshal opinions (Sarkis et al., 2010). For example, suppliers are important external stakeholders that can aid SP, studied in this research.

The prominent internal stakeholders that influence SP are the procurement department, upper management, and other departments in the multinational companies. Internal stakeholders in a firm, for example, the procurement department control its key resources. If the procurement managers set up their departments to procure sustainably, SP can be achieved. But most often the global managers in the procurement department struggle to make apt decisions for SP, depending upon whether their departments are centralised or decentralised (Z. Wu et al., 2025). This is discussed from the empirical data in Chapter 5. Moreover, for SP to align with the UN SDGs, buyers lack information on how the products are produced and the processes for them to make informed purchasing decisions (Damberg et al., 2024).

Assessing the stakeholders' salience, based on power, legitimacy, and urgency (Neville et al., 2011) which are the main concepts of the salience in Stakeholder theory is important to implement SP. The perception of managers in particular is studied for this research, especially the implications of SP in shifting economics through the lens of the Stakeholder theory (Wood et al., 2021). Stakeholder power is built upon the influences to achieve decision-making and the desired outcomes. Urgency refers to stakeholder expectations needing immediate action from a company (Mitchell et al., 1997). Legitimacy in Stakeholder theory is confirming that the procurement activities are apt, needed, and acceptable. In the findings of their study (Patrucco et al., 2025), managers validate that the activities of procurement is used as a strategic tool to achieve societal and innovative goals. However, powerful but illegitimate stakeholders will argue their legitimacy with the hope of influencing normative legitimate stakeholders (Phillips, 2003). In this regard, procurement managers may allow pragmatic legitimacy to strategic suppliers if they assist with the objectives of the

company (Suchman, 1995). Through the normative aspects on which the stakeholder management is built upon (Ubeda et al., 2010), identifying the stakeholders, their role in the firms, demands, and uniqueness aid in implementing sustainable practices (Polonsky, 1995).

3.4.1. Justification for using Stakeholder theory

SP can be understood through a diversity of social theories. As such, it is important to justify the use of Stakeholder theory in this study in making useful contributions. Although the Stakeholder theory is used to answer the two research questions in this study, there has been other theories that has been used to understand SP. For example, the Institutional theory (Hinterhuber & Khan, 2025; Jia et al., 2025; Patel et al., 2025) has been used to study SP as well. Theoretical pluralism postulates that one theory is not considered superior to the other as they bring out rich outcomes in different ways. The Stakeholder theory is a credible social theory used for interpretative empirical research (Miles, 2017). The Stakeholder theory can be used through various perspectives (Jamali, 2008). One example used in this research is the ethical (normative) or managerial perspectives drawn through the Stakeholder theory approach.

Table 3.1. shows the two theories that were considered for this research and the nuances within the theories to be studied. In analysing the raw data several times, the choice was clear that the Stakeholder theory was more suited for this research as the empirical data has all the particulars in the table below to use the Stakeholder theory.

As aptly written by Johnsen et al. (2017), Stakeholder theory is the most commonly used theory than Institutional theory for research on SP for several reasons. This theory helps explain why and how global procurement managers in multinational companies respond to stakeholder pressures (Sun et al., 2025) when trying to implement sustainable procurement. Therefore, this theory focuses on relationships and stakeholder influences aligning with this research. The normative and ethical foundations are suitable for flexibility across contexts in SP which is another aspect of the Stakeholder theory. On the other hand, while Institutional theory is useful for why organisations adopt SPP, it is less effective (Tetteh, Owusu Kwateng, et al., 2025) at explaining how stakeholder relationships drive SPP. So, it was concluded that Stakeholder theory provides a more dynamic and interaction focused lens for researching SP. It captures the complex interplay of power, legitimacy and urgency that influence global procurement decisions. Furthermore, the normative and instrumental Stakeholder theory

aspects are relevant for understanding how the UN SDGs are pursued in practice (Weerasinghe et al., 2025).

Table 3.1: Two theories considered for this research

Stakeholder Theory	**Institutional theory**
Normative	Rational choice (Economizing) institutionalism
Instrumental	Sociological institutionalism
Salience based	Define institutional environment
• Power	Discuss concept of field
• Legitimacy	Identify relevant institutional mechanisms
• Urgency	Field level dynamics resulting in symbolic compliance or substantive change
Stakeholder pressures	Decoupling
	Institutional complexity
	Institutional logics
	Institutional work
	Conflicting logics
	Actor agency
	Micropolitics of institutional maintenance or change

Source: Author's own creation

Appendix A shows a sample of the second semi-structured interview done for CS3 that brings out the Stakeholder theory.

3.5. Sampling Strategies

To boost the fulfilment of the 'data needs' of the research, the snowball strategy (Polkinghorne, 2005) was used for the case studies. Atkinson and Flint (2001) define snowball sampling as *"a technique for finding research subjects. One subject gives the researcher the name of another subject, who in turn provides the name of a third, and so on."* In alignment with the qualitative case study methodology, this research employed purposeful sampling to identify and select information-rich cases. This offered deep insights into the phenomenon under investigation. Purposeful sampling is particularly suited for case study research, as it allows the researcher to focus on participants, settings, or events that are especially knowledgeable or experienced with the issue central to the study (Suri, 2011).

The selection criteria were guided by the research objectives and the need to capture a diverse range of perspectives within the bounded system of the case (Creswell & Poth, 2016). The profiles of the managers for the semi-structured interviews were from diverse levels in

multinational companies globally, such as senior and middle management procurement heads. The reason for this selection is to gather data that is across the entire company employing criterion sampling (Palinkas et al., 2015). The participants' education levels and hands on experience at various levels of the procurement processes provided robust findings. Some of the participants were chosen because they had both the highest education as well as knowledge of the sustainable procurement at the practitioner level. The varied choice of the participants allowed for different perspectives of the research topic at hand.

Limited information of all the multinationals is provided to cater for anonymity. The industries were chosen with rationales proposed (Yin, 2018) for triangulation, contrast, and rich data. Moreover, to enhance the credibility and transferability of the findings, maximum variation sampling (Coyne, 1997) was also employed. The variations used are that the global procurement managers interviewed from these companies spread over a wide array of geography, size, industries, different levels of SP maturity and stakeholders. The yardstick used for the companies chosen were that they have sustainable procurement activities, are global and have annual/sustainability/ESG reports, or certifications relating to SP.

A multiple case study approach was used for this research. Companies were selected from a global context for this case study research allows for a more comprehensive and comparative understanding of the phenomenon under investigation. In the context of SP, multinational companies operate across diverse industries, regulatory, cultural, and market environments, which can significantly influence their SP strategies.

Seven multinational companies were selected for this research as per Table 3.2. in line with the seminal case study paper (Eisenhardt, 1989) that asks for 4 to 6 case studies and the paper on case studies stating it is the quality of case study that is important (Flyvbjerg, 2004). The sample size was not predetermined but evolved iteratively, consistent with the principle of data saturation. This flexible approach allowed for depth over breadth, prioritising the richness of data over representativeness. Data collection was concluded after conducting interviews with seven companies. Although a total of 151 companies were invited to participate in the study, 42 expressed willingness to be interviewed. But no more companies voluntarily joined the research after repetitive invitations as per the snowball sampling strategy. The decision was also informed considering completion time of the project, and considering the richness of the primary data already collected. In addition to replication,

seven companies kept the volume of information manageable for an in-depth analysis for the scope of this research.

It is imperative to investigate the probability of acquiring sufficient interviewees to obtain rich and robust data that are varied in an objective sampling size. Therefore, the amount of data needed through semi-structured interviews (Anderson & Holloway-Libell, 2014) and sufficiency in terms of the number of interviewees were carefully considered for the research. As a result, combining sampling strategies (Teddlie & Yu, 2007) proved appropriate for the objectives of this research. Table 3.2. below shows the entire description of the case studies.

Table 3.2: Case Description. Source: Author's own creation based on data collection

Case (industry and sector)	**Location of headquarters and Interview location Virtual (V) and Face to Face (F2F)**	**Interviewees (# of interviews)**	**Years of experience of each interviewee**	**Educational degrees held by each interviewee**	**Other sources of data**	**Total hours of interviews**	**Secondary Data Used**	**Meta data Used**
Case 1 (Oil and Gas) Offshore drilling multinational	UAE UAE (V)	Corporate Head of contracts and procurement	18	-Engineering degree	-Phone calls -E-mails -Notes from informal conversation	3.15h	From Website (Latest available) Sustainability report - Quarterly report -Investor presentation -Fleet status report -Internal documents (-Code of business conduct and ethics -Global anti-corruption policy -rig recycling policy Sustainability policy -Vendor code of conduct)	Media (FT, National Law Review) -UN SDG Metadata -EcoVadis -SBTi -ISO certifications -ABS -Transparency International -CDP -IAPP -IMO -Tidy Planet -UNGP -ILO -SGS -Intertek ATIC -UN COP26 -UN COP27 -Drilling product catalogue
Case 2 (Healthcare) Medical device multinational	Ireland USA (V) USA (V)	-Senior research program director for suppliers and procurement -Director of the Global Strategy Portfolio Management	32 16	-PhD in civil engineering -Bachelor's degree in business management	-Phone calls -E-mails -Notes from informal conversation	3.25h 1.55h	Website -Latest available Integrated performance report -Internal documents (PPAP, Guidelines for RSCM, Response to CA 65, Net-	Media (Industrial Distribution, Great Place to Work, Business wire, CNN) -UN SDG Metadata -NHS -RoHS -EU MDR -BSI

							zero statement, RSM standards, GHRL policy, Impact statements for carbon reduction, reducing waste, conserving water, and product stewardship) -Latest Annual report	-TUV SUD -FDA -CE Marking -GDPR -PIPL -AAMI -SASB -UNEPFI -HPRC -SBTi -VPPA -UNECE -CDP -ISO certifications -EMA -MHRA -NMPA -SAMR
Case 3 (Specialty Chemicals - 1) Specialty chemicals multinational	UK USA (V) Netherlands (V)	-Regional senior manager for procurement for the Americas (Americas) -Head of procurement Europe, direct and indirect spend of 800 million Euros (Europe)	15 16	-Bachelors' degree of science (business management) -MS in Engineering and Management Systems	-Phone calls -E-mails -Notes from informal conversation	3.35h 2.05h	Website -Latest available Sustainability report -Latest available Annual report Internal documents (37 certifications 7 Kosher certifications	Media (FTSE4Good, Morningstar, S&PDJI) -UN SDG Metadata -EcoVadis -COSMOS -RSPO -UNGC -REACH -HTS(USITC) -FDA -ISO certifications - EFfCI -eCFR -EPA -TfS -Drug precursor imports (WTO) -USMCA -GHG Protocol
Case 4 (Shipping company and all associated services) Shipping and logistics multinational	Denmark Denmark (V)	-Senior manager for ESG enablement and business resilience	8	-Master's degree in human rights & postgraduate certificate in Law	-Phone calls -E-mails -Notes from informal conversation	2.10h	Website -Latest available Sustainability report -Latest available Annual report -BSR -UNGC Internal documents (16 ship recycling documents, biofuel fact sheet, ISAE 3410, Whistleblower system)	Media (Delloite2, Circularise, Business & Human Rights Resource Centre, EC press, JOC, Hydrocarbon engineering article) -UN SDG Metadata -EcoVadis -ISO certifications -LkSG or GSCA -UNGP -OHCHR -GDPR

								-Methanol Institute -IMO
Case 5 (Multinational conglomerate corporation and the largest industrial manufacturing company) manufacturing multinational	Germany USA (V)	Head of global procurement	22	-Bachelor's degree in management and German	-Phone calls -E-mails -Notes from informal conversation	2.55h	Website -Latest available Sustainability report -Latest available Annual report Internal documents (Green twin, T&C_ purchase of goods &services, OECD fair market project)	Media (FTSE Russell, S&P Global, Morningstar Sustainalytics) -UN SDG Metadata -CCPA -GDPR -GSCA -SBTi -OHCHR -GBIHR -CDP -EcoVadis -MSCI -GRI -IEC
Case 6 (Specialty Chemicals - 2) Specialty Chemicals multinational	Belgium Brazil (F2F) USA (F2F)	-Vice President for global procurement -Global tolling and distribution manager	39 38	- Mechanical engineer, MBA in marketing, -- -Senior executive program in the London Business School and International Institute for Management Development (IMD Business School) in Switzerland -Chemical engineer	-Phone calls -E-mails -Notes from informal conversation	3.05h 2.05h	Website -Latest available Sustainability report -Latest available Annual report -Documents (- Supplier sustainability -Responsible sourcing -Purchasing compliance - Sustainability ESG initiatives)	-UN SDG Metadata -EcoVadis -RSPO -TfS -Procurement magazine - MSCI -CDP -EcoVadis -Chemscore -Sustainalytics
Case 7 (Health Technology) Health technology multinational	Netherlands India(V)	-Global Health & Safety Engineering Head for USA, APAC, EMEA	17	-PhD in environment Science, PDGIM, Post Graduate Diploma in Emergency Medicine	-Phone calls -E-mails -Notes from informal conversation	2.15h	Website -Latest available Sustainability report Internal documents (GPP for technology, SBTi approved emission reduction targets, supplier sustainability declaration, audit program manual, RSL, SSP, OHSP, company blog, sustainability commitments for UN SDGs, Policies - sustainable	-LinkedIn - WSJ -CleanMed Europe - SBTi - S&P Global Ratings - Erasmus University -SAP Ariba -Procurement magazine -SC Navigator -Duurzaam Ondernemen -SPP Earth -WEF - Environmental leader

							packaging, human rights, inclusion & diversity, social engagement & environmental. – supplier quality manual, supplier tools)	
TOTAL		10 Interviewees				29.55 hours		

FT = Financial Times, SBTi = Science Based Targets initiative, ISO = International Organization for Standardization, ABS = American Bureau of Shipping, CDP = Carbon Disclosure Project, IAPP = International Association of Privacy Professionals, IMO = International Maritime Organization, UNGP = The UN Guiding Principles on Business and Human Rights, ILO = International Labour Organization, SGS = Société Générale de Surveillance SA, Switzerland, Intertek ATIC = Intertek Assurance, Testing, Inspection and Certification, UNCOP = United Nations Climate Change Conference of the Parties, CNN = Cable News Network, NHS = National Health Services, RoHS = Restriction of Hazardous Substances, EU MDR = European Union Medical Device Regulation, BSI = British Standards Development Organization, TUV SUD = Technischer Überwachungsverein South, FDA = Food and Drug Administration, CE Marking = Conformité Européene Marking, GDPR = General Data protection Regulation, PIPL = Personal Information Protection Law of the People's Republic of China, AAMI = Association for the Advancement of Medical Instrumentation, SASB = Sustainability Accounting Standards Board, UNEPFI = United Nations Environment Programme Finance Initiative, HPRC = Healthcare Plastics Recycling Council, VPPA = Voluntary Protection Programs Participants' Association, UNECE = United Nations Economic Commission for Europe, EMA = European Medicines Agency, MHRA = Medicines & Healthcare Products Regulatory Agency, NMPA = National Medical Products Administration, SAMR = State Administration for Market Regulation, FTSE = Financial Times Stock Exchange, S&PDJI = Standard and Poor's Dow Jones Indices, COSMOS = COSMetic Organic and natural Standard, RSPO = Roundtable on Sustainable Palm Oil, UNGC = United Nations Global Compact, REACH = Registration, Evaluation, Authorisation and Restriction of Chemicals, HTS(USITC) = Harmonized Tariff Schedule (United States International Trade Commission), EFfCI = European Federation for Cosmetic Ingredients, eCFR = Electronic Code of Federal Regulations, EPA = U.S. Environmental Protection Agency, TfS = Together for Sustainability, WTO = World Trade Organization, USMCA = United States-Mexico-Canada Agreement, EC = European Commission, JOC = Journal of Commerce, LkSG = Lieferkettensorgfaltspflichtengesetz, GSCA = German Supply Chain Act, OHCHR = Office of the United Nations High Commissioner for Human Rights, CCPA = California Consumer Privacy Act, GBIHR = Global Business Initiative on Human Rights, MSCI = Morgan Stanley Capital International, GRI = Global Reporting Initiative, IEC = International Electrotechnical Commission, SAP = System Analysis Program, SC = Supply chain, SPP = Sustainable Procurement Pledge, WEF = World Economic Forum, PPAP = Production Part Approval Process, RSCM = Risk Stratified Care Management, CA 65 = California Proposition 65, GHRL = Ghrelin, BSR = Business for Social Responsibility, ISAE = International Standard on Assurance Engagements, OECD = Organisation for Economic Co-operation and Development, RSL = Regulated Substances List, SSP = Supplier Sustainability Performance, OHSP = Occupational Health & Safety Policy.

3.6. Data collection methods

The qualitative methodology using semi-structured interviews was chosen for this research as the stakeholders are usually on the frontlines of SP in firms. As a result, valuable data on practitioners' roles can be gathered from their own perspectives (Banks et al., 2016). This method aids in extracting detailed and complex information as well. For instance, the global procurement managers may be able to shed light on which domain; corporate, commercial, operations or finance, dominates in their organisation and as such the importance given to SP. Conversely, if quantitative methodology is used then the numerical data may not be conducive to gauging emotional attitudes and behaviours in voice and bodily expressions. Additionally, qualitative methodology caters for open-ended questions that can make the

participants comfortable to provide non-numerical, rich infinite range of answers and interviewee insights.

As far as possible the interviews were conducted face to face. However, due to dangerous environments such as possible residual COVID-19, perils of being in a container depot, shipping port settings, hazardous materials consolidation centres, warehouses, and others associated with the business locations, most interviews were conducted via video calls. . Interviews were conducted with practitioners in the field in an overt (Mueller et al., 2012) manner, so as to analyse the findings to draw patterns, similarities, or dissimilarities.

Many of the techniques catering for unexpected interruptions, and unique challenges of interviewing from home (Wiederhold, 2015) were used as well. After completing the interviews, follow up interviews (Meliou, 2020), transcribing the interviews, further validating them by sending the transcribed material to the interviewees, and taking good care of the level of transcription needs (King & Horrocks, 2010) were done. This generated thick insights and credibility (Whiting et al., 2018). Nevertheless, the coding of the transcription was immensely time consuming. The transcribing for each case study was done bearing in mind the research questions, the conceptual framework to cater for chain of evidence and comparability between the case studies grounded in the Stakeholder theory.

To ensure that the research is answered thoroughly, a 360-degree interview (Yuchi et al., 2017) catering for various scenarios was ensured. This tactic gave an added edge to the quality of the research design from an early stage and minimising the probability of erroneous data collection (Bhattacharya, 2013) about the integration of qualitative research implementation. Additionally, observing the language use and comprehending the argots of the SP domains aid to identify the learned behaviour of the participants in supply chain (Bell et al., 2019). This generated rich data to figure out the stakeholder roles, for example, the global procurement managers, who would influence SP and its alignment with the UN SDGs. A sample of the scenarios incorporated into the interviews with the procurement managers are as follows:

Firstly, the seasonality in business cycle, for example, the end of the reporting period and budgeting phase, along with the business nature such as direct manufacturer/service providers vs middlemen/traders.

Secondly, the respondent positions, for instance, C level, mid-level, entry level, and their domains.

Thirdly, the geopolitical and demographic environment, additionally the governmental and international policies.

Scholars have argued the challenges and opportunities in using the semi-structured interviews (Oruezabala & Rico, 2012).

Examples of limitations of using the qualitative methodology are:

1. The interviews are only as good as the comfort level of the interviewees, and the amount of time and effort they can afford to spend with me.
2. Some of the patent details and non-public information may not be divulged by the interviewee.

To overcome these limitations, using the findings from the interviews, secondary and meta data (shown in Table 3.2. in the case descriptions) were employed. This ensured the balance between the industry beliefs and the beliefs of the procurement managers were properly adhered (Berger, 2015). Additionally, extensive probe questions and prompts were compiled before each interview as the major part of the prepared interview protocol (Yin, 1994). This provided a reliable framework for cross-case analysis of data. Literature review was conducted for a long period to offer adequate probe questions at the end of the interviews to guarantee information-rich data analysis (Chad, 1998). Moreover, throughout the interview sessions, personal notes were taken, after which, to eliminate the issue of selective stacking, matrices were formed relating to the variables and research questions of this study (Miles & Huberman, 1984). Moreover, after the recording stopped, interviewees kept talking and they were freer to engage in the subject and conversation. Notes on these were also taken as well. Thereafter, the data derived from all sources were validated by each interviewee as a data validation report was sent to them after the data was analysed. Secondary data (Saunders et al., 2019) was used along with semi-structured interviews (Bell et al., 2019) to make the findings of the phenomena (Bell et al., 2019) holistic with more reliable and valid information (Symon & Cassell, 2018). The classic definition is literal, based on the etymology of the word itself—metadata is “data about data.” With this broad definition, one might expect that metadata could be found everywhere, and in fact it is (Riley, 2017). Therefore, secondary data and meta data from publicly available and internal documents

along with empirical data were used for this research. This triangulation helped evaluate past execution methods and improved richness and clarity (Maxine et al., 2017). Procedures for selecting metadata were ensured to guarantee treating all case studies equally.

3.7. Data analysis techniques

Once data collection was completed, data was analysed meticulously. The raw data was colour coded, for the relevant SP activity grounded in the Stakeholder theory. The theory is guided by the power, legitimacy and urgency salience features as well as the normative, and instrumental Stakeholder theory aspects. The empirical data was used as a guide for consistency throughout the analysis and thesis writing.

To this extent, one of the qualitative tools that was employed is the Edelman Trust Barometer [24] (Saunders et al., 2019) complementing the qualitative methodology. The following were ensured as well:

1. the infodemic will not lead to misinformation and skewed results.
2. attention is given to contradictions while keeping an eye on consistencies.
3. awareness is given to same messages being repeated in multiple interviews.
4. standardise the time taken and the questions asked as far as possible.

The coding of the primary data was done by organising the findings systematically in a range of different colours according to the research questions, the conceptual framework and the variables used for this research to convey and describe organisational issues and patterns discovered (Hashimov, 2015). This coding was guided by the Stakeholder theory. As a consequence of coding, the data collected turned out to be invaluable to draw conclusions (Gioia et al., 2013) which were both authentic and enriching. When large amounts of data were gathered, they were subdivided into further codes using initial and open coding, although consideration was given to the fact that this may not work for all the data collected.

Some coding samples considered for the transcribed interviews are shown in Table 3.3.

[24] https://www.edelman.com/trust/2020-trust-barometer

Table 3.3: Sample coding methods used for the research.

Coding approach used	References	Some research application examples
First Cycle		
Initial /Open	Creswell (2007)	category development (environment, cost)
In Vivo	Charmaz (2006), Strauss (1987)	usage of conceptual framework
Versus	Wolcott, 2003	trade-offs
Attribute	DeWalt & DeWalt (2011)	stakeholder names
Causation	Bazley (2007)	stakeholder influences and effects
Magnitude	Weston et al. (2001)	number of UN SDGs
Values	Faherty (2010)	stakeholder conflicts, power issues
Concept driven	Gibbs, G.R. (2018)	using existing conceptual framework
Sub coding	Gibbs (2007)	subcategorising barriers, drivers
Process	Corbin & Strauss (2008)	comparing for similarities and differences
Descriptive	Turner, B. A. in Bryman, A. and Burgess, R.G. eds. (1994)	relationships of stakeholders
Hybrid		
Eclectic	Saldana (2011b)	combination of colour code, highlight, bold and other coding
Second Cycle		
Pattern	Stringer E. T (1999)	correlation and interrelations between stakeholders and procurement department

Source: Author's own creation

Furthermore, I was closer to my research by doing the data analysis myself as a qualitative analysis is subject to interpretation, down to meaning, and done in an arbitrary way. All interviews were recorded and were transcribed by me in full, with a good grasp of the data.

Resonating with the multiple interpretative and qualitative checklist (Cunliffe, 2010) the findings were interpreted visually with charts, diagrams, and tables, along with trying to see if there are any themes that emerge from them (Judith & Kathleen, 2004). Furthermore, it was ensured that appropriate transcriptions and recordings were available to validate the findings. Additionally, data reduction was used in the initial analysis to refine, revise frameworks, for further data collection recommendations, and for data to be accessible for final gathering for case studies (Miles, 1979).

Barriers, drivers, and stakeholder influences from extant literature were used for the interviews. The questionnaire (shown in Appendix C) in the research protocol was validated by external academics. Each interview recording was listened to six times on an average. Each interview took about two to three weeks to transcribe. Emails, notes from informal

conversation, phone, and video calls were used as channels for data collection, reliability, and validation. The transcribed interviews were coded in different colours for each of the concepts. A spreadsheet for each case study was developed using codes that were used for transcribing. Appendix B shows a sample of the items coded from the empirical data of CS3's second interviewee. The coding is grounded in Stakeholder theory. As this research was an inductive interpretative study, after the data was collected, transcribed, and coded, a PDF file with the case report was sent to the interviewees to validate the data for reliability and correct interpretation. Moreover, the alignment of the SPP to the UN SDGs were checked by two other researchers.

The empirical findings from the interviews of seven diverse multinational companies in different industries (for generalisation) are discussed considering the extant literature in the discussion section. "The unit of analysis is the level at which data are used to represent one data point in an analysis" (Silverman & Solmon, 1998). The results of the findings are discussed with the managers of the multinational companies as the unit of analysis. The actions influenced by the variables in the conceptual framework (shown in Figure 2.2. in Chapter 2) were used for data collection.

3.8. Validity and reliability

'Theories can be justified in two ways; by testing their empirical fit with the world using inductive reasoning, and by presenting rhetorical arguments of their logical validity, credibility and persuasiveness' (Van De Ven, 2007). By taking an approach that includes the cultures of the stakeholders and using replication adds reliability and validity (Michel, 2011) to the research. Therefore, using these, my findings were rigorous to discover value. Moreover, to validate and enhance reliability, the following were conducted:

- Third party / expert (academic) opinion on data collection instruments were performed.
- Pilot study was done.
- Current secondary and meta data were obtained/extracted as far as possible.

In addition, validity (external, measurement, internal, face, concurrent) recommendations by Bell et al. (2019) were adhered to as well. Table 3.4. shows a sample of how the validity and reliability aspects were applied for each type of data collected.

Table 3.4.: Application Samples of data for validity and reliability

Personal Interviews	**Secondary & Meta Data**	**Personal Notes**
- Check for commonalities of concepts that allow for generalisation across industries. - To what degree does each interviewee contribute towards SP in multinational companies.	Evaluate if governance certifications (e.g.: ISO certifications) help with consistent application of SP	Link the assumptions made for the concepts (SP, Stakeholders, UN SDGs) with the results to approximate the truthfulness of the results.

Source: Author's own creation

The criticality of prior knowledge was taken into consideration to lessen bias to improve the contributions of SP practice and theory (Durach et al., 2017). The participants were from different ages (Peel et al., 2006), and groups. This allowed for an in depth understanding and maximising the potential for capturing rich data. Moreover Table 3.5. recommended by Yin (1994) was used to ensure validity and reliability for this research except for multiple researchers (Pagell et al., 2010). Although Yin (1994) show multiple researchers in the table below, for this research, only one researcher collected and coded the data.

Table 3.5: Validity and Reliability

Criteria	Methods Used to Ensure
Construct validity	Multiple data sources/chain of evidence
Internal validity	Pattern matching/explanation building
External validity	Replication logic of multiple case studies
Reliability	Case study protocol, recording of interviews, multiple researchers collecting data, multiple researchers coding data

Based on Yin's (1994) criteria.

Another validation, is the benefit of the usage of integrating and gathering extra knowledge from different sources using triangulation (Denzin & Lincoln, 2008; Flick, 2017), although limitations of triangulation could be that it may be expensive and time consuming (Patton, 1999). For example, the vision of sustainable spending is viewed with different perspectives, depending on the function of the respondent.

a) Commercial respondents may have an optimistic view on how they can leverage sustainable buying for their sales.

b) Operational respondents may focus on the security of uninterrupted supply of materials and services. All other attributes are inconsequential to their work stream.
c) Financial respondents may pepper their answers with figures, trends, and deltas between output vs input costs without specific reference to SP.

Furthermore, triangulation in qualitative research to develop a comprehensive understanding of phenomena (Patton, 1999) has been viewed as a qualitative research strategy to test validity through the convergence of information from different sources. Therefore, an inductive exploratory approach was done, but always keeping in mind the ten criteria and its nuances about qualitative research interviews (Kvale, 1992). In particular, different interpreters may find different meanings and it is explorative and not tested with hypothesis. In order to implement triangulation, this study made sure that along with the semi-structured interviews, supplementary sources to comprehend discrepancies were utilised. For instance, internal (for example, price data) and external (for example annual reports) data were gathered from the respondents (Chen et al., 2012).

Another triangulation method used in order to further the credibility of the data collected, was that the source data was checked against each respondent to understand the social complexities of this study (Bryman, 2016). Additionally, some of the following trustworthiness suggestions for triangulation (Lincoln & Guba, 1985) was taken into consideration for this study. They are confirmability, dependability, transferability, and credibility.

3.9. Research ethics

It is essential to make sure that all the categories of stakeholders in every research activity is conducted in an ethical manner as each stakeholder viewpoints, motives, objectives and functions may differ (Kumar, 2018). As such all the checkpoints mentioned by Kumar (2018) was taken into careful consideration throughout the study. It was made clear to all participants that participation was entirely voluntary; no financial incentive will be offered for their time. Additionally, the eleven principles listed by Bell and Bryman (2007) was adhered to. They are:

- No harm to participants
- Dignity
- Informed consent

- Privacy
- Confidentiality
- Anonymity
- Deception
- Affiliation
- Honesty and transparency
- Reciprocity
- Avoid misrepresentation

All the interview protocols were in line with the ethical codes, participant anonymity to put the respondents at ease to talk freely without holding back with inhibitions. I also cautioned myself not to divulge other interviews or company facts from previous interviews. Consent was sought with regards to the ethical requirements supported by Aston University and from the participants per their industry rules. Therefore, the ethics and the asymmetry was redressed as well (Whiting et al., 2018). All data held electronically will comply with the legal requirements of the relevant Data Protection Act. In addition, all documentation will be kept allowing other independent researchers to replicate the analysis, if necessary. To summarise Figure 3.1. shows the research activity flow.

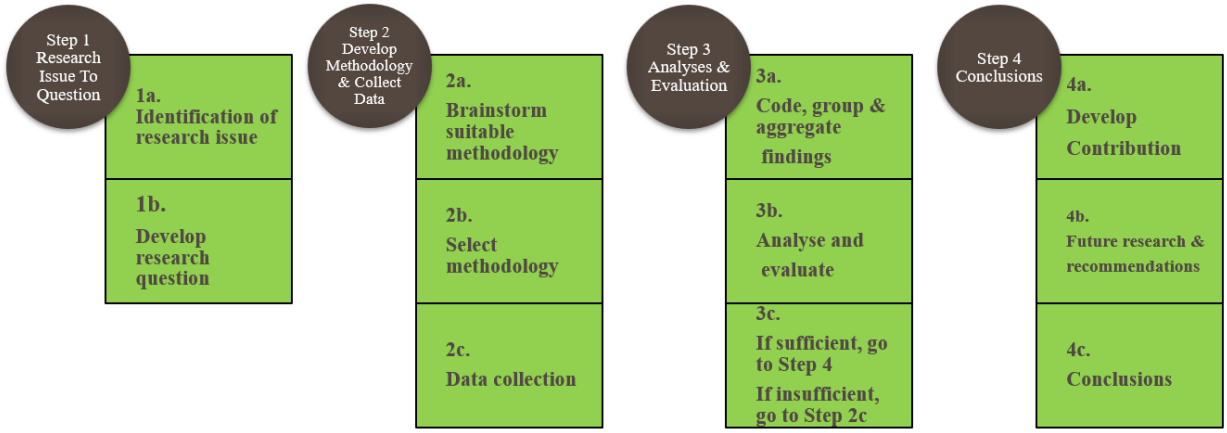


Figure 3.1: Research Activity Flow -- Source: Author's own creation

Chapter 4 – Findings

In this section the data gathered are mapped to both the research questions (RQs) separately. This section includes the external and the internal stakeholder influences on SP. It also includes the sustainable procurement practices (SPP) clusters, namely Materials, Organisational and Regulations. The trade-offs that emerged from the primary data are illustrated as well. The analyses of primary data and the secondary data are combined to add depth to this research. The findings of the external stakeholders are presented and then the findings of the internal stakeholders are presented. This chapter also shows the SPP clusters aligning with the UN SDGs. A comparative analysis of the primary and secondary for the SPP alignment to the UN SDGs are presented next.

The global procurement managers involved in the case research belong to the following sectors: oil and gas (O & G), healthcare, specialty chemicals, shipping company and all associated services in the logistics industry, and manufacturing industries. The multinationals are:

CS1 - Offshore drilling company in the oil and gas industry

CS2 - Medical device company in the healthcare industry 1

CS3 - Specialty chemicals company 1 in the chemicals industry

CS4 - Shipping company and all associated services in the logistics industry

CS5 - Manufacturing company in the industrial manufacturing conglomerate

CS6 - Specialty chemicals company 2 in the chemicals industry

CS7 - Health technology company in the healthcare industry 2

Mention of CS1 to CS7 refers to the company interviewed in the following sections.

4.1 Research Question 1: How do stakeholders influence sustainable procurement?

4.1.1. External stakeholders

The external stakeholders are suppliers, customers, external organisations, government & regulators. Suppliers work with global procurement managers collaboratively in strengthening the companies' SPP practices. Most supplier interactions seem transactional

and as such their strategic involvement in SPP are only in three (CS3, CS4. CS5) out of the seven case studies. They are involved in strategic companywide efforts such as reusing materials (CS3), self-assessments (CS4 & CS5) and participate in recycling and upcycling (CS5). CS5 has gone further by offering suppliers loans to improve their SPP. Additionally, CS3 & CS6 have given their suppliers technical assistance and knowledge to make the appropriate products according to SPP. Interestingly, unlike other case studies, in CS7, sustainability practices of suppliers are a prerequisite to doing business, showing higher levels of maturity. As such suppliers are not the most influential stakeholders in CS7. No supplier influences were found for CS1 and CS2.

Customers' influences are present in all the case studies. They are predominantly focused on satisfying customer requirements (CS2 CS4, CS5, CS7), and democratising knowledge (CS3) and influencing responsible sourcing (CS6). In CS6, the cost factor of going natural is also a barrier even if customers share the cost difference. The well-being of the customer is at the forefront of the organisation more than anything else. There seems to be no defined trend of customers valuing certain products than others.

Additionally, government, regulators and other external organisations influence across all companies. It ranges from the purchase of sustainable energy (CS1), educational collaborations (CS2), leading ideas of innovation such as biodegradable chemistry (CS3), benchmarking (CS4), and oversight of compliance through tariff regulations (CS6). In general, CS2 and CS3 have more SPP as they use more hazardous materials than the other companies. Consequently, it is perceived that they contribute to higher contamination and pollution. Therefore, these companies (CS2, CS3) may need to be better communicators to their vendors on how their sustainability efforts are carried out as harmful ingredients in products can run high fines if not properly disposed. Nevertheless, complying with regulations in CS3 and CS6 and consumer mandates (external stakeholders) are supported by internal stakeholders. Noteworthily, in CS4, external regulatory benchmarking efforts with competitors are supported by upper management, especially in the Health, Safety, and Environment (HSE) aspects in CS4. However, in CS1, regulators such as the American Bureau of Shipping (ABS[25]) have a strong influence in the procurement of renewable energy according to internationally set standards by the International Maritime Organization (IMO[26])

[25] https://www.abs-group.com/
[26] https://www.imo.org/

influenced by COP 28[27] and the UN SDG deadlines. Whereas CS5 and CS7 focus on their own ESG goals which indirectly influences the COP28 and the UN SDG goals. In CS3 there appears to be no clear guidelines for SP. However, diversity is getting to be a prominent part of CS3's ESG initiatives.

4.1.2. Internal stakeholders

The prominent internal stakeholders that influence SP are the global procurement managers, upper management, and other departments in the multinational companies. The predominant internal stakeholder in all seven case studies influencing SPP are the global managers of the procurement department. They secure materials and services following SPP, weighing in enablers and overcoming challenges and barriers in all seven case studies. As expected, the empirical data shows deep contract management involvement, sourcing, and procurement processes. Specifically, when dealing with material, CS2 rationalises suppliers and has less involvement in the other processes. However, CS7 in the same industry are involved in selecting and managing material providers. This holds true for CS4 as well. In specialty chemicals companies, CS3 is focused more on the materials management, and the procurement department is not centralised due to the lack of SPP maturity. The reason is owing to the fact that although upper management wants to enable visibility across all their purchases, through tighter interfaces between the procurement department and the suppliers, CS3 lacks in e-procurement tools in their ERP systems. Whereas CS6, being a more mature company in procurement, they are centralised and moved ahead addressing service issues in packaging, logistics and recycling. The procurement department in CS1 and CS5 embed SP requirements in their contracts.

The data from the findings show that there is strong interdepartmental collaboration in all the seven companies. Interdepartmental collaboration assists and facilitates the work done by their procurement departments at strategic and transactional levels. However, organisational level collaboration is greatest in CS6 followed by CS7. Examples of collaborations include procuring durable equipment (CS1), inter-departmental partnerships (CS2, CS3), offering interrelated solutions (CS4), reverse engineering partnering (CS5), building models for finding solutions for small suppliers (CS6), and auditing of suppliers' premises (CS7). Interestingly, through interdepartmental collaboration, in CS6, they are

[27] https://www.un.org/en/climatechange/cop28

reinventing their SP processes to transform the capabilities and operational efficiencies, thus helping circular solutions and carbon neutrality.

Additionally, the findings also reflect that upper management in all seven companies influence SPP organisationally and directionally rather than at the transactional level. SP for materials is mostly transactional, nevertheless upper managements' involvement are found in CS4, CS5, CS6 and CS7. However, upper managements' involvement in setting up the entire organisation's SPP, are seen in all case studies except CS1and CS5. Examples include involvement in democratising knowledge (CS2), strategic positioning of SPP (CS3), holding suppliers to standards (CS4), strong support for SPP (CS6) and inculcating SP awareness (CS7).

Some noteworthy findings about the SPP show that except for CS4 & CS5, all the other multinationals (CS1, CS2, CS3, CS6, CS7) SP efforts seem constrained by cost. However, compliance is not compromised. In CS1, even when time is a constraint, safety is not compromised. On the other hand, commercial needs in the high margin health care companies (CS2&CS7) and in the opportunistic O & G company (CS1) may take precedence over sustainability targets. Frequent recalibrations may be needed to maintain the course of attaining the sustainability targets. Health and safety are more mature than environment in HSE in CS4. Huge organisational changes impact their SP implementations, for example personnel added for decarbonisation sit centrally in the organisation outside the procurement team. But the employees are proud of the company's eco delivery programme where SP counts as an added value. For instance, green fuel is purchased even when the fuel price is high but whether the current state of affairs has an effect is not clear. To an extent, all companies seem committed to a collaborative partnership, innovative future while expecting their suppliers to challenge and push them to strive for more sustainable solutions.

The underlying message from all the companies is the need to better communicate their SPP to all their constituents in areas such as circular solutions and the goal to attain carbon neutrality. Additionally, as of now Europe is leading the charge for SPP followed by the US and China is behind the US in this effort.

4.1.3. Clusters from empirical data

Bringing together meanings into clusters of themes from the empirical data, helps better comprehend the concepts of themes (Beck, 2003). From the empirical data five clusters

(materials, organisational, regulations, training, and environment) emerged. Materials, organisational and regulations had more SPP activities. Nevertheless, predominantly the SP actions taken are in the materials cluster followed by organisational and then the regulations cluster. CS2 and CS3 did not reveal any SP training, but environment was the cluster that emerged. Transport emerged as a cluster in CS1, CS3, and CS6, but was unclear in CS2, CS4, CS5, and CS7. Interestingly, although CS4 is a global shipping and logistics company, transportation did not emerge as a cluster because all initiatives relate to transportation as that is their core business. Relatedly, economic growth and service contracts emerged as clusters in CS1 which did not emerge in the other case studies. This may be due to their focus on profitability during windows of opportunities. There are no rules or patterns across the case studies, but they are balanced and influenced by internal and external stakeholders in varied levels.

In summary Figure 4.1. shows examples of the internal and external stakeholders' influences within the prominent SPP clusters.

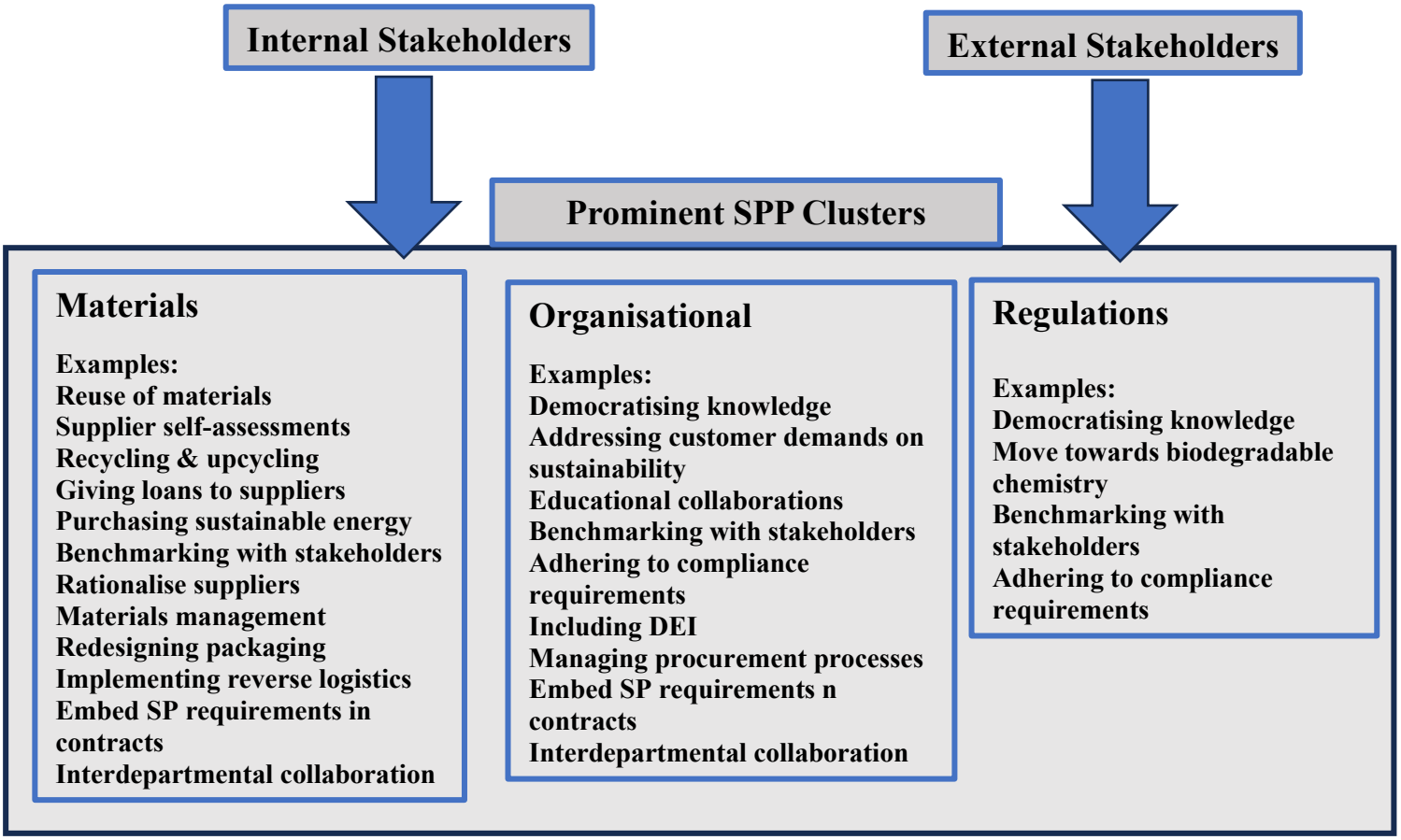


Figure 4.1: Internal and external stakeholders' influences within prominent SPP clusters.
Source: Author's own creation from empirical data

The next section elaborates on some of the examples from the findings about how the stakeholders (external and internal) influence SP in each of the prominent clusters.

4.1.3.1. External stakeholders' influences by clusters

4.1.3.1.1. Cluster 1. Materials

All the global procurement managers use procurement contracts as a governing mechanism for materials traded between the multinationals and either their suppliers or customers. The global procurement managers vet their suppliers for risks and emphasise this process for the materials that they purchase. However, CS1, CS2 and CS6 use contracts for purchasing sustainable energy, material sourcing mandates, and responsible sourcing. CS4, CS5 and CS7 conducts onsite audits of their suppliers' who provide materials, utilising self-assessments. Whereas CS3 and CS5 collaborate with their suppliers on the possible reuse of materials, recycling, and upcycling initiatives. On the other hand, CS6 makes their procurement decisions following the direction of their customers in obtaining raw materials for their tollers. Notably, the material procurement processes in CS7 are influenced by government agencies and regulations. CS4 also supports decarbonisation, while CS5 assesses carbon scores and CS6 focuses on carbon footprint as part of their decision-making.

4.1.3.1.2. Cluster 2. Organisational

CS2 and CS3 use external resources to assist them with benchmarking exercises, and democratising knowledge with customers to implement SP. Moreover, in CS2, and CS5, SP is enabled as they address customer demands on sustainability. Additionally, CS2 and CS5 collaborates with universities on matters pertaining to SPP. SP is implemented in CS4 and CS5 by promoting diversity, inclusiveness, human-rights matters and showcasing their suppliers' diversity programmes. Markedly, in CS5, the focus is on suppliers being the highest influencers for SP as the portfolios are more diversified. The role of external stakeholders for SPP is unclear in the organisational cluster for CS1, CS6 and CS7.

4.1.3.1.3. Cluster 3. Regulations

All the multinationals except CS1 and CS6 stressed that safety is important and is not negotiable as part of their SP implementations. CS2 has provided examples of enhancing safety using external organisations to understand unique labelling requirements.

With the aid of regulatory bodies CS2 embarks in sustainability planning whereas CS3 uses the assistance of regulatory bodies to develop products using biodegradable chemistry, partnering with tollers. CS3 and CS5 implements SP through compliance audits using external organisations. This SPP aids in CS3 to maintain compliance requirements and CS5 to comply with various regulations. However, in CS4, their customers drive the HSE strategy building and regulatory compliance. CS7 creates regulation awareness through collaborations with their customers and the European regulations that is foremost in this industry. But awareness has only begun in the past few years according to one interviewee.

4.1.3.2. Internal stakeholders' influences by clusters

4.1.3.2.1. Cluster 1. Materials

All multinationals (CS1 through CS7), show that there is collaboration among all the internal stakeholders in the areas of material management. In CS2, CS3, CS5 and CS7, departments other than the procurement departments participate actively in determining sustainable material to be procured. Distinctively, in CS1, the procurement managers in collaboration with the operations managers consolidate materials using a 'hub and spoke' model. This model creates value through cost reduction along with forward planning strategies to reduce carbon emissions and promotes local economy. Nevertheless, it is worthwhile to note that if time is of essence, sea transport takes longer than air transport. The procurement managers in CS2 collaborate with other departments to research alternative products with new technologies. In CS3 the global procurement managers in collaboration with the other departments get involved in materials requirements planning, whereas in CS5 the procurement department partner with other departments in reverse engineering projects and in CS7 the procurement and the other departments jointly manage supplier sustainability practices.

In CS4, CS5, CS6 and CS7 the global procurement managers take the lead in the following SPP initiatives with the support of the upper management. CS5's global procurement department engages more in related digitalisation and the pooling of purchasing indirect materials. These SPP creates value by saving time, resources and improving productivity. Whereas the procurement department in CS6, with the support of upper management, emphasises on improving packaging, implementing reverse logistics, research on sustainable products and prioritising the measurement of carbon footprint in decision-making. Similarly, CS4's upper management supports the procurement of materials that

assist with decarbonisation. The approach that CS7 is taking involves monitoring their strategy of supplier sustainability performance, conducting workshops for their suppliers, and strengthening the SPP that contribute to the eco design of their products. These activities are done with the support of their upper management, too. Upper management support is unclear in CS1, CS2 and CS3 in the Materials cluster.

In all multinationals (CS1 through CS7), contracts managed by the procurement department are used to formalise the rules of engagement with supplier addressing responsibilities, code of conduct, and manage procurement categories. For CS1 all their SP activities are embedded into and guided through the contracts that they have with suppliers, whereas CS4 uses contracts as a tool to categorise their procurement. CS5 has gone a step further by using electronic means for bidding and to monitor supplier contract performances. For local purchases CS6 uses local contracts that reflect local terms to diversify its supply base. CS7 uses contract performance tools to measure SPP and prudent spending. Besides the above SPP, CS5 and CS6 have taken steps to source locally and by doing so they are diversifying their supply base. In addition, they are also helping local communities. Strategically CS5 also has a loan scheme for their suppliers to assist them to grow. The roles of internal stakeholders for contract management for procurement were unclear in CS2 and CS3.

Notably, this research shows that the procurement of sustainable energy (fuel, power etc) is handled differently compared to buying raw materials and indirect services. Energy purchases require upper management involvement and the collaboration of other departments because of the spend and the visibility to corporate sustainability. CS4, which is in the logistics industry, spoke about the procurement department buying eco-friendly fuel for their ships as fuel is a large portion of their ship operating costs. CS6 has spoken about procuring and partnering with alternate fuel suppliers and CS7 about installing renewable energy. Respondents of all the other case studies did not mention about the procurement of alternative energy. This could be because the procurement of energy is usually handled by a specific group of global procurement managers. The purchasing decisions of utilities are sometimes outside the scope of a generic procurement department. The involvement of internal stakeholders for sustainable energy purchases in CS1, CS2, CS3 and CS5 were unclear.

The discussion on using SPP for equipment purchases and packaging was most predominant in CS1 and in CS6. In CS1, being an O & G multinational, equipment purchases, refurbishment and certifying them are important aspects of their procurement strategy. These SPP are done in consultation with the other technical departments of the company. Similarly, in CS6 setting up standards for green packaging is considered important. The global procurement managers take the lead and decide the SPP for this project. In CS2, the procurement department uses Ariba and Oracle purchasing software tools to e-source to embed sustainability clauses. However, some software tools do not talk to each other due to firewalls. The purchasing managers in CS3 seek information from the sales managers about the content of the products that they purchase to eliminate environmentally hazardous materials. The challenge is that organic alternatives cannot be found all the time. In CS4, the upper management supports eco product offerings as and when their customers demand for the same. The barriers to offering the eco products is that the green solutions cannot be offered in a timely manner. CS5 uses a different strategy in that the procurement department sources talent for near marketplace needs to lessen cost. Some examples of the reasons why these are done is because of the high attrition rate in India and lesser cost when procuring from the same time zone per the required needs. The global procurement managers in CS7 facilitate purchases for eco design products because of the lifecycle approach of CS7. Notably, CS7 focuses only on high end products.

Focus on change management in the Materials cluster for SPP are seen in all multinationals except CS2 and CS4. As CS1 is in the O & G industry and they operate offshore, the materials that they procure are specialised. It is difficult for them to find alternatives with the aim of promoting SPP. Whereas, CS2 which is in the healthcare industry focuses on “materials strategy” which includes rationalising suppliers, second sourcing, maturity of their supply chain and doing a tolerance stack up analyses. These activities are done in collaboration with the other departments within the company. Similarly, CS7 which is also from the healthcare industry, uses SPP for their business continuity management. The SPP of CS3 and CS6 are focused on reduction of waste and managing the security of supply by sourcing from alternate origins, mitigating supply chain risks. CS5, being a huge conglomerate, has a central procurement department but also has business specific procurement departments. One of the functions of the central procurement department in CS5 is to pool and procure common requests for all headquarters, divisions, businesses, and departments to reduce carbon emissions by minimising the amount of delivery transportation.

Additionally, all buyers sit on the same council, meet frequently to exchange ideas, and do not work in silos. Furthermore, the managers of the procurement department seek information on child and/or slave labour practices and conducts mandatory training on SP practices for their employees.

Although all the global procurement managers have mentioned safety as a non-negotiable priority, most of the SPP has been around material handling. CS2 and CS7 have expanded the conversation about materials safety and substance management. However, CS3 spoke about the need to take extra care with hazardous materials. CS6 goes a step further and has put emphasis on reducing contaminants going into the waste system and CS7 enforces substance management.

4.1.3.2.2. Cluster 2. Organisational

Conducting internal and external audits are a part of SPP in most of the case studies. The global procurement managers of CS3, CS4, CS6, CS7, in collaboration with their upper management and other departments have made organisational arrangements to accommodate onsite inspections of operational practices, performance, compliance and sustainability performance. This is done with the assistance of the other departments in the company. The lead is taken by the global managers of the procurement department and in the case of CS3 and CS7 they are supported by their upper management. In CS1, CS2 and CS5, auditing as part of the SP processes is unclear.

SPP in most multinationals occur due to internal collaborations as well. Principally, CS3, CS5, CS6 and CS7 engage their organisations to better educate and improve SPP. For example, CS3 has started building a data warehouse and a repository to house common contracts in collaboration with other departments. Whereas CS5 focuses on a well-rounded supply chain, connecting the procurement department to a database from which it can pull-in supplier sustainability ratings in cooperations with other internal departments. Additionally, CS6 has taken a macro approach of embedding sustainability requirements in all its SPP in alliance with other internal departments. CS7, being a large healthcare company, is investing in supplier relations to build sustainable partnerships. Interrelated solutions with contributions from the other internal departments seem to be the way SPP are implemented in CS4. In CS2, internal collaborations to solve supply issues help SPP. In CS1, internal collaborations to implement SPP are unclear.

The SP internal organisational change management initiatives in all the multinationals are mainly strategic, and they involve upper management, procurement department and all other departments playing a supporting role. CS1 and CS5 democratises knowledge by sharing best practices with suppliers and collaborates with other internal departments to deliver a balanced work force through SPP. Notably, CS1 also collaborates with the clients to conduct joint SP trainings when possible. But the inhibitor is that these trainings are only happening when there are conferences. On the other hand, the upper management in CS2, democratises knowledge internally by consolidating proficiency and learning into one team, even though there is not enough internal support. CS3 and CS4 use SPP for strategic positioning and revamp the SPP agenda while identifying stakeholders for sustainability initiatives. Additionally, in CS3, the global procurement managers conduct supplier due diligence through paper exercise training, when access to field is not possible due to lack of resources (for example, personnel dedicated to sustainability). The other challenges are unclear code of conduct and insufficient stakeholder pressures on vendors as well. In CS7, the change management is executed through regular SP awareness programmes supported by upper management. The global procurement managers of CS7 also collaborates with third party trainers to train their internal stakeholders. However, a cautionary note is that the trainer may not meet CS7's guideline expectations nor provide adequate documents for their training. In CS6, organisational internal change management is unclear.

The findings of this research also show the implementation of SP through contracts in the Organisational cluster. CS2 and CS6 have introduced extensive use of e-sourcing to their SPP. Therefore, the tools to draw up the contracts in CS2 and CS6 are done electronically. CS3 and CS4, supported by upper management, use SP contracting process offering transparency and the need for suppliers to agree to the companies' code of conduct. SP is also built in into the hiring contracts in CS2, CS3, CS5 and CS6 by addressing gender equity, diversity and enforcing fair labour practices incorporating a progressive mindset. The organisational support for embedding SP in contracts are unclear in CS1, and CS7.

4.1.3.2.3. Cluster 3. Regulations

Regulatory measures are also another vehicle to help SP to be implemented in multinationals. CS2 being in the healthcare industry has set up an intracompany structure to manage compliance to the "Production Part Approval Process[28] (PPAP)". CS2 also constantly

[28] https://quality-one.com/ppap/

evaluate regulatory requirements to stay updated with the market. Both multinationals, CS3 and CS6 belong in the chemical industry. Therefore, they have put emphasis on adherence to tariffs and on compliance with regulations with frequent audits. As CS3 is just embarking in its SPP process, they are leveraging government regulations and assistance to build a robust SP programme. Whereas CS4 benchmarks against their competitors so as to be ahead of their peers with respect to compliance. SP enabled by regulatory measures are unclear in CS1 and CS6.

Notwithstanding the above, there were several barriers, challenges, and inhibitors that surfaced from the primary data. Several trade-offs emerged from these data, are shown in Table 4.1. Some examples of the trade-offs are assayed in the next section.

4.1.4. Trade-offs

While each firm has its specific trade-offs (Keeney & Raiffa, 1993), some common trade-offs also emerged from the data collected. Some examples of the trade-offs are shown in Table 4.1.

Table 4.1: Trade-offs that emerged from Primary Data for SPP alignment to the UN SDGs.

		Want for speed	No inventory control	Cost reduction	Resource issues	Time constraints	Lack of knowledge	Customer preference	Security of supply	Materials optimisation	Compliant suppliers' shortage	Lack of transparency	Business priority takes precedence
O & G	**CS1**	**1**	**1**	**1**									**1**
Healthcare	**CS2**			**2**	**2**	**2**	**1**	**1**		**2**	**1**	**1**	**1**
Specialty Chemicals	**CS3**			**6**	**1**	**1**		**2**	**3**	**2**	**1**	**1**	**2**
Logistics	**CS4**			**2**							**3**		
Manufacturing	**CS5**										**3**		**1**
Specialty Chemicals	**CS6**			**3**		**2**			**1**	**1**	**2**		**1**
Healthcare	**CS7**			**2**				**2**			**3**	**1**	**1**

Legend: The integers denote the number of trade-offs that emerged in each case study.
Source: Author's own creation from empirical data

Within healthcare multinationals, CS2 has more trade-offs than CS7. This is because CS2 focuses primarily on the patient as their customer compared to CS7. Whereas, within the specialty chemicals multinationals, CS3 has more instances where cost is a trade-off than CS6. The reason is that in CS6 the products procured has a broad range of uses whereas in CS3, the

product procured is narrower in usage. Interestingly, the barriers in CS5 are that there are complexities that need aligning with the small, medium, and large suppliers as far as SPP goes. Therefore, buy-in, from a cross functional perspective, is needed for any trade-off in the procurement department. CS1 has a lesser number of trade-offs due to their business priorities taking precedence over SPP. For CS4 the breadth of business units is varied in the shipping and all associated services company making the highest number of trade-offs to be the shortage of SP compliant suppliers. The lack of compliant suppliers is seen across all case studies.

4.2. Research Question 2: How does sustainable procurement align with the United Nations Sustainable Development Goals?

4.2.1. SPP alignment to the UN SDGs

Some global procurement managers in this research are trying to align their SPP to the UN SDGs consciously. In other multinationals, SPP are organically aligned to the UN SDGs. The reasons are varied, such as complying with regulations, competing with others, and mimicking their competitors. There are more commonalities in some of the seven multinationals as their global procurement managers attempt to align their SP to the UN SDGs than others. The common SPP are grouped into clusters (Materials, Organisational, and Regulations) shown in Table 4.2. which are elaborated next.

4.2.1.1. Clusters

While there are many SPP in each of the case studies that are aligned to the UN SDGs, the SPP clusters that are common to all case studies (CS) and have the greatest number of SPP aligned to the UN SDGs is shown in Table 4.2. The common clusters that emerged from this research are, Materials (Mat), Organisational (Org) and Regulations (Reg). SPP aligned to the UN SDGs are related to companies' material management used and their organisational priorities, mindsets, and targets. The regulations that they must follow are drivers too. Examples of SPP aligning to the UN SDGs related to the cluster Materials are purchasing (CS1), improving supply chain maturity (CS2), supplier assessments, and recycling of materials (CS6) and substance management enforcement (CS7). Examples of SPP aligned to the UN SDGs for the cluster Organisational includes internal collaboration (CS2), supporting value creation (CS3), auditing and holding suppliers to standards (CS4 & CS7) and versatile supply chain (CS5). Examples of SPP aligned to the UN SDGs for the cluster Regulations comprise regulatory requirements evaluation (CS2), leveraging

governmental assistance (CS3), strict adherence of HSE policies (CS4) and creating awareness to regulations (CS7). Surprisingly, the least aligned SPP to the UN SDGs are related to contracts and transportation matters. However, training as a cluster has significant alignment to the UN SDGs although it did not emerge in every case study. Commonality across case studies seen in Table 4.2 are focused on economic growth (UN SDG 8), responsible consumption (UN SDG 12), and climate action (UN SDG 13).

The findings show that the global procurement managers seek to identify which stakeholders need to be satisfied or pressured. In doing so, the global procurement managers discover under what conditions of competing or conflicting demands the SPP can be implemented. The stakeholder pressures play a part in achieving these goals. This entails considering the interests of all parties affected by their decisions. Satisfied stakeholders are more likely to be loyal customers, reliable suppliers, and supportive community members, which ultimately benefits the company's bottom line, creating long time value. Other benefits, such as improving the environment are seen where the SP activities align with the UN SDGs 12 and 13. SP activities contributing to the UN SDG 8, creates value through social benefits in the company's areas of operations as well.

Table 4.2: SPP clusters aligning with the UN SDGs

	UN SDGs																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
CS1								Mat=1			Mat=1		Mat=6	Mat=6	Mat=4		
CS2							Mat=2	Mat=2	Mat=2		Mat=2	Mat=7	Mat=1		Mat=4	Mat=2	Mat=5
			Org=2		Org=1		Org=1	Org=1				Org=2	Org=1				Org=4
			Reg=3						Reg=2			Reg=5			Reg=2	Reg=2	Reg=3
CS3			Mat=1			Mat=1		Mat=3				Mat=5	Mat=2		Mat=1	Mat=1	Mat=3
					Org=1			Org=3	Org=2	Org=1		Org=6	Org=4	Org=2	Org=3	Org=6	Org=7
								Reg=1		Reg=1		Reg=2	Reg=1	Reg=1	Reg=1	Reg=5	
CS4			Reg=1					Reg=2		Reg=1	Reg=1		Reg=1	Reg=1	Reg=1		
	Org=1	Org=1	Org=1	Org=1	Org=2	Org=1	Org=1	Org=4	Org=3	Org=2	Org=1	Org=3	Org=2	Org=2	Org=2	Org=3	Org=3
			Mat=1					Mat=1	Mat=1			Mat=3	Mat=3	Mat=2	Mat=2	Mat=1	Mat=1
CS5			Org=1		Org=4			Org=4		Org=4		Org=1	Org=1			Org=3	Org=1
	Mat=1						Mat=1	Mat=4	Mat=4			Mat=5	Mat=2	Mat=1	Mat=4	Mat=3	Mat=3
										Reg=1			Reg=1	Reg=1	Reg=1	Reg=1	
CS6	Org=1		Org=1	Org=2	Org=2			Org=4		Org=1	Org=1	Org=4	Org=2			Org=3	Org=3
			Mat=1		Mat=1	Mat=1	Mat=2	Mat=8	Mat=3	Mat=1	Mat=4	Mat=15	Mat=16	Mat=11	Mat=11	Mat=3	Mat=8
												Reg=2	Reg=1	Reg=1	Reg=1	Reg=2	
CS7			Mat=2			Mat=1	Mat=1	Mat=6	Mat=4			Mat=11	Mat=9	Mat=3	Mat=4	Mat=9	Mat=5
	Org=1	Org=1	Org=3	Org=2	Org=4	Org=2	Org=2	Org=9	Org=5	Org=4	Org=5	Org=11	Org=8	Org=4	Org=5	Org=13	Org=9
											Reg=1	Reg=1	Reg=1	Reg=1	Reg=1	Reg=1	

Legend: The integers denote the number of SP alignments to the UN SDGs within the clusters that emerged in each case study.
M = Materials, O = Organisational, R = Regulations
Source: Author's own creation from empirical data

4.2.1.2. Comparative analysis of the primary data and secondary data

Table 4.3 shows the secondary data collected from the last available sustainability reports of the companies along with primary data. It is evident that SP is less aligned to the UN SDGs 1 through 6, more aligned from 7 through 11 and is most aligned from UN SDGs 12 through 17 in all seven multinationals. The reasons could be that the global procurement managers are focusing more on their ESG reporting rather than the UN SDGs. It is also seen that SP is aligned to the UN SDGs 8 and 13 in both the primary and secondary in all seven multinationals. The contribution to the UN SDG 8 corroborates with the results of Caliskan (2022) who also state that contribution to the UN SDG 8 being more than the others.

Looking at the individual case studies, Table 4.3 shows SP alignment to the UN SDGs to be most in CS4 and CS5 and least in CS1 and CS3. CS2, CS6 and CS7 fall in between. These differences could be attributed to the level of maturity of SP embedded into the company reporting even though they are all multinational in nature.

Table 4.3: Comparative analysis of PD & SD, for the SPP alignment to the UN SDGs.

		UN SDGs																													
		1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17	
		PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD	PD	SD
O&G	CS1	U	A	U	U	U	A	U	U	U	A	U	U	U	U	A	A	A	A	U	U	A	U	U	U	A	A	A	U	A	U	U	A	U	U
Healthcare	CS2	U	U	U	U	A	U	U	U	U	A	U	U	U	A	A	A	A	U	U	A	U	A	A	A	A	A	U	A	A	A	A	A	A	A
Sp. Chem	CS3	U	U	U	U	U	A	U	U	U	A	U	A	U	U	A	A	U	A	U	U	U	U	A	U	A	A	U	U	A	U	A	U	A	U
Logistics	CS4	U	U	U	U	A	A	U	U	U	U	U	U	U	A	A	A	A	U	U	U	U	U	A	A	A	A	A	A	A	U	A	A	A	A
Manufacturing	CS5	U	U	U	U	U	A	U	A	A	A	U	A	U	A	A	A	A	A	A	A	U	A	A	A	A	A	U	A	A	A	A	A	A	A
Sp Chem	CS6	U	U	U	U	U	A	U	U	U	U	U	A	U	A	A	A	U	U	U	U	U	U	A	A	A	A	A	A	A	A	A	U	A	A
Healthcare	CS7	U	A	U	U	U	A	U	U	U	U	U	U	U	A	A	A	A	U	U	U	U	U	A	A	A	A	A	U	A	U	A	U	A	A

A = There is clear evidence of alignment, U = Evidence of alignment is unclear or absent
PD = Primary data, SD = Secondary Data, Sp. Chem = Specialty chemicals
Source: Author's own creation from empirical and secondary data

The next section discusses the findings in Part I of Chapter 5. It includes the two research questions considering the data analysis with extant literature comprising of internal and external stakeholders, clusters, root cause analysis, trade-offs, the alignment to the UN SDGs and the causal relationship examples from all the seven case studies.

Chapter 5 – Discussion - Part I

Part I – Discussion from primary and secondary data

Using some of the across-case analytic strategies of Ayres et al. (2003), which are appropriate for qualitative semi-structured interviews, multiple case study approach, the findings from this research are discussed in the sections below. Comprehending the causal relationships draws more systematic knowledge about the characteristics of the relationships (Hwang et al., 2000). After analysing the empirical data collected through semi-structured interviews of the global procurement managers of the companies, three themes emerged. The three themes are stakeholder (external and internal) influences on SP, trade-offs, and the SP contributions to the UN SDGs, which are mapped to the second research question. Some examples from the themes are discussed in this section, along with the extant literature that supports and contradicts the findings.

Section 5.1 discusses external and internal influences of stakeholders in SP mapping to the Research Question 1: How do stakeholders influence sustainable procurement? Three prominent clusters emerged when analysing the collected data. The three clusters are Materials, Organisational and Regulations. Next, a root cause analysis is presented along with a Cause-and-Effect Diagram (Fishbone Diagram) created for the same. Several trade-offs that were observed are discussed.

Discussion in section 5.2, maps to the Research Question 2: How does sustainable procurement align with the United Nations Sustainable Development Goals (UN SDGs). A comparative analysis from the primary data is explored in this section as well.

5.1. Research Question 1: How do stakeholders influence sustainable procurement?

The sections below show some examples of the influences that the external and internal stakeholders have on the SP activities (Mahak Sharma et al., 2023) of seven diverse multinational companies mapped to the first research question. Three prominent clusters emerged out of the first theme, stakeholder influences on SP. Each cluster (materials,

organisational and regulations) is discussed for the external and the internal stakeholders influence on SP separately in the sections below. After which, as a summation, a root cause analysis is discussed.

5.1.1. External stakeholders' influences

Transactions, embodied by macroscale supply chains operations, impact sustainability practices (Khan & Hinterhuber, 2024). Within this context, the interactions of the global procurement managers of the companies in the case studies with their external stakeholders in terms of SPP are mainly transactional, as they are multinationals. One driver for SP implementation is when suppliers heed multinationals' SP demands to maintain their business. However, cost absorption is negotiated and leveraged. On the other hand, multinationals have captive relationships with their customers forming strategic partnerships between them. Another driver is the regulations followed by multinationals.

The client's global procurement managers are the principal negotiators for CS1's SP needs. The client's procurement department wields a high degree of external stakeholder influences on the method of purchasing done to comply with their client's needs. Technology providers are high external influencers according to Czachorowski et al. (2023), but this study shows that there are other stakeholders such as the clients' purchasing department who want to know the company's asset reliability, operational efficiency and safety, when requesting bids for rigs. Although stakeholders of multinationals wield certain degree of influences, according to Alcalde and Dahm (2024), procurement programmes often engage in preferential treatments that withhold some contracts for selected types of suppliers.

CS2 operates in a highly regulated and standardised environment. As such the regulators maintain strict controls of the procurement activities of the global procurement managers. Suppliers proactively subscribe to SP initiatives to satisfy the regulators and to maintain their certifications in this industry. Therefore, the regulators and suppliers have the highest influence on this company's SP initiatives according to CS2. Whereas when hospitals in France were studied (Bentahar et al., 2023), the suppliers were not the highest influencers of green supply chain initiatives in the medical field. Additionally, when the byproducts of the materials harmed the neighbourhoods where the plant is situated, civil societies (Lacey-Barnacle et al., 2023) took

action to shut down the plant. This triggered the company's global procurement managers to scout for different sustainable products.

The customers of CS3 require green suppliers with EcoVadis[29] ratings and Together for Sustainability (TfS[30]) members (Foerstl et al., 2010). This means that delivery to the customers could take longer as securing green materials by the global procurement managers could require more lead time, make the delivery deadline without green materials, or meet halfway. Elmqvist et al. (2019) write about the trade networks for global supply chains to deliver the sustainability goals, and Aichbauer et al. (2022) write about the TfS that delivers the ESG standards for chemical supply chains based on the United Nations Global compact[31] (UNGC). One of the global procurement managers of CS3 revealed the same, however, the findings showed that the suppliers themselves proactively do not add any sustainability practices as value creation to sell their products which expands the knowledge found in the extant literature reviewed for this research.

Customer demands influence shipping firms' operations such as safety and reliability (Xue & Lai, 2023). This holds true for the CS4, where the global procurement managers are forced to act quicker than planned due to customer demand for HSE actions. Trade unions are also a crucial stakeholder who help with lack of enforcement of legislations where HSE is compromised. Trade unions are specific to regions in this industry, and the relations happen at a local level with trade unions. The procurement managers of specific terminals have collective bargaining agreements/negotiations. Collaborations are underway to tackle these structural challenges instead of the company addressing it themselves. Customers' increasing demands for Scope 3[32] emission reduction has a high influence on the procurement departments to achieve these goals.

In CS5, customers request for suppliers' sustainability practices transparency as CS5 is a publicly traded multinational. The challenge here is that time and resources of the global procurement managers are taken away for non-procurement activities. The advantage though is that the customers supply chains get to know the sustainability practices of Tier1, 2 & 3 suppliers

[29] https://ecovadis.com/
[30] https://www.tfs-initiative.com/
[31] https://www.unglobalcompact.org/
[32] https://www.epa.gov/climateleadership/scope-3-inventory-guidance

as well (Song et al., 2024). Customers also seek suppliers' diversity information including the diversity ratio of supply base in Request for Proposal (RFP). This information is provided by the global procurement managers. Therefore, a diversity programme showcasing suppliers is conducted annually. However, external service providers' scoring is only as good as their questionnaires, surveys, and other collection tools. This holds true for on-site auditing of suppliers' sustainability scores as well. When CS5's global procurement managers assess suppliers' carbon scores conducted by unbiased external service providers, off-site, the barriers are that it is harder to assess suppliers from high-risk areas in the world. It is seen that the focus is on suppliers being the highest influencers for SP in CS5 as the portfolios are more diversified.

Recycling and upcycling are prioritised by the global procurement managers engaging minority owned suppliers in CS5. Unfortunately, one of the barriers is that not all materials can be recycled or upcycled. As noted by Silva et al. (2024), beyond the multinational support for the minority owned suppliers, the government agencies' support remains insufficient. Nevertheless, government agencies do play a part in terms of the regulations that need to be complied with, such as the legislation ("Gesetz über die unternehmerischen "Sorgfaltspflichten zur Vermeidung von Menschenrechtsverletzungen in Lieferketten" (LkSG))[33] set by the German Supply Chain Act[34] (GSCA), General Data Protection Regulation (GDPR)[35], the California Consumer Privacy Act (CCPA)[36]. The CCPA applies to any company that collects consumers' personal data, does business in California, and satisfies their requirements. The inhibitor is that several compliance officers within the company need to be hired. Universities are other external stakeholders of CS5, where there are symbiotic collaborations. CS5 provides software for universities while universities help the company to learn how to create green digital twins when entering job markets. These efforts help to democratise knowledge.

Responsible sourcing is achieved by diversifying suppliers (Lv & Yin, 2024). In CS6, diversifying suppliers is achieved by buying from local suppliers. Diversification of suppliers is also sought by the customers as they stipulate certain percentage of supplier diversity. Another SPP in CS6 is the recycling of used packaging materials which is normally done by the

[33] https://www2.deloitte.com/de/de/pages/sustainability1/articles/lieferkettensorgfaltspflichtengesetz-lksg.html
[34] https://www.circularise.com/blog/german-supply-chain-act-due-diligence-obligations-explained
[35] https://gdpr.eu/what-is-gdpr/
[36] https://theccpa.org/

packaging suppliers contracted by the global procurement managers. But, unfortunately, in some countries where CS6 operates, the cost of recycling is prohibitive compared to the cost of procuring new packaging. On the other hand, governmental regulations, and industry associations such as the Roundtable on Sustainable Palm Oil (RSPO[37]) help ensure supplier compliance as well. Another example of RSPO being a SPP enabler is that the global procurement managers use the RSPO information to source palm oil from countries that comply with their guidelines. In addition, suppliers of CS6 are directed by the global procurement managers of CS6 to source responsibly in order to avoid conflict mineral areas.

Continuous training is essential for developing the expertise and skills of procurement professionals (Paul et al., 2024). In CS7, the global procurement managers collaborate with academic institutions who aid with SP trainings of the companies. Symbiotically the company's global procurement managers procure high value resources for their procurement departments' sustainability efforts from these academic institutions. Moreover, as CS7 is in the healthcare industry, high degrees of regulation awareness are sought by the company's customers, with Europe being at the forefront of regulation compliances globally.

5.1.2. Internal stakeholders' influences

The global procurement managers are the most prominent internal stakeholders promoting SP in all the multinational companies. It is naturally so because SPP include contract management and supplier relationships. The global procurement managers implement SPP multilaterally by collaborating with other departments for good governance, partnerships, and operational efficiencies for circular solutions (Mura et al., 2024). Nonetheless some multinationals' procurement departments are decentralised. However, there is a trend to centralise control and, in some cases, decentralise SPP implementation. Lack of SPP maturity and the need for speed to market are reasons for some multinationals having decentralised procurement departments. Upper management in these companies provide the strategy and the needed direction only. In some companies the result of such aloofness results in mixed messages being conveyed to external stakeholders by upper management and staff levels.

[37] https://rspo.org/

The Corporate Head of contracts and procurement of CS1 remarked that one of the drivers of the SP initiatives is the rig revenue per day. When the rate of 100,000 dollars came down to 25,000 dollars during the period 2010-2012, he said, *"it was a challenge for the supply chain to maintain the operational expenditure. As the cost needed to be cut, more usage of refurbished equipment was told to be implemented by the Technical Services Senior Executive."* Secondary data (rig recycling policy: - internal document) also corroborates with the same as there is mention of the rigs being stripped of any reusable parts before recycling to comply with the Hong Kong convention regime[38].

In consultation with Subject Matter Experts, the CS1 Head of procurement employs the hub and spoke model for consolidation of materials which adds additional costs for transportation (increases carbon emission) as the materials must be brought from various countries to the distribution hub. Even though this costs more, this model enables SP initiatives such as local talents to be trained in supply chain and distribution and be employed in the hubs, thus increasing economic growth. The consolidation is carried out in four global locations namely, Houston, Aberdeen, Singapore, and Dubai. Although the company is enhancing logistics planning and consolidation, there is no evidence in the findings that the company is using any supply chain management tool to optimise movements and assist in carbon footprint reduction (Wan Ahmad et al., 2016).

Another critical observation that the Head of procurement in CS1 made was when a SP practice idea emerged from an intern at the end of one of the internships – *"One intern after going through every unit to learn about their workings, came up with an idea to implement biofuels in engines on board the rigs, which was then incorporated by the procurement department to reduce engine emissions".* This effort will be one of the projects that will help the company to achieve a better Carbon Disclosure Project (CDP) scoring[39]. The 2021 sustainability report (internal document) shows the CDP scoring as B-. If accomplished, this will improve their 'supplier engagement rating' as well.

Additionally, he said that the procurement department in CS1 seeks to know the SP activities and the sustainability initiatives of their freight forwarders (Justavino-Castillo et al.,

[38] https://www.imo.org/en/ourwork/environment/pages/ship-recycling.aspx
[39] https://cdn.cdp.net/cdp-production/cms/guidance_docs/pdfs/000/000/233/original/Scoring-Introduction.pdf?

2023) and equipment providers such as oil well service companies, before purchasing decisions are made and contracts are executed. This act of information gathering is in line with the company's policy (code of business conduct and ethics – internal document). But the document also stipulates that if suppliers or the procurement department obtains any non-public competitor proprietary information, they are not to be used for the benefit of the company. This shows that the company is promoting SP practices with the vendors and their tiered vendors. However, the procurement department head also claimed, *"the responses from vendors are still low when asked for SP activities and sustainability initiatives while making purchasing decisions, particularly in the offshore drilling business."* This prompts an interesting thought. This industry may lack maturity in SP initiatives compared to others.

One of the SP activities in CS1 is that supply chain coordinates with the marketing department to get advice on whether an equipment purchase can be reused for another project. This is an effort to foresee the visibility of SP for future projects. For example, if they only get a six-month contract, they seek to find out from the marketing department if projects in other locations or for other clients can use the same equipment. Having said this, not all equipment is reusable for other client requirements. Therefore, the procurement department may not be buying, but leasing instead (Zhao et al., 2023). This SP activity where the equipment is leased vs bought gives the equipment no idle time, maintenance, storage space etc.

The lack of upper management's positive influence is shown in CS2. The resistance from upper management restricted a vast number of distinguished female scientists, collaborating with the global procurement managers to come up with new and improved sustainable products. Notwithstanding this stress, the technology work in the procurement department continued to look for alternatives and was ready when a shutdown happened. Another instance occurred when upper management failed to cascade down the sustainability information from the integrated sustainability report. As a result, the global procurement managers omit these sustainability inclusions when selecting suppliers and making purchases. If this disruption can be avoided, SP can be enhanced within the procurement operations (Hinterhuber & Khan, 2025). On the other hand, when new C level executives were brought in and organisational changes were made, these triggered SP initiatives with their constant queries to learn more about what was in the materials

being used. The secondary data (sustainability report) also says that the SP initiatives are empowered by the upper management.

Lack of e-procurement tools (Guida et al., 2023) restrict the ability to add SP requirements in CS3. This makes it harder for procurement decision-makers to derive insights to guide the procurement department to strategise and set them apart from their competitors. In CS3, the procurement department is not centralised due to the lack of SPP maturity. Moreover, as there are no personnel dedicated to sustainability in the procurement department, it calls for an organisational change. Thereby, some business units have to forego their SP needs because of the opposing requirements, such as moving expensive organic products versus price in CS3. On the contrary, if there is a monopoly, then the procurement manager works with that supplier to educate and inject sustainability into their mechanisms of workings. However, lack of resources has led to reactive sourcing rather than proactive sourcing in the USA where the procurement department is not as mature as it is in Europe in CS3. China is behind the USA in this effort. However, for SP reasons, staff are incentivised to keep inventory low. This does not always work due to the unavailability of storage tanks, although bulk buying is cheaper and more environmentally friendly. Therefore, heavy ISO tanks are used to move tolled bulk products but causing increased carbon emissions. Moreover, Scope 2 emission reduction has stalled due to the Ukraine crisis, lack of natural gas, and coal usage has increased.

Although there are risk assessments done in CS4, the procurement department offers less options of sustainable suppliers to internal stakeholders because the company's standards are higher than reasonable local standards. This is a challenge to harmonise standards globally. But, when it comes to energy, the SP team is one of the stakeholders embedded in the global decarbonisation team, which sits centrally at the head office and not as part of the procurement organisation. The procurement team also looks into the Scope 3 emission reduction goals. There are increasing demands for the same from customers as well. The procurement department feels that the reporting on policies will have an influence on how it conducts business too (Kinsella et al., 2023). This will work towards the company's advantage and opportunities to strengthen how they deal with human rights and environmental due diligence across supply chains.

In CS4, the company is now offering holistic logistics services rather than cargo shipping only. This organisational change has led to the procurement of different components of the

recent control/ownerships of the sites, terminals, warehouses, and operating vessels triggering economic growth areas globally. Category heads of ocean transportation, shore side logistics and services of the procurement department work with the ESG focal point personnel to promote SP. These personnel are embedded into the procurement organisation. Each specific category head supports the SP processes, demands, and requirements. This enables everyone to understand and communicate with suppliers about SP (Beske-Janssen et al., 2023). They work on incorporating HSE with business resilience, sustainable trucking solutions, and harmonising company standards with that of the suppliers, which are SPP.

Nevertheless, there seems to be varying internal standards in each procurement category in CS4. Only the supplier code of conduct has been translated into contractual clauses. But it is not done at a granular level, in the same way as the company's standards, for their own sites. This has triggered the procurement department to hire personnel to close the gap between SP maturity levels and the current company standards. The standardisation is to be achieved by translating the supplier code of conduct suitable to the procurement activities, starting with one category, and then moving to others. However, International Organization for Standardization (ISO) ISO 20400:2017[40] particular to sustainable procurement does not seem to be reflected in any of CS4 secondary data, although the company is compliant with ISO 14001, ISO 14006, ISO 14009, ISO 45001, and 50001(internal documents).

The International Electrotechnical Commission (IEC), an international standards organisation, prepares and publishes international standards for all electrical, electronic, and related technologies which are collectively known as electrotechnology. The global procurement managers of CS5 closely follow the standards of IEC 62430[41] (internal document).

The roles of the global procurement managers of CS5 have evolved. A significant change is the importance of cost cutting moving towards value creation (Helmold, 2023). This has spurred SP to be in the forefront in CS5 and has brought forth initiatives., such as – *"So a lot of, let's say, traditional managing suppliers, one on one, that's definitely not possible, like it used to be. A lot of our procurement folks are becoming more platform managers now to where we're managing these marketplaces and having the discussions with …. platforms integrators, right, or*

[40] https://www.iso.org/standard/63026.html
[41] https://www.iso.org/standard/79064.html

these resellers of software or these hubs for where we can get workforce and labour. And then we put our initiatives on the table with them, and they sign up for it, and they trickle it down to their supply base" (Head of Global Procurement of CS5). The procurement department is also constantly asked for SP practices inputs for the external facing sustainability reports.

In CS5, the global procurement managers act as a conduit for economic growth by connecting business leaders with suppliers. This is enabled by providing sustainability scores for sourcing decisions, engaging external audit firms to audit onsite suppliers (van Hoek & Udesen, 2023), and launching subscription tools to monitor overall SP scores. Additionally, the global procurement managers exchange data with the sustainability officers, manages risks by working with the compliance teams and collaborates with the cost of value engineering department for re-engineering. The cost of value engineering department and the global procurement managers work together to share information for a win-win situation by reverse engineering to design materials, products, and services that promote SP measures. They deconstruct these to figure out if there are better ways of building them. This exercise is done jointly with the suppliers through the procurement department. These results of re-engineering are then shared with the suppliers on a regular basis.

In CS5, the procurement department had to open new sets of suppliers in Armenia and Turkey due to recent skills migration, thus enabling economic growth in these countries within several facets. This shift has facilitated the communities in these countries to thrive better. There is a high employee attrition rate due to the fierce competition for talent in these countries. However, with the digital adoption all suppliers are in the same playing field because, all the application management and software engineering requirements need not go to traditional sourcing areas (Cao et al., 2023)**.** Global procurement managers source suppliers from around the world due to the recent uptick of the 'work from home' concept. Some examples are Mexico, and Latin America where skills sourcing was never considered before. Other low-cost talent suppliers are sourced from Arkansas and Tennessee in the USA as well, who are equally competitive. This allows for stability that enables SP to be implemented by the procurement department without having frequent attrition and being in the same time zone.

Moreover, as the suppliers have a high level of influence on their SP activities, CS5 recognises and celebrates their contributions. *"We're also having a good diversity program as*

well. So we're actually celebrating it later this afternoon in Washington, at our office, where we'll be handing out some awards to our suppliers, our diverse suppliers, everything from small, medium, women owned businesses ….., I mean, there's hundreds of different categories where we highlight some of the suppliers that actually made a great impact with our company, and we want to showcase them …..and give them some exposure and open up some other doors for them. And a lot of our customers, they're also asking us for, you know, how diverse is your supply chain?" (Head of Global Procurement of CS5). It is important for CS5 to keep track of these SP activities especially if receiving federal funds, or to comply with the GSCA.

In CS5, even though the global business unit is not a heavy manufacturing department, some areas have triggered some questions from the procurement managers to the suppliers. Examples of questions are carbon footprints and assessment, social partnerships, employee management, and engagement. Secondary data (sustainability report of CS5) shows that the Scope 1 and 2 emissions decreased by 36 % since 2019, contributing to the Science Based Targets initiative (SBTi[42]) due to the implementation of energy procurement policies (Ayele et al., 2023). The standards, guidance and tools created by SBTi allows businesses to set their greenhouse gases[43] (GHG) emissions targets to reach net-zero by 2050.

In CS6, upper management sets out clear cost control policies for sustainability projects, for as a business, the company needs to be profitable. On the other hand, Edirisinghe et al. (2024), postulate that the board of directors may have a say in the sustainability efforts of the company. When it comes to the HR department, they are committed to diversity hiring but qualified candidates are not found in all countries. Nevertheless, CS6 has a target set to have 50 percent women in managerial and senior ranks, which they are able to achieve. But women are still marginalised even though there is increasing awareness of diversity, equity and inclusion among multinational companies (B. Yang et al., 2024). The procurement teams have targets to meet for supplier diversification as well. This is also enabled by the customers seeking a certain percentage of supplier diversification. As the procurement department is centralised in CS6 due to the company being more mature in their SP practices, the requests for SPP from customers are satisfied.

[42] https://www.wri.org/initiatives/science-based-targets
[43] https://www.eea.europa.eu/help/glossary/eea-glossary/greenhouse-gas

The global procurement managers of CS6 embrace advanced technology. An example of this is e-procurement tools from external partners. In the specialty chemicals industry it is easier to implement e- procurement tools than in some other industries, for example in the construction industry (Gurgun et al., 2024). The global procurement managers of CS6 use E-procurement tools for redesigning packaging to maximise space utilisation and durability. However, reusing and recycling of packaging is sporadic based on the cost of new packaging versus the cost of recycling. Notably in developing countries new packaging is relatively cheap. Therefore, based on the above scenarios, it is easier for the procurement team to implement these SPP. Besides the procurement teams, other stakeholders such as the manufacturing teams in CS6 are serious about their reduction of carbon emissions. They achieve their goals by partnering with energy partners. This is in line with the view that the value of partnerships for sustainable development, help with the implementation of the UN SDGs (Leal Filho et al., 2024).

In an effort to enhance social and environmental improvements of the suppliers, the global procurement managers in CS7 conduct reviews on labour ethics and social accountability. This is part of CS7's supplier sustainability programme. Interestingly, Bayer, another company in the healthcare industry, has a unique sustainable procurement programme that updates its supplier code of conduct periodically (van Hoek & Udesen, 2023). In addition, the global procurement managers of CS7 conduct supplier audits that are done on premises to ensure adherence to the supplier code of conduct. Moreover, CS7 exercises cost control by the procurement managers buying the right products at the right time. This is enabled by the long-standing relationships that the local procurement managers have with their suppliers. This indicates a high level of supplier maturity level within CS7's procurement arena. Unfortunately, not all stakeholders (internal & external) meet CS7's guidelines for executing sustainability initiatives. So, the procurement team conducts training with the assistance of third-party trainers. A cautionary point though is to ensure the quality of the trainer (Jasman & Ariffin, 2024). The global procurement managers also collaborate with IT teams to validate the ESG elements of CS7. This is enabled by procuring software tools in collaboration with the IT teams. The ultimate goal is enabling purchasers to be more efficient by concentrating on procurement strategies (Van Hoek & Lacity, 2023). Strategies also surround working with global giants to procure and install renewable energy. However, it is difficult to secure partnerships in developing countries.

5.1.3. Stakeholders' influences by clusters

From the primary data findings, three prominent SPP clusters emerged, namely Materials, Organisational and Regulations. These clusters are researched in a deeper manner while the clusters written by Kabra et al. (2023) are a more on a cursory level. Some examples of the influences of both the external and internal stakeholders from each of the three clusters are discussed in this section.

5.1.3.1. External stakeholders' influences by clusters

5.1.3.1.1. Materials

In CS1, each of their offshore rig produces an average of 175 kilograms of food waste per week (case study[44]) generating pests and hazardous gas emissions for offshore communities due to the large quantity of decaying food. The company's sustainability report includes the latest SP practices incorporated by the procurement department in their tenders for changes in food preparation, serving, weight, and refuse, corroborating the same. Additionally, at the direction of the global procurement managers, vendors who sold them the original equipment, reuse 60% of the used product parts in refurbished equipment and resell it back at 60% cost of the original equipment. The equipment is refurbished to be in full compliance with the current standards. Therefore, equipment from the scrapyards, disposal yards and shipyards are refurbished (Shekarian et al., 2023). An interesting fact is that the OEMs are not directly engaging in SP activities in CS1 owing to large demands for equipment due to the sudden demand for crude oil.

The global procurement managers of CS5 involved in arranging for disposal services engage suppliers who use minority owned companies to dispose-off the company's old laptops and other electronic devices. The sub-contractors take them to a safe place to recycle, upcycle, or donate them. *"Those are things that …. works on with multiple different companies that provide the hardware that they sustainably take it back and make sure the right things done with it. To avoid things going into a landfill or minimizing, there are a lot of minority owned*

[44] https://tidyplanet.co.uk/

firms, especially in developing countries who specialize in doing those things….. for laptops or phones or IT wastes I hate to call it that." (Head of Global Procurement of CS5).

Customers' demand for sustainable products pushes the global procurement managers of CS6 to engage tollers who have the capabilities and the capacities to produce sustainable materials. However, there are only a few of these tollers that can be engaged. As such these monopolistic suppliers raise their rates thus increasing costs for the end product as there is no evidence of monopsony (Kumar, 2024) in CS6.

While the global procurement managers of multinationals audit their suppliers and tollers, they do also collaborate with them to foster sustainability initiatives in the materials segment. Such responsible sourcing activities are driven by customer demands, governed through contracts. The external stakeholder influences for the materials cluster in CS2, CS3, CS4, and CS7 are unclear.

5.1.3.1.2. Organisational

While it is unclear from the empirical data about work and labour relations, secondary data (sustainability report) of CS1 shows that they follow the UN Guiding Principles on Business (UNGP[45]) and the mandates from the Office of the United Nations High Commissioner for Human Rights (OHCHR[46]) respecting labour rights and as described in the fundamental conventions of the International Labor Organization[47] (ILO).This includes the freedom of association, collective bargaining, prohibits forced and compulsory labour, child labour and discrimination in respect of employment and occupation. These conditions are mandated in the contracts administered by the global procurement managers. Unfortunately, most papers thus far write about cost being the determinant for procurement (Burke et al., 2007; Kannan et al., 2025; Kumar et al., 2018), but not the environmental, social and governance aspects of SP.

The global procurement managers of CS2 have a downstream symbiotic relationship with National Health Services (NHS)[48] (CS2 being one of the largest suppliers to

[45] https://www.ohchr.org/sites/default/files/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
[46] https://www.ohchr.org/en/ohchr_homepage
[47] https://www.ilo.org/global/lang--en/index.htm
[48] https://www.nhs.uk/

NHS) supporting each other's initiatives for achieving Net-Zero. This is also stated in the secondary data (sustainability report) of CS2. Another collaboration that CS2 has is with universities. CS2 uses universities to test their technologies. The arrangements are made through contracts crafted by the global procurement managers. Unfortunately, not all testing delivers the desired results. CS2's procurement department benchmark by leveraging their peer groups to prioritise the finances of their projects using Gartner[49] to make project critical decisions. Furthermore, in CS2, the various levels of customer influences stem from their critical roles in decision-making for supply chain activities (Ruzo-Sanmartín et al., 2023).

In CS3, the customers and suppliers mutually exchange knowledge about sustainability during the procurement teams' annual meetings. Unfortunately, there is negligible discussions about raw materials with the suppliers. Although Qazi and Appolloni (2024) write about plenty of barriers, this aspect does not seem to be one of them.

In CS4, the trade unions also help with tracking the lack of enforcement of legislations and where HSE is compromised, as well as collaborations to tackle structural barriers instead of the company addressing it themselves. On the other hand, as the global and local procurement managers oversee the vendor relationships, actions are taken much quicker than originally planned when customers demand HSE improvements. Since CS4 has over fifty thousand suppliers, the global procurement managers find that the mindset of the suppliers to subscribe to SP or not, is mixed. But for compliance related activities it is a mandatory obligation. The priorities of CS4 lie within their ESG framework topics including ethics, human rights, and labour rights. Furthermore, the customers of CS4, have a strong need for GHG emission visibility and optimisation across their logistics. CS4's Emissions Dashboard and tools help simplify complexities by shifting reporting compliance requirements.

This research revealed that CS5 gives loans to suppliers for implementing SP while Zhang et al. (2024) write about suppliers being creditors for goods purchased on credit by enterprises. Additionally, the global procurement managers of CS5 have included the need for suppliers to report their diversity ratios in their Request for Proposal (RFP). The above requires

[49] https://www.gartner.com/en

that real time data be made available to the appropriate stakeholders so that they can strategise their course of actions (Xi et al., 2025) to implement SP.

In CS6, one of the interviewees said that the customers specify as to what the supplier diversity percentages should be to do business with CS6. Nonetheless, different countries have different requirements for the same.

By interacting with external organisations such as universities, the global procurement managers of the multinationals are getting additional insights on matters pertaining to SPP. The insights assist with the promotion of equity, inclusiveness, human-rights matters and showcasing their suppliers' diversity programmes. Furthermore, the multinationals use external resources for benchmarking, rationalising their structures and democratising knowledge with customers.

5.1.3.1.3. Regulations

The procurement managers of CS1 expect shipyards that they have contracted, to follow their HSE standards, enforced by CS1's onsite teams assigned to monitor compliance. Service contractors of CS1 such as the testing labs, Société Générale de Surveillance SA, Switzerland (SGS[50]) and Intertek[51], make sure that the composition of the fuel and the lubricants are of sustainable quality. Intertek involves assurance, testing, inspection, and certification (ATIC). CS1's procurement managers also procure services from reputable classification surveyors to conduct annual, periodical and five yearly special periodic surveys (SPS).

In CS2, SP practices have increased due to the suppliers seeking direction from the procurement managers on sustainability aspects while tendering to be compliant with the Restriction of Hazardous Substances (RoHS[52]), the European Union Medical Device Regulation (EUMDR[53]), the British Standards Development organisation (BSI[54]), the Technischer Überwachungsverein South (TUVSUD[55]), and the United States Food and Drug Administration

[50] https://www.sgs.com/en
[51] https://www.intertek.com/laboratory-services/
[52] https://www.rohsguide.com/
[53] https://eumdr.com/
[54] https://www.bsigroup.com/
[55] https://www.tuvsud.com/en

(FDA[56]) regulations. In the past the FDA in the USA was the most regulated body. So, procurement managers had to pay close attention with their purchases to be compliant (Govindan et al., 2025) with the US market. Europe is no longer the battleground to test the products with SP. However, the Conformité Européene (CE) Marking[57] that the company is required to obtain to indicate products meet EU HSE requirements, is not valid in the USA. The CE mark is required for certain products sold within the European Environment Agency (EEA) and is a declaration by the manufacturer that the product meets all the legal requirements for CE marking.

According to RoHS, "any business that sells applicable electrical or electronic products, equipment, sub-assemblies, cables, components, or spare parts directly to RoHS-directed countries, or sells to resellers, distributors or integrators that in turn sell products to these countries, is impacted if they utilise any of the restricted 10 substances." Examples of such materials that procurement managers look out for are lead, mercury cadmium, and chromium. Additionally, the procurement managers ensure that the suppliers follow the guidelines, risk mitigation standards and regulations set by the BSI, TUVSUD and the FDA. Per the BSI group they "produce technical standards, on a wide range of products services and also supply standards certification services for business and personnel." In the case of TUVSUD, they "manage risks by providing testing and product certification, training, knowledge services, inspection as well as auditing and system certification." On the other hand, the FDA is a food and drug regulatory agency of the United States of America federal government, within the Department of the human services and health.

In CS6, customers demand for sustainability standards. To enable this, CS6 indicates to their customers that their global procurement managers do not buy from conflict mineral areas. For example, 3TG metals (tin, tantalum, tungsten) or conflict minerals, are minerals that can be found in many locations around the world, including conflict-affected and high-risk areas [58](CAHRAs). OECD[59] definition of conflict-affected and high-risk

[56] https://www.fda.gov/
[57] https://europa.eu/youreurope/business/product-requirements/labels-markings/ce-marking/index_en.htm
[58] https://www.responsiblemineralsinitiative.org/minerals-due-diligence/risk-management/conflict-affected-and-high-risk-areas/
[59] https://www.oecd.org/en.html

areas: “conflict-affected and high-risk areas are identified by the presence of armed conflict, widespread violence or other risks of harm to people.” In addition, CS6’s global procurement managers buy responsibly by complying with the RSPO regulations. RSPO, which was established in 2004, promotes the growth and use of sustainable palm oil products through global standards and multistakeholder governance.

CS7’s global procurement managers have started to create regulation awareness, especially when customers demand, for example the European regulations that are essential for the healthcare industry. The global procurement managers of CS7 also inculcate SP awareness using the Political, Economic, Sociological, Technological, Legal and Environmental (PESTEL) analysis (Pan et al., 2019) and set up change management processes when establishing strategic industrial sites. According to the Chartered Institute of Personnel and Development (CIPD)[60], “PESTLE analysis studies the key external factors (Political, Economic, Sociological, Technological, Legal and Environmental) that influence an organisation. It can be used in a range of different scenarios and can guide people professionals and senior managers in strategic decision making.”

In addition to regulations contributing to SPP under the materials and organisational clusters, they spur the need for safety. In these multinationals, safety is important and is not negotiable. It is not just about physical safety but also on how safety is indirectly influenced and enforced by global procurement managers through unique labelling requirements and HSE strategy building, using regulatory compliance as a catalyst. These are captured as terms in the contracts that they have with external stakeholders. Another angle of eco labels is written by (Damberg et al., 2024) to address transparency and trust. The external stakeholder influences of the regulations cluster in CS3, CS4, and CS5 are unclear.

5.1.3.2. Internal Stakeholders’ influences by clusters

5.1.3.2.1. Materials

CS1 recertifies materials to reduce wastage. *“I’m looking for equipment within that particular location, I'm not bringing that material from US to India or from US to Thailand*

[60] https://www.cipd.org/en/knowledge/factsheets/pestle-analysis-factsheet/

or from US to Nigeria, I'm trying to source the material within the local market, if it is available, I'm trying to utilize that material and recertifying that material." (Global Head of procurement). Other methods introduced by the global procurement managers for reducing waste in CS1 are to procure water dispensers instead of plastic water bottles. This was triggered by the recent ESG initiatives of the company. Sourcing durable, maximum equipment life, and battery life (Lubchenco & Haugan, 2023) and reuse of equipment from one project to another giving better visibility to future projects are other ways. Moreover, while procuring, CS1 tries wherever possible to use water transport for lesser carbon emission instead of air transportation for quick delivery. Nonetheless, the priorities of manufacturers dictate this decision, for example making up for lost time due to Covid-19.

In CS2, the global procurement managers have put in place strategies for elevated level of product quality enabled through highly regulated, second sourcing sterilisation validation process. This knowledge adds to the literature reviewed. However, Industrial Distribution[61] suggests that instead of the common practice of selecting second sources from vendors outside of the bid process, looking into vendors that did not win the bid may have the precise "dynamic attributes." In addition, the procurement department in CS2, in partnership with the technology department, develops new sustainable products. The literature reviewed thus far has not yet captured this.

Long-term purchasing contracts negotiated by the global procurement managers of CS3, help manufacturing/mining communities by building infrastructure and providing jobs. Raw material mining being energy intensive, labour, and environmental relations are considered as well, during supplier selection. Notably, the COSMetic Organic and natural Standard (COSMOS[62]) compliance is a big part of CS3's SP practice - *"working with our product stewardship group, we had to make sure that these materials meet certain criteria, not just the quality criteria or specifications, but also the COSMOS approved or vegan, in some cases, or there's what's called a RSPO[63]"*(Head of Global Procurement of CS3). The company's annual

[61] https://www.inddist.com/technology-software/article/22236025/second-sourcing-has-moved-beyond-the-who-and-the-where-to-the-what
[62] https://media.cosmos-standard.org/filer_public/fe/64/fe64bd35-9357-4e24-a891-ba79dd6789be/cosmos-standard_labelling_guide_v40.pdf
[63] https://rspo.org/

report validates the same. COSMOS sets certification requirements for organic and natural cosmetics products in Europe.

In CS4 HSE standards of the suppliers and the company are harmonised. But in some cases, the global procurement managers may offer less options of sustainable suppliers to internal stakeholders because the company's standards may be higher than reasonable local standards to harmonise standards globally. This data enhances the literature reviewed for this research. Interestingly, even though CS4 is willing to procure green fuel, they are looking to transfer the cost to the customers. The company has a programme to pass on its green fuel cost to sustainable conscious customers and issue them with carbon reduction certificates as an incentive for their CO2 reduction goals. While many authors have written about cost reduction in other ways, this concept provides further insights on the extant literature reviewed for this research. For example Rajabzaeh et al. (2024) have written about reverse channels, recycling costs, disruptions and manufacturers bearing the cost for SPP.

In addition to reducing hazardous and non-hazardous landfill waste, CS5 designs products through the end-of-life cycle phase for maximum environmental impact. In CS5, the respective procurement category managers pool common requests and procure (Nicoli & Beetsma, 2024) through the central procurement department to reduce carbon emissions by minimising the amount of delivery transportation, similar to CS1. In CS1, the global procurement managers work with other departments to consolidate materials in hubs as a forward planning strategy to promote local economy, reduce carbon emissions and transport cost. However, sea transport takes longer than air transport when time is of essence.

Although the procurement team of CS6 endeavours to purchase materials that reduce contaminants going into the waste streams, the challenge lies in the need to buy another material to neutralise bi products. The solution that CS6 found is to upcycle bi products (Laveglia et al., 2024). Addedly, the procurement team in CS6 vets their suppliers during their quarterly meetings by going over the terms and conditions in their supply contracts. One revelation that CS6 found is the poor labour conditions that prevented them from engaging with those suppliers even though they satisfy all other needs.

In CS7, with the support of the upper management, the number of life cycle assessments done are increased. This is enabled by the industrial manufacturing system of CS7.The other departments provide forward planning insight about the demand for materials to the procurement teams. The downside is that there are resource constraints (Kaufmann & Reimann, 2025) in CS7 that acts as supply chain risks. Another aspect of material management by the procurement team for business continuity management (BCM) in CS7 is using IT tools and software available in many languages. The challenge is that the need to find alternate suppliers arise sometimes. The global procurement managers of CS7 also monitor their strategy of supplier sustainability performance and conduct workshops as well.

A major role of the multinationals' procurement department is to ensure the security of supply of materials so as to alleviate supply-chain risks. This is assured through supplier management which includes the procurement department vetting for risks and implementing SPP in all segments of purchases. The SPP are sometimes, captured as "terms" in supply contracts which also includes the need for regulatory compliance. In addition, the support of upper management and the collaboration of all other departments are essential to modernise contracting and BCM through electronic means.

5.1.3.2.2. Organisational

In CS1, one of the SP practices is that they purchase control systems (de Aguiar et al., 2023) that are part of the Environmental, Social, and Governance (ESG) system of their vendors. Vendor ESG management are embedded at all levels of CS1 which helps the global procurement managers buy critical equipment in an environmentally safe, reliable and cost effective manner. While it is unclear from the empirical data about work and labour relations, secondary data of CS1 shows that they follow the UNGP[64] respecting labour rights and as described in the fundamental conventions of the International Labor Organization (ILO[65]), including freedom of association, collective bargaining, forced and compulsory labour, child labour and discrimination in respect of employment and occupation.

[64] https://www.ohchr.org/sites/default/files/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
[65] https://www.ilo.org/global/lang--en/index.htm

The IT department in CS2, provides customised IT solutions for onboarding vendors, moving from servers in premise to cloud (Wanasinghe et al., 2023) purchased by the procurement department to reduce carbon emission. In 2020, one supply chain team in CS2 wanted to know, through their procurement team, about the environmental impact of their activities that led to reducing, mitigating, and offsetting carbon emissions by working with the second largest air freight carrier in the world. Secondary data of this company (sustainability report) shows that many SP programmes started to emerge in a couple of their offices. One example is the procurement managers at the sites facilitating the buying of electricity fuel cells that do not require combustion instead of buying energy from the local grid to reduce carbon emissions. Noteworthily, in October 2021, in an investor relations meeting, CS2 had an added focus on ESG that triggered SP activities amongst other sustainability initiatives. Senior executives took responsibility for quality and innovation to advance these targets. CS2 also ensures good health and well-being of all their employees. To this end, with the assistance of the procurement department, they conduct label training on HSE for their customers and suppliers to become RoHS compliant - "*It's hard to believe that the FDA, some of those regulations didn't come until 1976. And then the design controls didn't come in until 1997. That just blows my mind away. That's not that old. And a lot of products have been on the market that never had to go through those things back in the day. I remember ….. who ….. created……. a medical device, he put it on an animal, only to come back and see it was on a patient. So couldn't do that today."* (Senior research program director for suppliers and procurement of CS2). Therefore, the company's purchasing documents, and organisational structure had to be changed so that the implementation of sustainable procurement practices can be adhered to. He went on to say, *"I think as we speak, they're still changing."* The changes are also highlighted by a global authority[66] on workplace culture, its rigorous analytics and confidential employee feedback certified CS2 in 2022 showing their work and labour relation activities to be a great place to work for.

Upper management in CS3 strives for tighter interfaces between the procurement department and the suppliers to enable visibility across all procurements. However, the ERP

[66] https://www.greatplacetowork.com/solutions/certification?utm_campaign=2022.10.li.bw.worlds-best&utm_medi=referral&utm_source=finalist_press_release&utm_content=worlds-best&utm_term=2022

systems are currently designed around transactions, as centralised global procurement does not exist in CS3.The current ERP systems in CS3 have limitations (Taherdoost, 2023) because it is not sophisticated to give precise SP requirements to the procurement department. This is true for CS2 as well (Bialas et al., 2023). With regards to GHG reduction, CS3 carries it out in multiple ways. The Regional senior manager for procurement for the Americas said, *"So, like I said, I just talked to the people from the sustainability group, I talked to one young lady recently who's just brought on board to handle working on the greenhouse gas emissions, she's got a lot of experience, she's gonna be great for the company and I've also had a discussion with her superior to talk about the whole program in general, including my ideas of how we want to move forward with purchasing. And he showed me a map that they had already developed, and it was fully in line with what I was going to do. .....So, but it's good to see that there's more movement in the last three months than I had prior four months."* Reduction in material movement and using rail instead of trucks are some of the means of carbon reduction introduced by the global procurement managers of CS3 as well. A point worth noting in CS3 is that the procurement department leads the strategic purchasing based on its collaborations with the other business units. However, some business units have to forego their SP needs because of the opposing requirements, such as organic products versus price. Interestingly their annual report (secondary data) states that the procurement department of CS3 works with the Board on procurement strategies.

In CS4, internal partnerships are crucial according to the interviewee. The Senior manager for ESG enablement, HSE & Business Resilience said, "*So, I'm focusing on health and safety and business resilience. I have a colleague focusing on labour and human rights. And I have another colleague focusing on decarbonisation. So, all these three roles were created as part of the revamp of the Sustainable procurement program. So, none of our three positions existed until I think the decarbonisation position was filled in ……and mine and the labour human rights position was filled in ……."* This shows that the internal collaborations and partnerships of each unit are essential for the implementation of SP.

CS5 is committed to using resources responsibly recognising the benefits to business, environment, and society. Although from the empirical data it is not clear about their carbon reduction activities, secondary data in CS5, shows their research segments to be actively

engaged in a resilient campus. A microgrid in the campus integrating grid software, battery storage, PV solar, EV charging (Boström et al., 2021), building automation, and electrical switchgear reduces carbon emissions. This also lessens operating costs while increasing resiliency. With respect to evaluating carbon emissions of their suppliers, CS5's global procurement managers use tools that connect the procurement department to a database to pull out the ratings of the suppliers' carbon emissions. Additionally, common requests are pooled and procured by the central procurement department managers to reduce carbon emissions by reducing the amount of delivery transportation. Carbon assessment scores of the vendor companies are used for CS5's sourcing decisions. Another point of interest is that individuals responsible for compliance in CS5 are not sitting in the procurement department but are tied closely to the same leadership team. Their areas of responsibility are in cyber security, personnel information, and data security. Even though, CS5, being a huge conglomerate, has a central procurement department. CS5 also has business specific procurement departments. One of the functions of the central procurement department is to procure common requests for all headquarters, divisions, businesses, and departments. But all of them sit on the same councils, meet frequently to exchange ideas, and do not work in silos. Furthermore, the procurement department seeks information on child and/or slave labour practices and conducts mandatory training on SP practices for their employees.

"Embedded sustainability is by nature context specific because an organisation needs to build on its unique core competencies to achieve it" (Miandar et al., 2024). The procurement team in CS6 embeds sustainability in their SP processes by conducting sustainability discussions with their internal stakeholders and their suppliers, in parallel with their procurement procedures. This in certain instances entails using more modes of transportation thus generating more carbon emissions. The procurement team in CS6 also manages performance metric using e-procurement tools such as the tool used by the World Bank - STEP[67]. However, in CS6, the central procurement performance team is detached from the local procurement teams causing the inability for real time assessment of local SPP. This is supplementary understanding to the extant literature reviewed for this research.

Notably, healthcare companies are invested in the wellbeing of their constituents. While C. Yang et al. (2024) write about ESG ratings and its connection to achieving the UN

[67] https://step.worldbank.org/

SDGs, this study stipulates that multinationals approach their SPP implementation through their commercial ESG programmes that align with the UN SDGs. CS7 validates ESG elements through procuring software tools from big IT ERP suppliers for procurement processes. The procurement managers work with other departments to achieve the same.

In the past, the public perception of corporate discussions on SPP was seen as a cumbersome process which had no future. However, this study shows that CS2 and CS7, both of which are in the healthcare sector, subscribe to the need for SPP which are implemented by their global procurement managers, to levels that their industry allows them to do so. There is an organisational shift in the thinking due to the changing times; global policies and younger employees (Borah et al., 2024) who want to see their companies embrace SPP. The "pro-environmental behaviour among youth" according to Pathak et al. (2024) also shows the green purchasing aspects. In addition, the value generated by SPP is evolving with the change in times and demographics, but the quantum varies with companies and their industrial sectors. SPP is no longer seen as a hinderance to commercial progress but being part of commercial process and good citizenship. This concept is promulgated by the global procurement managers of CS2 and CS7. For now, the focus of the companies is in the areas of responsible consumption, environment protection, good governance, and partnerships.

With upper management's support for change management the departments in the multinationals have restructured to promote and embed SPP in their daily activities. The global procurement managers are the internal champions of SPP, achieved through internal trainings, building sustainable partnerships through the extensive use of technology. The mind-set shift strengthens equity and diversity in hiring and in business practices such as local sourcing. These collaborative efforts result in delivering a balanced work force through SPP supported by ERP systems.

5.1.3.2.3. Regulations

In CS2, upper management evaluates regulatory requirements for safety and other regulations to abide by the CE marking[68] which conforms with European health, safety, and environmental protection standards. But this exercise comes with the added burden for the

[68] https://single-market-economy.ec.europa.eu/single-market/ce-marking_en

procurement department to keep up with all the training for all the regulations for third party manufactured and procured products.

In CS3, the procurement department leverages government regulations and assistance through taxation and subsidies to implement SP. But these can be deployed only as and when opportunities arise.

Although it is not clear from the empirical data about the reduction of waste in CS4, secondary data shows that their ships are recycled, per their ESG priorities. These activities are mainly conducted in India, Turkey, and China according to Responsible Ship Recycling Standards. The securing of suitable ship breaking yards is a collaborative effort between the technical, legal and procurement department. Whereas, the global redistribution of shipbreaking capacity responds to the changes in regulations (Schulz et al., 2025).

In CS6, the procurement team ensures that tariff regulations and compliance matters are abided, while purchasing precursor chemicals that can be used for controlled substances, when they are available. However, when tariffs are high this becomes a cost barrier.

All the multinationals must be compliant with tariffs and regulations that govern their industry. The procurement department plays a key role in being compliant for purchased goods and services. By leveraging the incentives offered by the government bodies some of the multinationals have built a robust SP programme which is essential to ensure internal safe practices and consumer safety.

In summary, this research shows that the internal stakeholders have more influence on SP than the external stakeholders in private sector multinationals. Whereas Agyekum et al. (2023) write about the internal stakeholders' influence being more in the public sector for SP. The procurement department is a business function that supports the various internal stakeholders with regards to SP. As such it is evident that the internal stakeholders have more influence on the direction and tactical operations pertaining to procurement. This study also demonstrates that among the three prominent clusters, the material clusters have more SPP than the organisational and the regulations cluster. One of the primary functions of the procurement department is to purchase materials (Kuo et al., 2024) to support the product offerings of the multinationals. Therefore, the data collected indicate that SPP in the materials cluster are greater

in number compared to the other clusters identified in this research. The internal stakeholder influences of the regulations cluster in CS1, CS5, and CS7 are unclear.

5.1.3.3. Root Cause Analysis

As a summation from the empirical data collected from seven case studies,' common causes that hinder sustainable procurement were uncovered. The Fishbone Diagram, also known as the Ishikawa diagram was created by a Japanese quality control statistician named Dr. Kaoru Ishikawa (Ishikawa, 1982). Owing to its likeness to a fish skeleton it is called the Fishbone Diagram (Ishikawa & Loftus, 1990). The Fishbone Diagram is an analysis tool that looks at effects, and the causes that create or contribute to those effects. Because of the function of the Fishbone Diagram, it may also be referred to as a Cause-and-Effect Diagram. Figure 5.1. shows an Ishikawa diagram being applied, taking into consideration the internal and external stakeholder influences from the three prominent clusters along with the business priorities of the multinationals. "An Ishikawa (Fishbone) Diagram provides a structured and systematic approach to identify and collate potential causes for an effect" (Wong et al., 2016). The Fishbone Diagram was originally created by using a set of categories by Dr. Ishikawa, after which many researchers have used this tool employing different categories. A few examples are given below.

Environmental, Safety and Economic aspects are taken into consideration for the Fishbone Diagram in the research done by Jayswal et al. (2011). Kurnia et al. (2023) use different aspects of wasteful procurement processes for their root cause analysis Fishbone Diagram. The aspects used are Materials, Man, Machine, Environment and Method. In the Fishbone Diagram, the categories used for their root cause analysis for the redundancy in contract award process by Yasmine and Yudoko (2020) are People, Equipment, Environment and Process. Bose (2012) have applied the Ishikawa diagram in their paper to show the reason for insufficient supply chain management. The categories that they have used are Lack of Proper Equipment, Faulty Process, Misdirected People, Materials Managed Poorly, Improper Environment, and Inefficient Management. The categories used for the root cause analysis for lean and green waste due to GHG emissions by Choudhary et al. (2019), are Measurement, Materials, Methods, Environment, Management and Machines.

For this research four categories are used for the root cause analysis using the Fishbone Diagram, as it is built within the context of this research. They are Materials, Organisational, Regulations and Business priorities. This Fishbone Diagram is created (Figure 5.1) to identify some of the barriers in implementing SP activities from the empirical data. It is evident from Figure 5.1. that the stakeholders, for example, the procurement department, involved in materials and the organisational clusters face more barriers in influencing SP more than the regulations cluster. Noteworthily, the business priorities are portrayed separately in the Cause-and-Effect diagram (CED). “The CED or Ishikawa is an elementary tool for finding root causes of specific organisational problems” (Suárez-Barraza & Rodríguez-González, 2019). The CED for this research shows that the multinationals’ main concerns in implementing SP are still failing due to the business units’ primacies. Only a few studies have explored issues related to SP aligning to the UN SDGs.

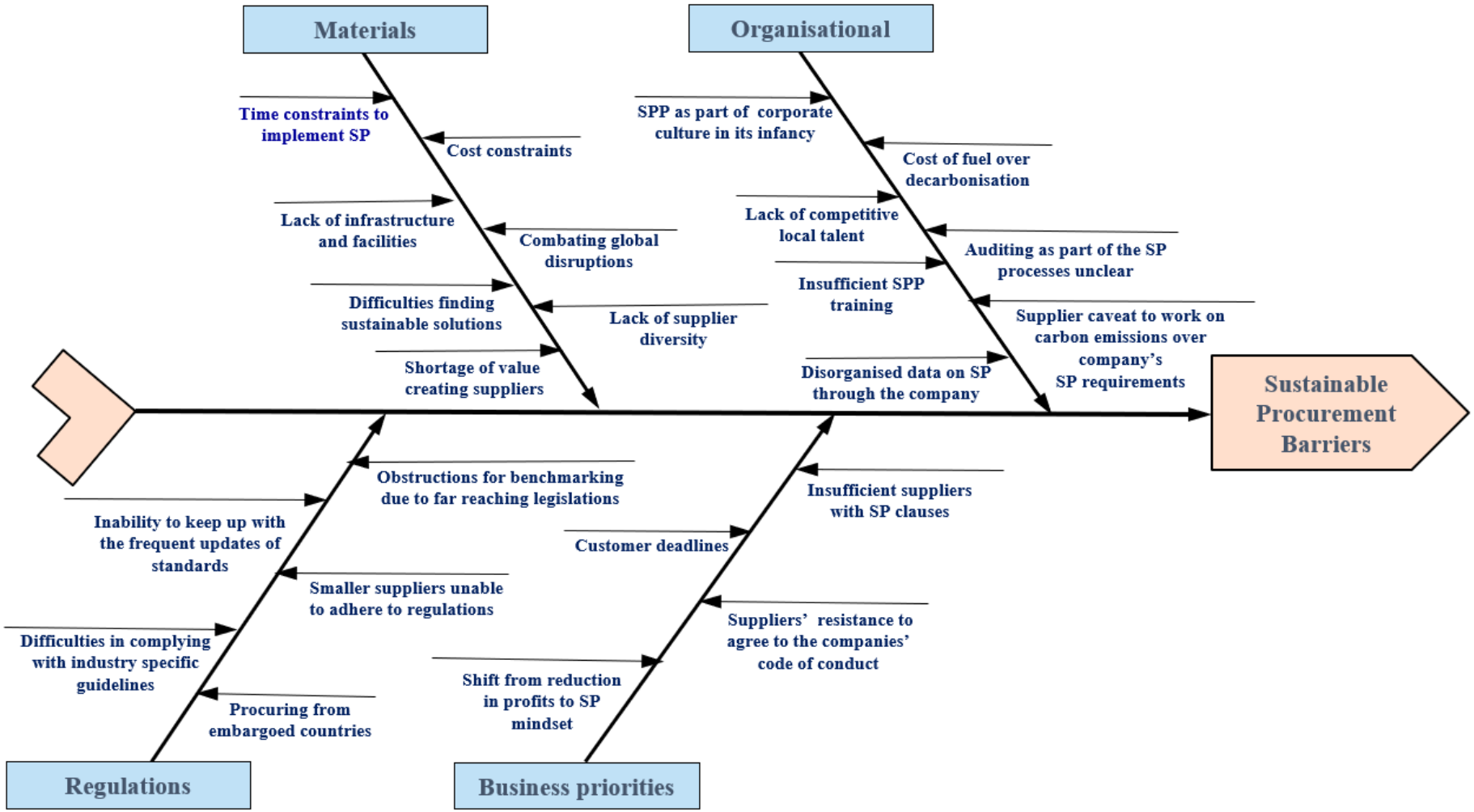


Figure 5.1: Ishikawa/Fishbone diagram: Barriers for implementing SP for seven multinationals. Source: Own creation from empirical data

5.1.4. Trade-offs

There are various factors that need to be considered to decide on the optimum trade-off for every organisation (Keeney, 1993). Several trade-offs emerged in this research. Some examples of the trade-offs undertaken by stakeholders and the global procurement managers of the seven multinational companies are detailed below.

Jahanger et al. (2024) postulate that economic progress, speed, reliability, and accessibility have increased air transportation as a means for procurement in multinational companies. But this mode of transportation emits the most amount of carbon. Therefore, the procurement department in CS1 tries to procure water transportation instead of air transportation to reduce carbon emission as a forward planning strategy. However, manufacturers are not coming up with suitable lead times, subcontractors are not expediting manufacturing, the cost hike due to geopolitical disruptions, and post covid expenses pose as barriers to implement SP. Therefore, CS1 have to make trade-offs such as business priorities over SP initiatives such as encouraging sea transport over air transport.

Materials management influences SP more than the organisational directives in the multinational companies whereas regulations influence SP at a lesser level. As most of the SPP engagement is transactional, there are trade-offs over SPP preferred by the procurement teams, because of cost control, time constraints and the need to secure profitable opportunities; for example, when business priorities do not include green strategies (Ashraf et al., 2024). In CS2, the procurement team works with the technology team to address recall of products. This involves researching alternative non-contaminating products with technologies. The trade-offs however are that there is a lack of supplier innovation, and more time is needed to come up with new solutions.

An innovative idea that CS3 global procurement managers employ, is to source opportunities to redesign packing cartons so as to fit more cartons in a transportation container to lessen carbon footprint. But the trade-off is that this increases the load (weight) causing more energy to be used in transportation. On the other hand, they also added longer bed trucks for their intermodal transportation that help reduce the number of trucks on road, travelling long

distances, thus reducing carbon emission (Scope 2 and 3). Earlier authors have not written about this mitigative solution in the literature reviewed.

There are multiple trade-offs in the extant literature for SP. For example, Halsnæs et al. (2024) postulate that decarbonisation efforts differs with different industries, regional capabilities, each countries' contrivances, and other aspects including the buy in of the stakeholders. A case in point from CS3 is the trade-off of toller scarcity over SP practices inclusions as SP is promoted through toll manufacturing by the procurement team. Since Europe has the ingredients for CS3's products, instead of transporting them to the USA, the know-how and technology from the USA is given to the European toll manufacturers through toll manufacturing contracts administered by its global procurement managers. This enables SP by helping communities in these European locations and lessens carbon emissions due to transportation reduction (Ullah, 2023). However, a trade-off here is that expensive bio-based solvents are only used for cosmetics, but they are not used in paint as the cost of biobased solvents are too high.

According to Psarommatis and May (2024) "digital representation of a product's information throughout its lifecycle, from creation to disposal" is critical for material management. The procurement department in CS5 uses digital manufacturing capabilities to enable clean, fast, and less consumption of materials. Nevertheless, some suppliers are reluctant to use the company's code of conduct clauses. Therefore, the trade-off that occurs is that, due to their business priorities, CS5's procurement department ends up using suppliers less compliant with the company's SP practices.

Multinational companies have increasingly been adding environmental stewardship as a business priority, acknowledging that sustainability programmes help ensure the competitive advantage of their companies (Rejeb et al., 2024). Unfortunately, costs play a bigger part in these initiatives as seen in this research. This is a quandary for the procurement teams when balancing profitability with sustainability. Business units along with the procurement team in CS6 promote sustainability to guarantee sustainable business. SP is part of the same effort, nonetheless, due to business priorities cost is seen as a trade-off. Whereas in CS4, clean fuel is not always affordable due to high fuel prices, thereby a trade-off of cost occurs over decarbonisation. Moreover, the buyers in the procurement teams of CS4 create investment value, and sustainable supply bases

by categorising procurement. This is done by the users of specific categories of materials and services working with the procurement department.

Inculcating SP awareness (including mindset) in CS7 is ensured by their upper management using the Kaizen processes. Unfortunately, the mindset of the older generation versus the younger generation mindset are not yet aligned. Therefore, the trade-off observed here is that business priorities take precedence over SPP. Previous research has contradictory views on the mindsets of younger and older generations. For example, Lee and Kim (2024) stipulate that younger generations lean more towards sustainability than older generations. But Park et al. (2021) have written the opposite of this stipulation.

From the seven case studies it is consistent that that achieving business priorities take precedence over SPP. Transactionally, this means that containing costs takes precedence over SP actions. Notwithstanding the above, the procurement departments of the multinational companies make every effort to accommodate SPP where possible. Although Fontana et al. (2024) write about sub suppliers compliance issues, this study reveals overall compliant supplier shortage as the recurring trade-offs in all seven multinational companies. However, commitments to regulatory compliance, health and safety are taken seriously and are seen to be not negotiable in the procurement process of all the multinational companies. Notably, companies are working through a delicate balance of achieving their business plans while promoting SPP, and this is still a work in progress.

5.2. Research Question 2: How does sustainable procurement align with the United Nations Sustainable Development Goals?

This section discusses the second research question considering the primary data gathered to analyse the seven multinational companies comparatively and some examples of the causal relationships of SP aligning with the UN SDGs.

5.2.1. SP alignment to the UN SDGs from primary data

Table 5.1 shows the commonalities of the UN SDG alignment and non-alignment. The alignment is calculated when two or more case studies have their SP aligned with the UN SDGs. The empirical data shows that some SP activities are aligned with the UN SDGs 3, 8, 9, 12, 13, 14, 15, 16 and 17 in all the multinational companies, while others are not aligned. The global

procurement managers of these multinational companies are enablers for these UN SDG alignments. CS1 has the least amount of alignment of SP activities to the UN SDGs. This is attributed to the fact that in the O & G industry, the focus is primarily transactional. This leads to the profits being the prime importance for the company, rather than the social good, environment etc. However, Anaba et al. (2024) write that the profit focus is short-term. This rationale holds true for none of the multinational companies in this research, having any SP activities aligned with the UN SDGs 1 (no poverty), 2 (zero hunger), 6 (clean water and sanitation) and 7 (affordable and clean energy). CS5 has the greatest number of alignments of SP activities to the UN SDGs. It is only natural to see this, as CS5 is a huge conglomerate with multiple portfolios where the corporation has ESG and societal goals. On the same vein Bekaert et al. (2023) have written about the ESG and the UN SDG footprints, but this research has brought out the SP alignment to the UN SDGs. The corporate ESG and societal goals are also the contributing factors for CS5 being the only company out of the seven where their SP activities align with the UN SDG 10 (reduced inequalities). Similarly, except for CS1, the SP activities do not align with the UN SDG 11(sustainable cities and communities) for all the other multinational companies. The primary reason for this is that the hinterland and other communities are being used as a supply base for the offshore operations to be carried out smoothly in CS1. This is the nature of operations of the O & G industry. Table 5.1. shows SP is not aligned to the UN SDGs 1, 2, 4, 6, 7 and 10. These UN SDGs address eradicating poverty and hunger, promoting quality education, clean water and sanitation, affordable and clean energy, and reducing inequalities.

Table 5.1: Comparative analysis of SPP alignment to the UN SDGs from PD

		UN SDGs																
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**
O & G	**CS1**	U	U	U	U	U	U	U	A	A	U	A	U	A	A	A	U	U
Healthcare	**CS2**	U	U	A	U	U	U	U	A	A	U	U	A	A	U	A	A	A
Sp. Chem	**CS3**	U	U	U	U	U	U	U	A	U	U	U	A	A	U	A	A	A
Logistics	**CS4**	U	U	A	U	U	U	U	A	A	U	U	A	A	A	A	A	A
Manufacturing	**CS5**	U	U	U	U	A	U	U	A	A	A	U	A	A	U	A	A	A
Sp. Chem	**CS6**	U	U	U	U	U	U	U	A	U	U	U	A	A	A	A	A	A
Healthcare	**CS7**	U	U	U	U	U	U	U	A	A	U	U	A	A	A	A	A	A

A = There is clear evidence of alignment, U = Evidence of alignment is unclear or absent
PD = Primary data, Sp. Chem = Specialty chemicals
Source: Author's own creation from empirical data

Maxwell (2004) argue that causal relationships can be reasonably useful in qualitative research as well. As such, this section discusses some causalities (Tseng et al., 2023) of the SP alignment and non-alignment to the UN SDGs for each of the seven case studies. The empirical data shows that some SP activities, orchestrated by the global procurement departments are aligned with the UN SDGs 3, 8, 9, 12, 13, 14, 15, 16 and 17 (definition of alignment used for this research is given in the previous paragraph) in all the multinational companies. In contrast, the UN SDGs 1, 2, 4, 5, 6, 7, 10, and 11 are not aligned. Although Cammarano et al. (2022) talk about the societal issues and the alignment to the UN SDGs, the empirical data shows that these are societal issues that one company alone cannot directly act to rectify. However, the procurement department of each company interviewed, addresses these issues indirectly as discussed below.

CS1 is promoting economic growth by employing locals and their procurement department sources from the countries and regions where they operate (UN SGD 1). The UN SDGs that are not aligned in the O & G industry can be attributed to lack of time and work overload to achieve business priorities over SP activities. Whereas, from CS4's perspective and their stakeholders' engagements and sentiments, UN SDG 2 (zero hunger) is one of the core responsibilities (Zhou et al., 2022) addressed indirectly. An example from the empirical data collected from CS4 shows that the corporate management of CS4 has set guiding principles after benchmarking with their peers, for their global procurement department to get involved in supporting disadvantaged local communities (UN SDGs 1 & 2). One of these activities is the European union directive on human rights which address UN SDG 2.

Interestingly, companies within the healthcare industry (CS2 and CS7), have disparities in alignment for the UN SDGs 3 & 14. When comparing the two healthcare companies, CS2 has their SP activities aligned to the UN SDG 3 (good health and wellbeing) whereas CS7 does not. On the other hand, CS7 has their SP activities aligned to the UN SDG 14 (life below water) whereas CS2 does not. The rationale stems from the nature of their offerings and products. CS2 is more retail and direct to customer (Moorman et al., 2024), whereas CS7 is more direct to industry. This is an extra insight of this aspect adding to the literature reviewed for this research. The research shows that the directives and the focus of the respective global procurement managers are steered by their management's objectives.

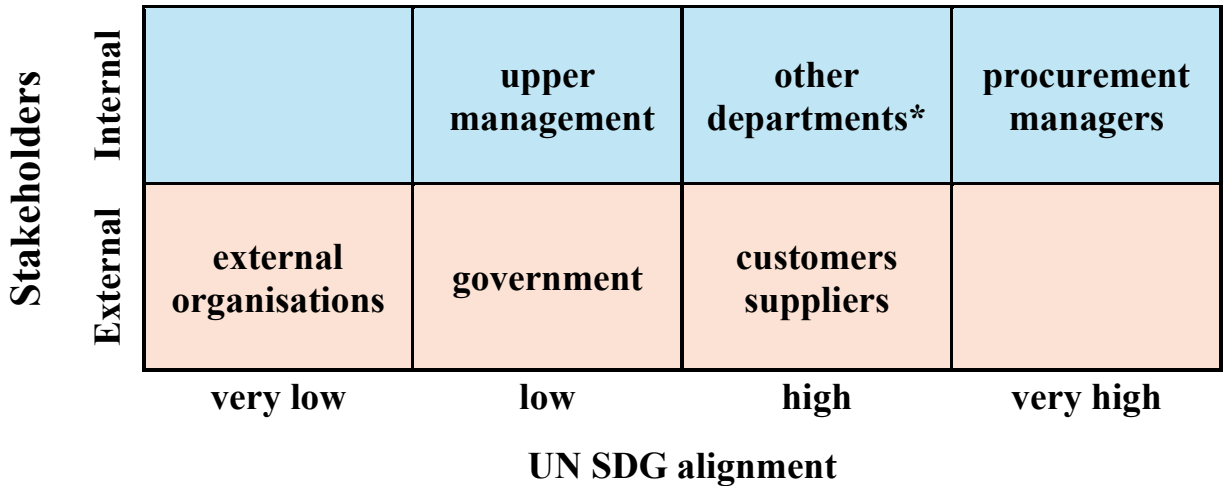
Bhattacharya et al. (2024) write about circular economy contributing to the UN SDGs, but this study goes further in understanding SP alignment with the UN SDGs that includes circular economy indirectly as well. For example, in one of the specialty chemicals companies (CS3), the supply and demand of materials available and the reuse of byproducts trumps over SP activities. The contracts developed by the procurement team allow CS3 to work with upstream suppliers to reuse materials which aligns with the UN SDGs 8 & 17. Unfortunately, this SPP is not fully-in place in CS3's procurement department. Management recognises this and are making concerted efforts to hire sustainability professionals. Noteworthily CS6 which is also in the specialty chemicals industry, recycles and reuses materials, specifically their packaging. This initiative is coordinated through their category procurement managers. This aligns with the UN SDGs 12, 13, 14, 15, & 17 which protects the environment. One of the drivers that aid with this initiative is the company's membership and partnership (UN SDG 17) with the Ellen McArthur foundation. But the company still has to overcome the resistance of the old mindsets.

Mahajan et al. (2024) ponder about UN SDGs in relation to business and management. This study uncovers the importance of higher-level stakeholders to be involved, execute, and communicate (Rathobei et al., 2024) the need for SP within their companies. For example, in the global shipping and logistics industry (CS4), upper management has taken the initiative to rebrand responsible procurement into sustainable procurement, staff the initiative and the procurement department appropriately. This initiative is enabled by the procurement department working with other business units to offer interrelated solutions aligning with the UN SDGs 13, 14 & 15, that the customers seek. Even so, the challenges that delay these initiatives to be carried out is that there are huge organisational changes being executed in CS4, which complicates the SP implementations. CS4 also provides sustainability and SP trainings. The management teams of CS4 make the SP programme and requirements training for new intakes and current employees mandatory. These SP initiatives align with the UN SDGs 3, 8, 12, & 13. However, the SP programme trainings are only now being updated and revamped, which is work in progress.

CS5's global procurement managers orchestrate and are engaged with suppliers in showcasing and celebrating the suppliers' achievements. Notwithstanding the above, all multinational companies show commitment to economic growth (UN SDG 8), responsible consumption (UN SDG 12), and climate change (UN SDG 13) with internal and external

stakeholders. Transitioning to the sustainable future per CDP[69] as written by Houqe et al. (2024) holds true in this study as well. Secondary data from the latest available sustainability reports also corroborate with the same. Interestedly, through the procurement managers of the global shipping and logistics (CS4) and manufacturing (CS5) industries where commitments and adoption of SP are more mature, there are greater SP alignment to the UN SDGs.

In summary, based on the findings, Figure 5.2. illustrates the influences that the stakeholders have in multinational companies, to contribute towards the UN SDGs. Figure 5.2. identifies the scale of influence that the internal and external stakeholders have on SP and the level of alignment to the UN SDGs. While Carmagnac et al. (2024) have written about the stakeholders at the strategic level, Figure 5.2. shows both the strategic (upper management, government) and the operation level (other stakeholders in Figure 5.2.) influences of both the internal and external stakeholders. It is also clear from Figure 5.2., that the internal stakeholder influences are higher than the external stakeholders as seen by the UN SDG alignment shift from very low to very high. The high influences of the procurement managers are apparent as well, whereas the external organisations are only able to recommend SPP.



* = Examples of other departments are finance, operations, legal, R&D, manufacturing, HR, IT, marketing.
Source: Author's own creation from empirical data

Figure 5.2: Stakeholder influences on SP aligned to the UN SDGs

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[69] https://www.cdp.net/en

The next section discusses the findings in Part II of Chapter 6 through the lens of the Stakeholder theory. It includes the two research questions in light of the data analysis with extant literature comprising of internal and external stakeholders, and the alignment to the UN SDGs examples from all the seven case studies.

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Chapter 6 – Discussion – Part II

Part II - Discussion through the Stakeholder theory lens from primary and secondary data aligning with the UN SDGs

The first section discusses the normative and instrumental approaches and the Stakeholder salience theory, developed by Mitchell et al. (1997), which helps managers to prioritise stakeholders by assessing their attributes of power, legitimacy, and urgency (Parent & Deephouse, 2007). It also discusses the normative and instrumental Stakeholder theory approaches, showing the relationships between the stakeholder pressures and SP. This section also explores the Stakeholder theory elements specific to SP, from several analytical perspectives. They are the normative (ethical aspects, prioritisation, legitimate interests and sustainable culture) and instrumental (risk mitigation, competitive advantage, good governance and value creation) perspectives of the Stakeholder theory (Pesqueux & Damak-Ayadi, 2005).

The second section discusses a cross-case analysis from the empirical data. The empirical data collected from CS1, CS2, CS3, CS4, CS5, CS6 and CS7 has supported and refined this theory, showing how these perspectives and attributes influence sustainable procurement aligning with the UN SDGs.

6.1. From empirical data

This section discusses the empirical findings from the global procurement managers of seven diverse large multinational companies in different industries through the lens of Stakeholder theory and discusses the findings in light of the extant literature (Johnson & Klassen, 2022). The research questions (RQ) for this research are:

RQ 1 - How do stakeholders influence sustainable procurement?

RQ 2 - How does sustainable procurement align with the UN SDGs?

Applying the Stakeholder theory to the RQs, the results of the findings are discussed with the managers of multinational companies as the unit of analysis. Organisations are subject to the three attributes (power, legitimacy and urgency) of the Stakeholder theory (Ifekanandu et al.,

2025) and the actions influenced by the variables (stakeholders, barriers and drivers) used for the data collection, are discussed in this section.

Stakeholder roles in aligning SP to the UN SDGs and stakeholder influences (Villena & Gioia, 2020), with stakeholders' objectives overlying each other, results as trade-offs (Montabon et al., 2016). Stakeholder engagements in firms are varied (Pullman et al., 2018) as well when implementing SP. The theoretical background in various fields of management research does not provide a consensus regarding the stakeholder influences and this research contributes to filling this gap.

The findings extend the work of scholars in understanding the stakeholder pressures when an organisation implements SP, the role of stakeholder pressures changes during implementation and, specifically, how the global procurement managers of the firm's contributions to the UN SDGs gains currency during the process of implementing SP.

6.1.1. Case Study 1 (CS1) - Offshore Drilling multinational

The findings considering the extant literature and secondary data are investigated through the lens of Stakeholder theory where the perspectives of stakeholders (Zhang et al., 2025) pressure companies to adopt better standards and sustainability throughout their supply chain is examined in this section. This sub section discusses some of the empirical findings from a large offshore drilling company in the Oil & Gas (O & G) industry (CS1).

The empirical findings show customer pressures, regulatory pressures and community pressures, to name a few, that are exerted by external stakeholders (Ozdemir et al., 2023) formally and informally. These pressures originate from the purchasing department of the client. Companies look at moral behaviour as instrumentally beneficial and consider legitimacy as a secondary factor of salience (Jones et al., 2007). For example, while bidding for rigs, the purchasing department instrumentally and legitimately seeks to know the company's and their vendors' SP initiatives along with the company's asset reliability, operational efficiency, and safety. But responses from vendors are low when asked for their SP activities while making purchasing decisions, in offshore drilling business, indicating difficulties in building sustainable partnerships (Børve et al., 2017). Therefore, regulatory pressures (power attribute) such as third-party certifications are the instruments used to evaluate SP practices (Blome et al., 2023). As

CS1 is a service provider, normative interactions (values created using ethical guidelines) (Johnsen et al., 2017) through the Terms and Conditions, (T & C) of Exploration and Production (E&P) companies dictate what should be done in this industry. Therefore, SPP are required to be embedded in the supplier contracts. In conjunction, test lab contractors such as SGS recommendations are also to be followed and are instrumental for the regulatory and quality control of fuels and lubricants for engine safety and efficiency, promoting SP.

While monitoring the oil price, the global procurement managers display the power attributes of the Stakeholder theory and exert financial pressures that dictates SP activities due to the higher investment costs of sustainable equipment purchases shown in the meta data (Olesen, 2016). Nevertheless, the findings show that the United Nations Climate Change Conference of the Parties, COP26[70] and COP27[71] has created community pressures and instrumentally influenced the internal managers of CS1 to engage in more SP activities. Additionally, the market (including client requirements) demanded refurbishing and reusing equipment as the revenue per day of rig charter dropped from US$100,000 to US$25,000 during the period of 2010 to 2012. Responding to the market demand, global procurement managers responded with instrumental actions of controlling costs while maintaining normative actions of value creation (Wood et al., 2021) in the communities in which they operate. Notably, there was a trade-off (Valentinov et al., 2025), where keeping cost down was a priority when crude oil prices were low, hence postponing SP activities. On the other hand, the Financial Times (FT) article[72] shows greenwashing (Yildirim, 2023) was prevalent during the times of low crude oil prices. In another published article[73], communications managers of fossil fuel producers in the oil and gas industry claim to reduce their carbon footprint by using the colour, ‘green’, the words ‘eco-friendly’ and promoting their use of renewable energy technology.

Furthermore, in CS1, the procuring of reputable surveyors and service contractors by procurement managers collaborating with other internal managers is enforced by regulatory pressures such as, mandatory surveyor approvals by governing bodies. This in turn automatically

[70] https://www.un.org/en/climatechange/cop26
[71] https://www.un.org/en/climatechange/cop27
[72] https://www.ft.com/content/03173caa-2622-4e68-bbaf-b6e56d856042
[73] https://www.natlawreview.com/article/greenwashing-lawsuits-against-major-oil-and-gas-companies-are-getting-green-light-to

enables asset maintenance for people safety standards and some of the approved surveyors are also ahead of the sustainability game with SP ideas. Internal departments in multinational companies legitimise the use of institutes such as the Royal Institution of Chartered Surveyors in the United Kingdom[74] or are affiliated to such bodies (Ebekozien et al., 2023) due to regulatory pressures. In this industry they use classification societies such as the Det Norske Veritas (DNV) SE, Lloyds Register[75] etc. that are part of the United Nations Economic Commission for Europe (UNECE)[76] to procure surveyors and service contracts. UNECE, an external stakeholder, is a regional branch of the UN that promotes economic cooperation and integration among fifty-six member states. In CS1, ABS is engaged to procure reputable surveyors and service contractors.

Internal employee pressures has paved the way for SP when CS1 conducts joint training detailing the values of SPP with clients during conferences. But this pressure is only applied when conferences happen in CS1. Obadia and Chole (2024) and Abdelhaleem et al. (2025) discuss the importance of training staff and employers but have not mentioned anything about clients. Developing skills to understand specific attributes of internal and external stakeholders involves both the normative and instrumental perspectives of the Stakeholder theory.

The SP activities above resulting from all three attributes and the normative and instrumental perspectives of the Stakeholder theory contribute to UN SDGs 8, 9, 11, 13, 14, and 15. The secondary data (sustainability report) only mentions the UN SDGs 13.

Customer requirements form the core of the normative Stakeholder theory (Musonda et al., 2025) in CS1.The culture of satisfying their customers, is evident in CS1 where their clients decide on what equipment to use, exercising the power attribute of the Stakeholder theory. The findings show that SP in this scenario may not occur if the clients' decision (customer pressure) is to use unsustainable equipment. This causes a trade-off whereby non-sustainable rental equipment is used over purchased sustainable equipment. The reasons for this are price, lead time, or loyalty to certain brands. Implementing SP practices depends upon complexities as the interactions and purposes of firms are varied (Kabra et al., 2023).

[74] https://www.rics.org/
[75] https://www.lr.org/en/
[76] https://unece.org/classification-societies

Organisational pressures are a catalyst for standards (Xue & Lai, 2023) and interactions with other institutions that establish professional norms reinforced by professional networks. Procuring reputable classification surveyors, such as ABS, SGS, and Intertek are examples in CS1. This instrumental approach is an effective means to achieve corporate objectives where sustainable practices are a strategic tool used to create a more resilient and profitable business. These organisational pressures help form shared expectations for desired behaviours, as organisations care about community, reputation, and social expectations (Qin et al., 2023). Eventually these pressures changed CS1's behaviour to become more ecologically conscious and emphasise environmental influences.

The power and legitimacy attributes of the SP activities above corresponds with the normative Stakeholder theory contributing to the UN SDGs 13, 14, and 15, although only the UN SDGs 13 is stated in the secondary data (sustainability report).

When there is a sense of stakeholder urgency leading the multinational companies to adapt, organisations model themselves on other organisations (Bridoux & Stoelhorst, 2022). To an extent, competition dictates for urgent attention and in the current circumstances, organisations are frequently competing to improve and realise sustainable outcomes (Manu Sharma et al., 2023). For instance, utilising predetermined and automated process, for example Oracle's[77] JD Edwards solutions, JD Edwards ERP[78] (Santoso et al., 2022) used by this industry is used by CS1 as well, to provide comparative statements to promote sustainable purchasing. As the instrumental Stakeholder theory provides the "how", strategic benefits such as risk identification and competitive advantage help convince the internal and external stakeholder to implement SP. Contrariwise, another view is that the urgency will not enhance the development or results of companies if uncertainty leads companies to follow competitors' behaviours (Dey et al., 2025). Therefore, as motivation for suppliers to implement eco-friendly practices are socially oriented, integrating into the organisational structures is imperative (Yadav et al., 2023).

Furthermore, with the support of upper management, internal stakeholders such as the human resource (HR) department in CS1 promotes diversity, local employment, gender equality (including the procurement department) following their European peers. On the other

[77] https://www.oracle.com/
[78] https://www.jdedwardserp.com/

hand, to act in a professionally correct manner, which are to an extent what the HR department is doing, constitutes purpose-led factors (Wright & Steinbach, 2022). This prompts the question of whether the three attributes (power, legitimacy, and urgency) of the Stakeholder theory are needed to implement SP practices in a multinational company? Global managers adopt strategies needed to comply by professionals in each industry (Herzallah et al., 2025). But Van Tonder et al. (2023) argue that external stakeholders such as suppliers have to give feedback to their clients to improve SP practices. In CS1, the HR department is trying to maintain diversity, by procuring local employment, but as this industry is highly specialised, this is hard to achieve. However, the hub and spoke logistics model promotes local employment, although carbon emission is increased due to extra transportation. The cost of multimodal transportation is also higher as procurement is carried through node to node (Li et al., 2023). Thirty to forty years ago, only expatriates were able to do these jobs as the training and technology were only available in few developed countries. But now developing countries have employees that are local who can take on these functions as good as the expatriates. However, the findings show that it is difficult for CS1 to hire women to work offshore due to the lack of infrastructure on the rigs. The normative perspective emphasises the ethical obligation to treat all stakeholders, including female employees with dignity and respect.

In developing nations, sustainable practices are immature, stakeholders in the companies of that economy tend to lean towards stakeholder engagement and regulatory compliance prioritisation. Nevertheless, the power attribute is not static; it can change with circumstances. An organisation's strategy for compliance is dynamic, recognising shifts in stakeholder power. Key customers of multinational companies that have strong ESG performances, influence suppliers green initiatives (W. Sun et al., 2024). Urgent responses stemming from ESG initiatives have recently emerged as a driver for multinational companies. In CS1, one of the ESG initiatives is procuring alternatives to plastic by reducing the purchase of plastic or using substitutes. Rooted in Stakeholder theory Sarturi et al. (2025) call for more research on managers to adopt practices for meeting the UN SDGs, which this research has brought forth.

The above SP activities resulting from the power and urgency attributes of the Stakeholder theory contribute to the UN SDGs 8, 11, 13 and 14 although the secondary data (sustainability report) shows UN SDGs 1, 5, 9, 13 and 16. From the findings it is clear that CS1

responds more to stakeholder power attributes than to urgency and legitimacy attributes to implement SP. From the sustainability policy (secondary data), it is seen that CS1 is committed to many internationally recognised principles including the UN SDGs.

6.1.2. Case Study 2 (CS2) - Healthcare multinational -1

The findings considering the extant literature are investigated through the lens of Stakeholder theory which aids to expand the complexities of SP practices (Kannan, 2021). This sub section discusses some of the empirical findings from a large global multinational medical device company in the first healthcare industry (CS2).

Environmental regulations from external stakeholder regulatory pressures (Trivedi et al., 2025) are strictly addressed in this medical device industry where compliance with RoHS, EUMDR, Personal Information Protection Law of the People's Republic of China (PIPL[79]), FDA, renewal of CE Marking, the Association for the Advancement of Medical Instrumentation (AAMI[80]) etc. is mandatory. Some of the activities of PIPL are, protecting personal information rights, interests, standardise personal information, promote the rational use of personal information, and addresses transfer of personal data outside of China. PIPL is similar to GDPR. When it comes to AAMI, it is an organisation for advancing the development of safety standards in both their (CS2) design and effective safe usage of medical technology. Until recently some regulators were not enforcing safe procurement directives until the lives of people were in danger. This has forced the procurement departments to redo their purchase documents requesting suppliers to adhere to CS2's compliance requirements. The interplay of the power attribute and the instrumental perspective of the Stakeholder theory is observed here. This is because, regulatory compliance is viewed not just as a legal obligation but as a strategic tool to build trust and manage relationships with diverse stakeholders.

Another point to note is the instrumental pressure to improve greater transparency among stakeholders in supply chains which include procurement as well by reducing intermediaries and other digital tools (Venkatesh et al., 2020). Others such as Kohler and Dimancesco (2020) posit that there is a lack of transparency due to the shortage of qualified procurement specialists.

[79] https://pro.bloomberglaw.com/insights/privacy/china-personal-information-protection-law-pipl-faqs/
[80] https://www.aami.org/standards/standards

Moreover, decentralised procurement systems are not a solution, rather, there is an urgency for good governance in the entire procurement cycle to grow transparency. However, there is still limited research extending to what this research findings brought out, about transparency. For example, one of the interviewees in this case study pointed out that, on the one hand transparency is needed, but on the other hand too much information cannot be shared with a competitor. There is a delicate balance between stakeholder power and legitimacy that needs to be dealt with here. This means that a trade-off of control over transparency is needed when control issues are inherent in outsourcing procurement activities.

Anchored in Stakeholder theory, Wicaksono and Setiawan (2023) demonstrate the pressures from stakeholders that sway companies to get approval from stakeholders and the level of acceptance extended to their projects, especially to compete in the international markets. Similarly, in CS2, different locations were forced to shut down, pivoting to sustainable products that do not produce dangerous byproducts. This was due to power exerted from the communities where they operated that went against CS2. Although pressures derived from communities are part of the purpose of the business, in this scenario the pressure used is in line with the normative Stakeholder theory due to the nature of the enforcement. Nevertheless, the time taken to find sustainable materials that are safe, is long in this industry. Therefore, inevitably a trade-off happens where time overrules the use of sustainable materials.

Everhart et al. (2023) write about the medical device product recalls. A major worldwide recall of one of their products cost CS2 millions of dollars, which acted as a driver for SP initiatives to be implemented, giving legitimacy to the global procurement managers. This customer pressure (power attribute) caused CS2 to focus on the safety and health of the consumers to be more important than business. From the secondary data collected, it is also seen that CS2 has had a few recalls of their products due to harmful materials used. These actions of the stakeholders that are desirable, proper, and appropriate are drawn from the legitimacy attribute of the Stakeholder theory.

Organisational pressures from investors requires the management of CS2 to adhere to the target deadlines of mitigating and offsetting carbon emission drawn up by the UN SDGs and other international bodies. These pressures are the influences of the instrumental and normative perspectives of the Stakeholder theory. As much as the procurement department along with the

other departments try to uphold the deadline requirements with urgency, the lack of trickle-down knowledge still poses a barrier to do so. The advantages of the trickle-down effect in addressing the UN SDGs are clearly stated by Ciambra and Stamos (2025). This research finds the trickle-down effect to be useful as well in implementing SPP.

Due to the external stakeholder pressures of the media, the procurement department of CS2, has to take massive steps to eliminate Per- and polyfluoroalkyl substances[81] (PFAS) (Gaber et al., 2023) in the products that they procure. Even so, PFAS is a forever chemical that is difficult to eliminate (Perera & Meegoda, 2024).

Incorporating progressive mindsets in CS2 is growing due to the organisational pressures from the younger employees' and prospective talents' demand for SP. However, the changes that need to be catered to implement SP, attributed to generational mindset resistance, still remains a challenge. These are the new challenges that call for a change in mindset from the past and the need for mindsets that want to be curious and explorative (Beske-Janssen et al., 2023). Adopting the instrumental perspective of the Stakeholder theory, a stakeholder mindset means viewing business through a particular lens. All three attributes (power, legitimacy, and urgency) help the global procurement managers apply these mindsets in practice.

The SP activities above resulting from stakeholder pressures, internally from the organisation and externally from regulations and the community. The power, legitimacy, and urgency attributes and the normative and the instrumental perspectives drive the above SPP. These SPP contribute to the UN SDGs 3, 8, 9, 12, 13, 15, and 17. The secondary data (sustainability report) mentions the UN SDG 13 as well.

One of the drivers of SP is normativity, a market source of a company's purpose of business, supporting the normative Stakeholder theory, which drives companies to adjust toward exhibiting valid actions (Su et al., 2023). Correlating with the sense of business purpose, specifications of materials bought by the procurement managers through tenders now include sustainability aspects, as some suppliers are seeking this information in CS2. While Ogunsanya et al. (2022) postulate the use of regional and global strategic collaborations for SP, and Srivastava et al. (2025) wrote that partnerships help achieve the UN SDGs, manufacturing

[81] https://www.epa.gov/pfas/pfas-explained

companies are still struggling to implement SP practices according to CS2. These include stakeholder theoretical perspectives such as, strategic partnerships and long-term commitments as an efficient measure to achieve sustainable outcomes (Hariyani et al., 2024). However, the literature reviewed seems not to have taken into consideration toll manufacturing as a strategic partnership for SP as discovered in this research. For example, per CS2, one of the reasons is because, the technology is available, although the need for materials is much quicker than it can be produced, resulting in a trade-off of time over sustainable technology and partnerships. The urgency attribute of the Stakeholder theory influences the value co-creation by forming partnerships with toll manufacturers to address customer needs. The secondary data (sustainability report), also corroborates this fact as CS2 states that collaboration, or subtle pressures from the suppliers on the logistic providers helped redesign packing and storing. This led to the energy conservation through reduced forklift usage. On the other hand, the warehouse space had to be increased as a trade-off. A downstream symbiotic relationship with NHS[82] (CS2 being one of the largest suppliers of NHS) supporting each other's initiatives for achieving Net-Zero is also stated in the secondary data (sustainability report).

A key aspect of Stakeholder theory lies in identifying the stakeholders based on their influence and their implications (Koskei & Wachiuri, 2025). Therefore, it is not enough to rely on the company alone to make procurement sustainable but the incentives and regulatory pressures (power attribute of the Stakeholder theory) from the government are needed too. This seems true in CS2 too, although rewarding for new actionable SP ideas are instrumental under the incentive programme. Nevertheless, the debate still continues as to which incentive works best to implement SP (Wei et al., 2023). This is in alignment with the Stakeholder theory which argues that organisations should manage the interests and expectations of all individuals and groups affected by the organisation (Laplume et al., 2008). The empirical findings show that the procurement department in partnership with technology department develops new sustainable products. The literature reviewed thus far has not yet captured this.

Consolidation of suppliers brings efficiency along with revamped supplier logistics management such as reduced waste, packaging for responsible purchasing, guided by organisational pressures. However, Huang et al. (2023) postulate that consolidation of suppliers

[82] https://www.nhs.uk/

is a long-term effort as bringing together culture, maintaining relationships, and processes take time. Companies should concentrate on long-term goals instead of short-term profits is the assumption through Stakeholder theory (Ogunwale et al., 2024). Supplier consolidation is an organisational pressure from management that is seen across industries. Nevertheless, the findings show that, relative to the other industries, the medical device industry is a highly regulated industry. While legitimacy is the defining attribute, it is often intertwined with other stakeholder attributes, especially for regulators. However, there is a trade-off where shortage of qualified suppliers and products and the urgency for delivery is instrumental in overriding SP initiatives. The degree to which these pressures play a role on supplier consolidation for SP practices in the medical device industry is unclear thus far in the extant literature reviewed for this research.

CS2 (healthcare industry) and other industries are subjected to business stresses owing to the recall of products. Looking through the lens of the power attribute of the Stakeholder theory, regulators such as the FDA have significant influence, as they can impose sanctions or force mandatory recalls. In CS2, the procurement team along with the technology teams research alternative non-contaminating products with new technologies to combat the contamination. Regardless, this endeavour calls for extra time and one of the interviewees in CS2 is concerned (employee pressure) about the lack of innovation from the supplier side. However, Chirico et al. (2024) write about the lack of product innovation, along with resources provided by the suppliers. This augments the current knowledge in the literature reviewed.

Through customer pressures, industries are recommended to follow the ISO standards to better sell their products. At the same time companies have to deal with the ISO standards auditing that come along with it. Therefore, in CS2, internal stakeholders like the procurement team along with the Enterprise Project Management Office teams gather knowledge of the product development process to adhere to the ISO standards. Regardless, CS2's centralised procurement makes it harder for the procurement teams to obtain intimate product knowledge. In the same vein, Wilkinson et al. (2024) postulate that companies that have centralised procurement get stuck with large scale suppliers, not allowing companies to unlock from these suppliers. A centralised procurement department gains control over budgets, supplier selection,

and contract negotiations through the attributes of shifting internal power dynamics by consolidating purchasing decisions.

Emulating similarly situated companies with urgency, is conceptualised as a corporate strategy that tends to replicate the behaviour of productive peers within the same markets. Most companies are now trying to internally collaborate and centralise procurement and so procurement is now part of a corporate function in CS2. In the past it was hard to get internal stakeholders' buy in when procurement used to reside individually in each operating unit. Belotti Pedroso et al. (2025) write that more centralised procuring, exercised by the procurement managers in the medical device industry has better negotiating capability. On the other hand, centralised procurement in the healthcare industry involves cost mediation and lack of relevant data that deters the centralisation (M. Zhang et al., 2023). In this scenario, CS2 shifts towards legitimate persuasive actions rather than following or benchmarking with their peers. The benefit of decentralisation is to get supplies faster due to less evaluation needs in complex circumstances (He et al., 2023).

The SP activities above resulting from Stakeholder theory attributes of power, legitimacy and urgency contribute to the UN SDGs 8, 9, 12, 13, 15 and 17 validating with the secondary data (sustainability report) except for the UN SDG 9.

Some stakeholder attributes and pressures transition from one to another. For example, attributes such as power to legitimacy or urgency to legitimacy, and pressures from one group of stakeholders to another. As such, enhancing the existing knowledge in the literature reviewed for this research. The discussion below expands on these transitions with a few examples.

In line with what Buallay and Hamdan (2023) write about the demand for sustainability reporting as future study to be conducted, this research shows that recently, an investor meeting sustainability report was put out by CS2 due to an investor's request (power attribute). But what is interesting is that it has now become a requirement (legitimate attribute) as other investors are asking for the same as well.

Millennials, who are also customers, buy products looking at its environmentally friendly aspects, even if they have to pay more (Gomes et al., 2023) leading to consumer loyalty (Justavino-Castillo et al., 2023). Whereas the findings show that the younger generations who are

thinking of joining CS2 are demanding (employee power) and asking about SP specifics, which furthers the insights in the literature reviewed. Therefore, although this aspect started as an instrumental need as this was imperative to recruit millennials, once the younger generation have become part of CS2, it has now legitimised the corporate purpose to retain these employees. But, to date, in the current literature review, there is no literature that writes about the transition from employee power to legitimised purpose with regards to younger generation recruitment.

The SP activities above resulting from the transition of attributes (power and legitimacy) contribute to the UN SDGs 8, 9, and 17, validating with the secondary data (sustainability report) except for UN SDG 17. The above examples prove that stakeholder pressures are not always stagnant as they can transit from one attribute to another. It is clear from the empirical data that there are more power attributes that CS2 responds to or exerts than the other attributes to implement SP.

6.1.3. Case study 3 (CS3) - Specialty Chemicals multinational - 1

Al Amosh and Khatib (2025) write about an increase in stakeholder pressures for the improvement of the environment by companies. This sub section discusses some of the empirical findings from a large multinational global specialty (multi line) chemicals company, the first specialty chemicals company (CS3) studied for this research.

The procurement departments of companies in the global value chain with a strong standing, exert power attributes instrumentally to upstream and downstream suppliers (Barrett & Gómez, 2025). This has proven to be true in CS3 as well. Their external stakeholders such as customers exert pressure (power attribute) and want to know if the suppliers are EcoVadis rated. The customers look to see if CS3 procures from one of the Together for Sustainability (TfS) members. For example, the procurement team of CS3 works collectively with these industry association members to reduce GHG emissions. The procurement managers of CS3 are able to do this because of their high maturity level of evaluating practices. However, procedures and processes for the same are being put in place.

REACH[83] (Registration, Evaluation, Authorisation and Restriction of Chemicals) was launched in 2007 to regulate industrial chemicals for safer manufacturing (Foth & Hayes, 2008). This regulatory pressure in CS3 kickstarted the product stewardship department to become strong in the compliance arena by displaying power attributes and achieving the compulsorily required regulatory compliance by using palm oil instead of ethylene oxide, as an example.

Regulatory pressures such as environmental rules drives manufacturers to implement extended supply chain practices But to extend SP, process control and enhancing product quality is necessary which drives up costs (Yu et al., 2023). An example of regulatory pressure (power attribute) in CS3 is the need for global procurement managers to ensure alignment of the Harmonized Tariff Schedule[84] (HTS). The intersection of the HTS and Stakeholder theory lies in how changes to trade policies affect stakeholders and how the global procurement managers handle these impacts. Data gathered shows that this may not always be easy to achieve because business can be disrupted. This broadens the knowledge in the literature reviewed. A case in point is the material Glycine[85] which is prohibited to be brought into the USA. Therefore, CS3 is instrumentally directed to ship it to Canada to mix materials to make it an intermediate. This increases the cost for reduced shelf-life products with smaller quantities, especially when the materials have already travelled for one month from China to Canada.

One of the drivers of the SP initiatives in CS3 is when Europe started to push for natural, vegan, and biodegradable products (Surianarayanan & Bhaskar, 2020). This regulatory pressure has led CS3 to be COSMOS[86] approved. The data collected shows that while CS3 is COSMOS certified, it does not necessarily mean that the products are all natural, a fact that extant literature seems not to have highlighted thus far. The trade-off, therefore, dealt by the global procurement managers is the shift of focus on the business growth moved to the Americas from Europe over SP practices. The other certifications that CS3 acquires (shown below) mentioned in the secondary data (annual report) are:

[83] https://www.reach-compliance.eu/
[84] https://hts.usitc.gov/current
[85] https://www.fda.gov/food/food-additives-petitions/food-additive-status-list
[86] https://www.cosmos-standard.org/

- International Organization for Standardization (ISO[87]) (9001, 14001, 16128, 22000, 45001)
- Food safety and natural products (Halal, Kosher,)
- European Federation for Cosmetic Ingredients Good Manufacturing Practice (EFfCI GMP[88])
- Quality management System Certification – China
- COSMOS (also found in primary data as well)
- United States food and Drug Administration Code of Federal Regulations (US FDA 21 CFR[89])
- Roundtable on Sustainable Palm Oil (RSPO[90])

Zhou and Olsen (2023) write about monopolistic suppliers being able to use their power attribute to determine prices. CS3's procurement managers use their power attribute, in the reverse manner, where they insist that the supplier must adopt SP practices. Otherwise, the supplier does not participate in supplying for this company. Monopolistic suppliers aid CS3 by leveraging their power to introduce and instruct other suppliers on sustainability too. This view is a unique finding from literature reviewed to date.

Stakeholder theory offers the premise on how organisations respond to normative stakeholder pressures within their ecosystem. It asserts that all stakeholders have intrinsic value and should be considered when decisions are made by the global procurement managers. External stakeholders such as communities seldom differentiate between a company and its supplier's mediocre SP practices (Rao, 2002). This is seen in CS3 where the communities around the manufacturing plants of this company push for SP practices. This power attribute by these communities drives the companies to adopt SP practices. But Bentahar et al. (2023) argue that suppliers are still chosen for their low cost rather than nearby vendors to reduce the carbon footprint. Nevertheless, an interesting point voiced by CS3 is that there needs to be tighter interfaces between the manufacturing plants and the communities by the procurement

[87] https://www.iso.org
[88] https://effci.com/?p=sec-gmp
[89] https://www.ecfr.gov/current/title-21
[90] https://rspo.org/

department more than the other departmental interfaces. The extant literature reviewed does not seem to voice this point.

In essence, the illegitimate power pressures from stakeholders' priorities vary, creating disagreements that hinder in SP implementations (Qazi & Appolloni, 2022). Other literature, for example, Sönnichsen and Clement (2020) write about educating stakeholders to prioritise SP showing the benefits and difference it will bring. Delmonico et al. (2018) highlight the procurement process priorities and investment preference priorities of the senior managers and employees as barriers to implement SP. However, CS3's procurement manager revealed that there exists the inability to access information in a timely manner due to lack of SP prioritisation. An example is a trade-off seen with security of supply over information enabling SP prioritisation due to mandatory product rerouting owing to government regulatory pressures (power attribute).

The SP activities above result from a combination of stakeholder and regulatory pressures. The power attribute and the normative and instrumental perspectives of the Stakeholder theory enable these SP activities. The activities contribute to the UN SDGs 8, 12, 13, 15, 16, and 17. The secondary data (sustainability report) mentions the UN SDGs 3, 6 and 13.

Stakeholder theory augments environmental sustainability, nurturing stakeholders' long-term opulence (Dwekat et al., 2025). Drawing on the legitimate attributes of the normative Stakeholder theory, firms engage in environmental innovations. This is evidenced in CS3's supply chain stakeholders redesigning cartons to fit more cartons in a container, requiring less transportation, thus reducing carbon emission. The trade-off though is that it causes more load as weight is increased per truck, which requires more energy consumption, thus harming the environment. To mitigate this, the procurement managers in CS3 secured longer bed trucks for their intermodal transportation that help reduce the number of trucks on road, travelling long distances, thus reducing carbon emission (Scope 2 and 3). Earlier authors seem to have not written about this mitigative solution in the literature reviewed.

Normative Stakeholder theory has many complexities (Reed, 2002). The consolidation of carriers (Turner & Thompson, 2023) in CS3, orchestrated by the procurement managers, is one

such dimension that enhances SP practices. Although this has been in place for years (Wu & Dunn, 1995), the specialty chemicals industry has a unique challenge. Not all carriers contracted will carry the different types of products due to its different hazardous (Class 1 to 9) natures, insurance requirements (depending on the classification) and liabilities. This trade-off is not shown in previous research reviewed. Drawing on the legitimacy attribute of the Stakeholder theory, insurance help mitigate losses from events that harm the reputation of CS3 and helps protect its stakeholders.

Legitimacy attributes of the normative Stakeholder theory in environmentally sensitive companies, such as CS3 is relevant in the discussion of its purpose. Regulators must explore stakeholder pressures and regulatory pliability with one accord (Kassinis & Vafeas, 2009). An instance is the toll manufacturing used in the chemical sector (Arora & Hasan, 2020). Toll manufacturing is a type of contract manufacturing arranged by the procurement department to enhance capacity to meet the short-term demand. The procurement department in CS3 conducts onsite vendor audits stipulated by the contract terms for the same. However, the challenges are that this SPP may not be at the top of the priority list and therefore, there may not be effective vendor control. Toll manufacturing lessens carbon emission and helps communities grow in the third world countries. The empirical evidence indicates that this is not always possible due to complexities. The scarcity of tollers is an example in CS3. A point of interest to note here is that bio-based solvents arranged by the procurement department, an essential ingredient in toll manufacturing, are only used for cosmetics in CS3, but they are not used in paint manufacturing as the cost is too high. The lack of enough published literature reviewed for this research in toll manufacturing, and this example of trade-off is noteworthy.

Normative actors have influence on SP practices as well (Sawang et al., 2024). In CS3, the gentle but the power influences of C levels, employees and the procurement department, support global award programmes for the best actionable sustainable safety plans. But the trade-off is that it costs more upfront and may have to be conducted in an incremental manner. A critical observation from the empirical data is that while these are enabling SP, turnovers at the C level and changes in the procurement department has occurred too often hindering the continuity of the efforts. There is insufficient literature available about this topic in the specialty chemicals industry when they face these transitions.

The SP activities above resulting from the stakeholder pressures associated with the normative perspective and the power and legitimacy attributes of the Stakeholder theory contribute to the UN SDGs 12, 13, 15, 16 and 17, although only the UN SDGs 3, 9 and 13 are stated in the secondary data (annual report). The secondary data also states CS3's involvement in the UNGC, an urgent concern addressed by internal and external stakeholders after the UN SDG inception in 2015. This demonstrates that the instrumental stakeholder management of business has now transitioned to a normative perspective in the discussion about the purpose of the business over the years.

Green movements, supported by younger employees, tend to start in one sector and then expands to others. The power attribute of the Stakeholder theory stipulates that green movements can exert pressure on companies in various ways, influencing decisions and operations. This is seen in this specialty chemicals company as well. Many global procurement managers and supply chain professionals have long been championing to move towards trucks and rail from air freight (McKinnon, 2007) to reduce the carbon emissions. CS3 is trying to utilise rail as well, although the lack of nationalised railways in the United States of America (USA) seem to pose a problem due to railway employee strikes. Therefore, a trade-off that needs to be made by the internal stakeholders of CS3 is security of supply over SP initiatives. Previous literature emphasises financial and economic reasons for trade-off (You et al., 2012). While CS3's Scope 1[91] emission is realised, the secondary data states that the company's energy procurers have transitioned more sites to renewable electricity to lower Scope 2 market-based emissions.

Organisational and customer pressures exerted on a firm, is a large portion of why sustainable integration is enabled (Rashid et al., 2025). This includes integrating sustainability objectives within the procurement programmes. Instrumental Stakeholder theory determines essential relationships connecting managing stakeholder wants and gaining competitive advantages for companies (Jones, 1995). To this end, Tao et al. (2023) write about customers' preference for socially responsible suppliers from the perspective of the instrumental Stakeholder theory. In CS3, the empirical data shows that the pressure of not being a TfS member has made it hard for the procurement managers to evaluate suppliers. Moreover, the findings also reveal that customers look for companies that procure from one of the TfS members, not found in the

[91] https://www.epa.gov/climateleadership/scope-1-and-scope-2-inventory-guidance

literature reviewed for this research. However, the trade-off seen is the power attributes of the customer displays a preference for cheaper non-biodegradable over costlier biodegradable products. To counterbalance the cost pressure on the SP agenda, the procurement department secures green energy certificates by procuring from renewable energy sources. The barrier for this SPP is that the cost for green energy is higher. Stakeholder theory emphasises social acceptance, which requires global procurement managers to control costs related to community impact and equity.

Secondary data (annual report) shows SP emphasised by pressures on CS3 such as the Financial Times Stock Exchange, FTSE4Good[92] Index and Sustainability Morningstar company RATED[93]. The FTSE4Good Index which was initiated in 2001 by the FTSE Group. It is a series of ethical investment stock market indices that reports companies' ESG practices These indices address the Stakeholder theory that posits the interests of a broad range of stakeholders, and not solely shareholders to ensure long-term legitimacy and success of implementing SP.

The SP activities above result from organisational and external stakeholder pressures. All three attributes and the normative and instrumental perspectives of the Stakeholder theory influence these SP activities. They contribute to the UN SDGs 12, 13, 15, and 17, but the secondary data (annual report) shows only the UN SDG 13. Nevertheless, when compared to the other specialty chemicals companies, CS3 has not gained momentum towards the green, ethical procurement, for example, recycling containers, repackaging, and consolidation of carriers. It is clear from the empirical data that there are more legitimacy attributes (regulatory demands) that CS3 responds to. The interplay (Valentinov & Hajdu, 2021) of the normative core provides the philosophical justification for considering stakeholders and the instrumental elements of the internal stakeholders and customer pressures to implement SP.

6.1.4. Case study 4 (CS4) - Shipping and logistics multinational

Applying Stakeholder theory help logistics companies in developing strategies to achieve sustainability goals (Gupta et al., 2025). Some of the empirical findings of how stakeholders

[92] https://www.ftserussell.com/products/indices/ftse4good
[93] https://www.morningstar.com/articles/957266/the-morningstar-sustainability-rating-explained

exert an influence on a large multinational global shipping and logistics company (CS4) in the transportation and all associated services industry are discussed in this sub section.

The upper management are subjected to customer pressures and the market into benchmarking with several legislations that the European union has set. But the procurement teams in CS4 finds some of these legislations to be far reaching to achieve. All the same they are under regulatory pressure (power attributes) to adhere to them. Although compliance is ensured in CS4 through the appointment of third party SP auditors by the procurement teams (de Oliveira & de Souza, 2023), their SP team is always present during the audits. However, auditing where trade unions are specific to regions and the relations happen at a local level, trade unions, as a stakeholder with power attributes, need to be included in the process. On the other hand, actions are taken much quicker than originally planned when customers pressure demands HSE improvements.

The procurement team investigates the Scope 3 emission reduction goals at a high level. But the increasing demands for the same from the customers' pressures (A. Zhang et al., 2023) spurs CS4 to take more action. Conversely, the trade-off seen is that clean fuel seems unaffordable due to high fuel prices. However, the lack of sustainability in the suppliers is being corrected due to the recent SP revamp initiative led by the procurement department of CS4. One example of this initiative is the that the procurement department of CS4 holds the suppliers to high standards (legitimate and power attributes) to achieve the UN SDGs. Moreover, the associated internal stakeholders of CS4 have set up a common framework to discuss SP issues to fulfil this commitment, but the SP team in CS4 is a new set up, so the interviewee feels there is room for improvement.

CS4 complies with regulatory pressures (power attributes) stemming from legislations, certifications, and policies. For example, the procurement department uses EcoVadis for rating and auditing. Additionally, the company is also gearing up to comply by the GSCA legislation. The Act on Corporate Due Diligence in Supply Chains[94] entered into force in 2023 to initially cover companies with three thousand or more employees[95] alone, and from 2024 onwards for companies with one thousand or more, member employees in Germany. This has triggered

[94] https://www.business-humanrights.org/en/latest-news/german-due-diligence-law/
[95] https://www.bmz.de/resource/blob/154774/lieferkettengesetz-faktenpapier-partnerlaender-eng-bf.pdf

legitimate regulatory pressure and direct impacts on SP such as transparency, traceability, and revisit all levels of SP practices. However, the trade-offs putting pressure on the internal stakeholders seen are on the cost over SP audit and limited suppliers over SP practices. Other external stakeholder pressures stem from varied stakeholders such as warehouse operators and trucking entities seeking better informed directions around sustainability.

CS4's internal stakeholders closely benchmark against several mandatory policies that will potentially have an impact on how SP is organised too. Some examples are the United Nations Guiding Principles[96] (UNGP) and the European Union directive on human rights and environment in global value chains[97].

The SP activities above result from regulatory and stakeholder pressures. Two elements (power and legitimacy) of the salience model of the Stakeholder theory contribute to the UN SDGs 3, 8, 9, 12, 13, 14, 15, 16 and 17. The secondary data (sustainability report) only mentions the UN SDG 7, 8, 13, and 16.

During covid times, strategies for procurement categories to include sustainability in procurement was not of prime importance (Torkki et al., 2024). But after covid, the procurement department of CS4 categorises their procurement activities to bring forth investment value in having sustainable supply bases. These specific procurement categories work with the SP department even though this SPP is higher in cost. Categorising goods and services for better management by their legitimacy helps procurement professionals prioritise what are the most appropriate or valid. This ensures that processes align with both internal ethics and external social and regulatory standards. The reviewed literature for this research does not show this SPP as a legitimacy attribute.

In CS4, the upper management responds to normative perspectives by supporting eco product offerings. CS4, through their global procurement managers, take their customers' questions about SPP seriously and endeavours to implement them. Some customers leverage the legitimacy attribute of the Stakeholder theory through their purchasing decisions, market pressure, and demand for transparency to compel companies toward more sustainable practices.

[96] https://www.ungpreporting.org/
[97] https://ec.europa.eu/commission/presscorner/detail/en/ip_22_1145

However, the interviewee said that there is no evidence of increase in customer base. A challenge for catering for the customers' demands is that green solutions cannot be offered in a timely manner. For example, some challenges encountered are the extended duration required for process adoption and data collection for the same (Sanyal & Hisam, 2025).

Employees of CS4 are proud of their company's eco delivery programme which is an added value for their SP initiatives. Due to the legitimacy attribute and normative perspectives of this industry, CS4 benchmarks the UN SDGs vis a vis the company's ambitions stated in their ESG reports that are aligned to the UN SDGs. This normative element of the Stakeholder theory provides the "why" for stakeholder engagement, rooted in ethical principles. It argues that a corporation is an open social system and that its purpose should reflect social components.These are not operational in the day-to-day procurement activities and are not used in assessing suppliers. Nevertheless, they are used for internal reporting, guiding SP with the mapping of the sustainability reports (Di Leo et al., 2023).

Another trigger point that jumpstarted the SP initiatives in CS4 is when their strategy to be more integrated (Ceulemans et al., 2025), were implemented. This organisational change has linked SPP driven by the global procurement managers to a larger overall structure, rather than to different structures, in various divisions in CS4. More SP positions in the procurement department have been added due to the instrumental demand for securing suitable certifications. This transformation is a key trigger factor for suppliers to become more visible and their product offerings to be more holistic solutions than before. Rewards given for new actionable SP ideas under the incentive programme is another example of how CS4 responds to the legitimacy attribute of the Stakeholder theory.

Tong (2025) stipulate that instrumental stakeholder pressure improve buyer–supplier relationships and social sustainability in suppliers through training programmes. Whereas, in CS4, the procurement department along with the other management teams engage in SP programmes with requirements training that are mandatory (power attribute) for current employees and fresh intakes. Although this power attribute is essential for SPP to be enhanced in any multinational, the challenges that come along with it are the updating and revamping for the SP programme and requirement trainings.

Stakeholder theory extends the ethical factor in company decisions through DEI as well (Andrikopoulos, 2025). Customers exert normative stakeholder pressure on CS4, wanting to see the company exhibit diversity, inclusion, and human rights protections. Unfortunately, not all countries where CS4 operates face the same pressures, as these countries lack the legislation (power attribute) needed for the same.

The SP activities above resulting from instrumental and normative stakeholder pressures and the power and legitimacy attributes, contribute to the UN SDGs, 3, 8, 9, 12, 13, 14, 15 and 17, although only the UN SDGs 3, 12 and 14 are stated in the secondary data (sustainability report).

The SP department is closely following the risk mitigation KPIs of the responsible procurement activities for developing carbon efficient vessels (Raza & Woxenius, 2023) as everyone in the industry is emulating this SP practice. One of the Key principles of the instrumental Stakeholder theory is risk mitigation. Proactively engaging stakeholders helps to anticipate and manage risks. For instance, preventing a public relations crisis stemming from accidents or regulatory penalties.

In Stakeholder theory, urgency is the attribute that acts as a trigger. One of the triggers that brought SP to be in the forefront for CS4 is when upper management decided to change the name of the programme from responsible procurement to sustainable procurement. This urgency attribute is considered to be a catalytic component because it draws the attention of the management by the time sensitivity for the UN SDGs to be achieved by the year 2030. The reason the company decided to change the name from responsible procurement to SP is because while responsible procurement focuses on adhering to fair labor and environmental standards, sustainable procurement actively works to improve conditions, create value, and ensure long-term viability for all stakeholders and the planet. This has brought forth a hands-on pilot project to roll out new health and safety standards in some of their procurement categories managed by the global procurement managers. The rebranding from responsible procurement to sustainable procurement has some similarities. It brought forth addition of resources, new targets and ambitions for SP were set, the profile of SP was raised, and new personnel were hired. This is in line with how Stakeholder theory postulates improving and comprehending the changing aspects

of environmental sustainability operations and helps the actions of stakeholders (Prataviera et al., 2024).

The above SP activities resulting from the instrumental perspective and the urgency attribute approaches contribute to the UN SDGs 9, 12, 13, and 14 although only the UN SDGs 14 and 17 are stated in the secondary data (sustainability report). From the empirical data, it is clear that CS4, responds to the power attributes from customers than to the other attributes to implement SP.

6.1.5. Case study 5 (CS5) - Manufacturing multinational

Normative and instrumental Stakeholder theory pressures and the salience of the various attributes influence companies to adopt more sustainable practices in the supply chain (Touboulic & Walker, 2015). Some of the empirical findings of a large multinational manufacturing conglomerate (CS5) are discussed in this sub section.

In CS5, the global procurement department collaborates with the HR teams to have a balanced workforce. The normative stakeholder pressure comes from the upper management to promote overall diversity. The challenge however is the lack of engagement of the procurement teams with the HR teams. Using the stakeholder salience model (Mitchell et al., 1997), HR has a legitimate claim to be involved in company decisions because its role is formally recognised and sanctioned by the organisation. It is responsible for implementing and safeguarding the policies, processes, and welfare of the workforce, including the employees who are vital to the multinational company's operations. There are many HR challenges in the procurement space that are elaborated by Birou and Hoek (2022) and others. But the lack of engagement of the HR teams with the procurement teams are additional insights to the extant literature reviewed.

The power attribute exerted by customers show that they are requesting the company to reveal their suppliers' SP practices. For example, customers of CS5 seek suppliers' diversity ratio of supply base in their request for proposal. This converts to normative stakeholder pressure and forces the procurement department of CS5 to promote diversity, equity, and inclusion. To accentuate this SPP, the global procurement managers conduct and showcase a suppliers' diversity programme. While Silva et al. (2023) write about supplier diversity, this study shows an annual function being held by CS5, celebrating supplier diversity and highlighting the impact

made by the suppliers to CS5's group of companies One shortcoming is that the scoring of the external service providers' of CS5 is only as good as the company's questionnaires.

Unbiased external service providers providing the suppliers' sustainability scores has become a mandatory task in CS5. This instrumental stakeholder pressure exerted by the global procurement managers entails that an external audit firm be brought to audit suppliers onsite to check on the safety of the buildings, fire escapes, environment of facilities, working condition of employees and wages. Nevertheless, different suppliers may have dissimilar sustainability scores due to the nature of their business (Patil et al., 2022). The auditors exert power attributes in their engagement through their authority to seek information. However, the core purpose of the audit is not to serve power itself, but rather to serve the legitimacy that supports stakeholders' trust.

Younger generations of prospective talents seek to know the SPP before joining CS5, a conglomerate with many companies under it. According to Stakeholder salience theory, younger generations' demand for sustainable procurement activities primarily exemplifies the attribute of urgency. While the attribute of urgency is clear, the power attribute is more complex and evolving. For example, their demands influence CS5's ability to attract and retain talent. If employed, they champion to work towards these SPP. SPP opportunities are opened up to all generations of managers in CS5 to make value contributions in the procurement department. It is the younger generation entrants that are on board with SP than any other demographic group. While Panopoulos et al. (2023) write about Gen Z[98] seeking information to purchase green, in CS5, they ask for SPP and are attracted to companies for their SPP. Therefore, CS5 management using normative stakeholder pressures have started a new initiative to educate all employees worldwide to have a purpose for their job. It is not just about the money, but to show the employee that impact occurs when working on SP. This depends on specific countries, where the employees are in their SP journey, what functions the employees are involved in, and their years of procurement experience.

Similar to the other companies having mandatory regulations as power attributes on their procurement processes, in CS5, legislations, certifications and policies such as CCPA, GDPR, and GSCA help with the SP practices inclusions. Customers of CS5 also ask for supplier

[98] https://www.mckinsey.com/featured-insights/mckinsey-explainers/what-is-gen-z

diversity pressing CS5 to diversify their suppliers. GSCA law mandates that companies take responsibility for human rights and environmental standards throughout their supply chains. IT talent suppliers who provide coders, developers, and infrastructure consulting are expected to be at par with CS5's sustainability efforts. This power attribute exhibited by CS5's global procurement managers help with implementing SP practices. The inhibitor here is that compliance officers are needed to be hired by CS5 to enforce the rules. The presence of multiple sustainability managers in CS5 at various levels such as in the C- Suite, functional, business units, and regional levels shows the normative stakeholder pressure is at play, at multiple levels, as this is a huge conglomerate. Unlike CS2 there seems to be no conflicts with the upper management to implement SP.

If suppliers are pleased with their preferred purchasers, preferential dealings will be conducted with the global procurement managers as well as maintaining their preferred standing (Patrucco et al., 2024). In some instances, the procurement department of CS5 use the CoC documents of the supplier. This is because they are in the preferred supplier list, or when they have a shortage of suppliers or the company's partners insist on using their suppliers and their CoC. These power attributes to use supplier CoC is visible in CS5. Notably, some large cloud software suppliers, with more up to date standardised SPP, and have a robust CoC modelled after the latest global standards, may have more customers than just CS5. Hence these suppliers do not have the time to read nor track every company's CoC document.

In CS5, the learning of how to create digital twins[99] when entering the job market is preferred. Therefore, CS5 makes software available to universities. This partnership with the universities (SPP) is made possible by the urgency attribute of the market demand. The digital twin applications to the supply management and the collaborative advantages are numerous (Attaran & Celik, 2023).

Moreover, the power attribute of the internet, technology, and social media has accelerated SP practices, as news and images, today, spread quicker than in the past. A case in point mentioned by the Head of procurement in CS5 is an incident that occurred in one CS5's Australian businesses that triggered environmental protestors wanting the company to halt

[99] https://sloanreview.mit.edu/article/unlocking-the-potential-of-digital-twins-in-supply-chains/

supporting projects that produces high levels of GHG that is linked to global warming. This incident prompted the global procurement managers of CS5 to stop working with these suppliers that contributed towards the emission of GHG. The company could do this because they have no shortage of suppliers that can support these projects, unlike CS2. Whereas the GHG emissions in supply chain at present lacks data that are trustworthy and needs more research which are creating consequences that are unintentional (Ellram & Tate, 2024).

The SP activities above resulting from the power and urgency attributes and the normative and instrumental perspectives of the Stakeholder theory contribute to the UN SDGs 5, 8, 9, 10, 13, 15, 16, and 17 whereas the secondary data (sustainability report) mentions the UN SDG 7, 8, 9, 11, 12, 13, and 17.

Normative stakeholder pressures from procurement managers leads to the prioritisation of circular economy in CS5, spurring the minority owned suppliers to recycle and upcycle. The challenge in this SPP is that not all materials can be recycled or upcycled. Different challenges are seen in the reviewed literature such as higher cost and the volume needed cannot be produced at the normal linear level for upcycling (Pal & Sandberg, 2024). Activities like upcycling and recycling in SP, relate to the legitimacy attribute of the Stakeholder theory. While a stakeholder's power is related to their stake, upcycling and recycling activities do not, by themselves, directly give power to a stakeholder.

Wang et al. (2024) posit that geopolitical risks disrupt and hinder global supply chain processes in many ways including economic, social, and environmental harm. Due to the geo-political tensions, the procurement teams of CS5 have to urgently source (urgency attribute), suppliers from new and different countries just like other companies. This instrumental stakeholder pressure becomes the norm during turbulent times. The difficulty, however, lies in the fact that the rapid transition to new countries leaves little time for the procurement managers to properly vet new suppliers.

Companies change their culture and norms to be relevant with current times guided by Stakeholder theory (Zhang et al., 2025). One such example is the adoption of the use of cloud software for procurement in CS5. The legitimacy attributes guide CS5 to use cloud software internally to comply with the SP requirements. These requirements have to be embedded in the

SP solutions for CS5. To enable these solutions, the procurement managers consultatively buy web tools such as multiple e-sourcing tools off-the-shelf for various necessaries. They are then embedded into the SP ecosystems of the product lifecycle. However, the barrier is that CS5 has yet to change the local sourcing specifications for SP requirements in the software.

Moreover, various decision criteria, indicators and tools are suggested for sourcing decisions. They span across multiple types of products which create challenges (de Oliveira & de Souza, 2023; Govindan et al., 2015; Igarashi et al., 2013). Most organisations are now using sourcing decision tools including CS5, to enhance transparency through electronic request for proposals (RFP) managed by the global procurement department. This instrumental Stakeholder theory pressure, however, has a drawback. The weakness is that embedding environmental sustainability scores into the RFP requirements and evaluation, to make procurement sustainable are at its infancy. These SPP could be ascribed to any of the three attributes of the stakeholder salience. This depends on how important they are to the organisation, and how much managerial attention is received.

Just like CS4, another instrumental Stakeholder theory pressure seen in CS5 is the consolidation of suppliers. By pooling the needs of multiple verticals, the procurement managers of CS5 secure reduced and competitive prices. The reviewed literature does not show multinational companies are consolidating suppliers by pooling in the same requests and combining the needs of several verticals. Instead, the procurement department secures individual purchases from multiple suppliers.

The normative and instrumental perspectives and the three attributes of the Stakeholder theory is applied for the above SP activities. These SP activities contribute to the UN SDGs 8, 9, 12, 15, 16, and 17, but the UN SDGs 4, 6, 14, and 15, are stated in the secondary data (sustainability report).

Through the Stakeholder theory perspective (Jum'a et al., 2024), the urgency attribute found in CS5 is mandatory SPP training in the procurement department, because time is of the essence as we approach 2030. Along with the training, the procurement team, in collaboration with other business units promotes education on sustainability and responsible sourcing for the

rest of the company. CS5 does this by hosting educational events for suppliers and business leaders.

The upper management in CS5, following their competitors' SPP initiatives, gives loans to suppliers, through the relationships developed by the procurement department, to modernise their facilities, so that more SPP can be enabled. This, extending of loans initiative does not seem to appear in the literature reviewed for this research. By providing financial incentives like loans, CS5 uses its economic power to persuade suppliers to align with its SP initiatives.

The SP activities above resulting from the power and urgency attribute contribute to the UN SDGs 5, 8, 9, 10, 12, 13, 15, 16, and 17, but the secondary data (sustainability reports) shows the UN SDGs 5 and 10. It is clear from the empirical data that all the attributes (power, legitimate and urgency) that CS5 responds to, help implement SP.

6.1.6. Case study 6 (CS6) - Global Specialty Chemicals company - 2

Schultz et al. (2024) discuss the stakeholder pressures in the chemical industry with respect to governance. This research goes further to learn about sustainable procurement. This sub section discusses some of the empirical findings from a large multinational specialty chemicals company's procurement department, the second specialty chemicals industry (CS6), studied for this research.

There are many triggers to how the HR department practice changes occur because of several stakeholder pressure groups and sources (Marculetiu et al., 2023). In CS6, one of the power attributes for diversity in hiring stems from the CEO's target to hire 50% women in higher level positions. Unfortunately, qualified diversity hires are not found in all the countries. Only some countries have qualified diversity hires, for example, the availability of qualified women in Latin America.

Similar to CS3 in the same specialty chemicals industry, the global procurement managers along with the manufacturing teams in CS6 must make sure that their suppliers comply with the power attributes from the European Union, China, and the local regulations. This is especially true with small suppliers in this specialty chemicals industry where there are no generic materials that are already in compliance, but specific items that needs to be reviewed. This also means an additional challenge surfaces where local regulations exerting power

attributes must also be complied with. For example, Chen and Reniers (2020) have investigated the Chinese chemical industry regulations in depth.

Moreover, the European commission's energy and the green deal[100] mandates the clean energy transition in line with the EU's long-term strategy of achieving carbon neutrality by 2050. This looming deadline allows the procurement teams along with the manufacturing teams in CS6 to exert instrumental stakeholder pressures, to partner with sustainable energy suppliers. CS6 has the availability of such providers. But when it comes to the decentralised sustainability projects, securing sustainable energy partners becomes a challenge. The reasons include small projects having short-term agreements that does not entice energy partners. The EU Commission has the power to influence multinationals within the EU through its law-making and enforcement abilities. Although the EU Commission wields power attributes, at present, Silander (2024) have done research on whether the roles played by the EU commission alone is a driver. The author writes that the customers can be part of the climate adjusted changes by procuring sustainable services and products from firms that put strategic pressures on firms.

Customers exert power attributes on CS6's procurement managers to procure from local packaging suppliers, said the first interviewee. The second interviewee said that the customers also want to know the quantum of diversity percentage in CS6 and in CS6's suppliers. The inhibitor is that different countries have different requirements, and, in some countries, these are hard for the global procurement managers of CS6 to achieve. Local packaging suppliers are the preferred choice for CS6's procurement department because some packaging materials are too expensive to recycle in the specialty chemicals industry. In the plastic industry, which is part of CS6's portfolio of products, there is a paradox as to whose responsibility it is, to recycle packaging as some stakeholders are coerced into dealing with the recycling (Farrukh & Sajjad, 2024). The power attribute (based on the Stakeholder theory) of packaging stakeholders' ability to influence the procurement managers of CS6 is evident.

Another instrumental stakeholder pressure that comes from the policies of CS6 upper management is that they do "*not allow adding to their own waste disposal*" according to the second interviewee. Therefore, the procurement team finds solution providers to recycle, and

[100] https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal/energy-and-green-deal_en

regenerate used materials. This course of action is costly especially when the turnover of the vendors is high in smaller projects. Additionally, *"to bring back used materials to 98% is more expensive than throwing out spent material and buying fresh material"* said the second interviewee.

Power attributes exhibited by customers can also be seen in CS6 when they demand sustainability standards. An example is that CS6's procurement team will have to show the customers that they are not buying from conflict mineral areas. Although CS6 adheres to this demand, most of the minerals needed for CS6 is found in the conflict nations. Another reason for responsible sourcing sought by customers, is to keep up with their competitors, and as such CS6's procurement department will have to deliver. The procurement department of CS6 requires their palm oil suppliers to be a member of the RSPO and their guidelines to be followed. Interestingly RSPO memberships are also used to foster relationships, collaborations aiding to engage in SPP along with the competition that exists (Jespersen et al., 2024).

The SP activities above resulting from instrumental Stakeholder theory pressure and power attributes contribute to the UN SDGs 8, 12, 13, 14, 15, 16, and 17 whereas the secondary data (sustainability report) mentions the UN SDG 7, 8, 12, 13, and 17.

The role of normative Stakeholder theory pressure influences global suppliers to a great extent. *Plastic manufacturers such as BASF[101], Evonik[102], and Covestro[103] are creating new material cycles through reuse, physical or chemical recycling, and the development of bio-based and biodegradable plastics"* (Franz et al., 2024). It has become a norm in the specialty chemicals industry as well for the procurement teams to train the employees to reuse packaging. This legitimate attribute trend is seen in CS6 as well, but the challenge surfaces when some buyers lack education in this front. This SPP of reusing packaging lessens costs for CS6.

The prominence of the instrumental Stakeholder theory pressure, especially on materials purchases emerged after the pandemic. During covid times most global procurement managers were forced to buy locally (SPP). This was due to the barriers to implement this SPP as quoted by the second interviewee: "*the material in some cases either wasn't available out of Asia or out*

[101] https://www.basf.com/global/en
[102] https://www.evonik.com/en.html
[103] https://www.covestro.com/

of South America or the cost was prohibitive for other reasons because of lack of supply chain." This SPP continued after the pandemic in CS6. Several reasons can be attributed to this paradigm shift. Examples are the local productions became better, and supply chain is simpler when procured locally. In the context of the Stakeholder theory, the attribute of legitimacy of local procurement stems from its alignment with environmental and social objectives. This SPP boosts local economy, generates jobs, and reduces transportation emissions.

The SP activities above resulting from the instrumental and normative Stakeholder theory pressure and the legitimacy attributes, contribute to the UN SDGs 12, 13, 14, and 15, but the UN SDGs 6, 14, and 15, are stated in the secondary data (sustainability report).

Aligning with the principles advocated by Stakeholder theory, considering the apprehensions of internal and external stakeholders become integral for global procurement managers to mitigate the potential adverse effects of supply chain (L. Sun et al., 2024). Dubiety in the corporations makes firms to mirror their competitors. This urgency attribute to follow the industrial giants holds true in CS6 as well. But compared to the instrumental Stakeholder theory pressure and, power and legitimate attributes there are fewer urgency attributes at play.

According to the United Nations, the goal to reach Net-zero by 2050[104] can only be achieved thus: - "*For a liveable climate: Net-zero commitments must be backed by credible action"*. Every corporation is emulating what their peers are doing. In CS6, the global procurement managers in collaboration with the business units are lessening carbon emission by replacing truck transportation with rail transportation. These decisions and actions taken by the global procurement managers possesses the power and legitimate attributes. CS6's difficulty in finding substitutes arises because not all modes of transportation are available in every country where CS6 operates.

Advancing technologies are enablers for procurement teams to set up e-procurement tools in this modern era. This pressure to emulate its peers in this area in CS6 is a sustainable practice too as it reduces carbon emission and enables responsible consumption and production. However, these e-procurement tools do not always reside as inhouse systems but instead CS6 has to work with other external technology companies to host these applications. E-procurement

[104] https://www.un.org/en/climatechange/net-zero-coalition

aligns with the legitimacy attribute of the Stakeholder theory. It is instrumental in helping CS6 gain legitimacy by providing a verifiable way to address stakeholders' SP concerns. One of the e-procurement tools that the procurement team in CS6 uses is the Systematic Tracking of Exchanges in Procurement[105] (STEP) to manage performance metrics. But since the centralised procurement performance team is detached from the local procurement teams, using these tools is a challenge.

Engaging tollers to produce sustainable products is a display of the instrumental Stakeholder theory pressure with power attributes, in the specialty chemicals industry. In CS6, the capabilities and additional capacities of tollers are used when the customer demands cannot be met by current materials production. The inhibitor here is that monopolistic suppliers (tollers) raise their rates and as such increasing the cost of production. That is, until a new supplier enters the market, then the monopolistic position of the incumbent supplier becomes duopolistic (Zou et al., 2022).

The salience principles of the instrumental Stakeholder theory pressure with all three attributes contribute to the UN SDGs 8, 12, 13, 14, 15, and 17, corroborating with the secondary data (sustainability reports). It is clear from the empirical data that the salience here is that there are more instrumental Stakeholder theory pressures with power and legitimate attributes that CS6 responds to than urgency attributes to implement SP.

6.1.7. Case study 7 (CS7) - Healthcare multinational - 2

Stakeholder theory in the supply chain management arena has hauled substantive interest (Rezaee, 2018). This sub section discusses some of the empirical findings from the second multinational healthcare technology company (CS7) in the healthcare industry, studied for this research.

Empirical evidence from this research shows that complying to the ISOs 14001 and 45001 is the normative Stakeholder theory pressure exercised by CS7's procurement department (power attribute) on their suppliers. This is to ensure that suppliers are compliant when supplier premises are audited. The challenges involved are when dealing with multiple management systems while

[105] https://step.worldbank.org/

the procurement department along with the global HSE department implements this SPP. This challenge does not seem to be shown in the literature reviewed for this research. Tan et al. (2024) have done extensive research of the challenges and outcomes of auditing supplier premises. Some of the empirical evidences from CS7 in the healthcare industry suggest that incentives or penalties do not motivate SPP because conflict of interests occurs if suppliers contract third party auditors. Tan et al. (2024) postulate that supplier auditing should be based on machine learning (ML) quantitative methodology. The power attribute of the Stakeholder theory analyses the auditing power dynamics. In CS7, ML models can provide the risk assessment needed for stakeholders.

It is essential for suppliers to comply with the healthcare industry standards and regulations. As such, a key process in this sector is to select suppliers considering various SPP criteria (Saha et al., 2024). The global procurement managers of CS7 are under instrumental Stakeholder theory pressures to ensure suppliers comply with their regulated substances list (RSL) and chemical substances[106] policies. A stakeholder's influence on the company's decisions regarding regulated substances is a function of the strength of the power attribute of the Stakeholder theory. While implementing this SPP, the procurement teams have to deal with the suppliers' non-compliance.

Organisational strategic programmes of CS7 that are put in place by the upper management are a display of power attributes that pushes the global procurement managers to invest in supplier relationships. While implementing this SPP, the challenge that CS7 faces is dealing with suppliers that have low sustainability performance. Bai et al. (2024) postulate that countries should create policies for multinational companies and their suppliers to better their sustainable performance.

Being agile with continuous improvement and gathering of knowledge is essential to overcome the dynamic challenges of sustainable development, especially when catering to the influences of worldwide stakeholders (Grewal et al., 2024). The initiating of the Kaizen process by the upper management is an instrumental Stakeholder theory pressure that has inculcated SP awareness in CS7. Nonetheless, bridging the gap between the mindset of the older generation

[106] https://www.unep.org/global-framework-chemicals

procurement managers versus the younger generation procurement managers is still a work in progress in CS7. Similar to CS2, which is also in the healthcare industry, the mindset shift is the result of all three attributes of the Stakeholder theory.

D'Alessandro et al. (2024) offer worthy insights into the sustainable practices in the healthcare industry, bringing to light the need to change the sector into a more sustainable industry aligned with the UN SDGs. Therefore, one of the SPP that the procurement team, along with other departments of CS7, is, in creating awareness through the power attributes of the Stakeholder theory, on regulations pertaining to safety and green initiatives. Similar to CS3 and CS6, the EU regulations are now being made aware to CS7 by their customers. This awareness is an example of the instrumental perspective of the Stakeholder theory for CS7 in the past few years. This perspective influences outcomes by shaping the regulatory landscape in a way that is favourable to the business.

The SP activities above resulting from instrumental and normative perspectives along with the three attributes of the Stakeholder theory contribute to the UN SDGs 8, 9, 12, 13, 14, 15, 16 and 17 whereas the secondary data (sustainability report) mentions the UN SDGs 7, 8, 12, 13, and 17.

Stakeholder theory underscores a normative approach and demonstrates distinct normative implications for organisational behaviour to address global procurement managers decision-making to balance stakeholder interests (Jiang et al., 2024). With the normative Stakeholder theory pressure, although it is easy to adopt SPP as they are validated already, not all SPP may be useful. Upper management and other stakeholder pressures persuade global procurement managers to implement SPP (Lee et al., 2018; Rahman et al., 2023; Yousaf, 2021). This beneficial effect is made possible by management processes for global procurement managers to source responsibly (Shahzad et al., 2024) which is a norm. Working with the commitments of CS7, the upper management has structured business frameworks in place to implement SP. Currently the process framework is only at a high level which poses as an inhibitor to effectively apply SPP across the organisation. Preceding studies reviewed do not write about this challenge. The upper management commitment is primarily viewed from the normative perspective and as a legitimacy attribute of the Stakeholder theory.

The procurement team along with the cross functional teams in CS7 send surveys to gauge employees and customer satisfaction levels. According to the interviewee, the surveys show that "*employees are not leaving the company because there are certain things company promoting their growth, giving right time, right opportunity and they are willing to contribute and build how they are doing business to be well connected."* This is made possible by CS7, as enabling corporate efforts, using normative Stakeholder theory pressure, is one of the SPP that multinational companies implement. The barrier is that, for this SPP to be affective, the surveys are only as good as the people who take them, and the number of surveys filled. Global procurement managers are engaging with the legitimacy attribute. The managers are validating the stakeholder's right to be heard by asking for inputs via surveys.

The SP activities above resulting from the normative perspective and the legitimacy attribute Stakeholder theory contribute to the UN SDGs 8, 11, 13, 14, 15, 16, and 17, and the UN SDGs 8, 13 and 17 are stated in the secondary data (sustainability report).

Amongst the pressures and attributes of the Stakeholder theory one characteristic is that firms emulate popular practices of other profitable multinational companies not just in their own industries, but outside their industries as well. One of the SPP in CS7 is to define the rationale for the global procurement processes. The cross functional team has to demonstrate criteria-based requirements similar to CS6 to implement this SPP. However, cost is still a barrier for this cross-industry common SPP employed in CS7. Besides cost, some of the other challenges are that some suppliers opt for procurement processes that do not include SP criteria to avoid complications (Rosell et al., 2024). While the pressures are similar, the industry will drive whether the pressure is through the power attribute (CS6) or urgency attribute (CS7), to stay abreast with their competitors.

Stakeholder theory emphasises the value of suppliers and manufacturers and others to create robust supply chain in tandem (Jum'a et al., 2024). Using alternative sustainable materials entails looking at the life cycles of products at various stages This legitimate attribute through the instrumental Stakeholder theory pressure is reflected in CS7 where their lifecycle approach helps their global procurement managers to facilitate purchases for eco design products. But, as of now CS7 is only focusing on high end products, with their life cycle approach, in certain segments where sustainability is one of the key parameters.

Lindfors et al. (2025) write that managerial support is not clearly related to value creation. But in CS7, the global procurement department instrumentally collaborate with global renewable energy giants who own their own facilities to install renewable energy operations. Nevertheless, it is hard to find renewable energy partners in some countries. One example is in Indonesia where there are almost 33,000 islands where the power grids are owned by local municipalities. Trying to locate a reliable renewable energy partner that has a presence on these islands is a challenge. The legitimacy attribute of the Stakeholder theory applies to a manager's decision to secure renewable energy partners. For a renewable energy partnership, legitimacy is crucial for gaining widespread acceptance and trust from investors, consumers, and the community.

The SP activities above result from the legitimacy and urgency attributes, through the instrumental perspective of the Stakeholder theory to contribute to the UN SDGs 8, 12, 13, 14, 15, 16, and 17. The secondary data (sustainability reports) shows the UN SDGs 8, 12,13, and 17. It is clear from the empirical data that there are more power and legitimacy attributes that CS7 responds to than urgency attributes to implement SP.

The next section discusses the cross-case analysis across all seven companies through the lens of the Stakeholder theory.

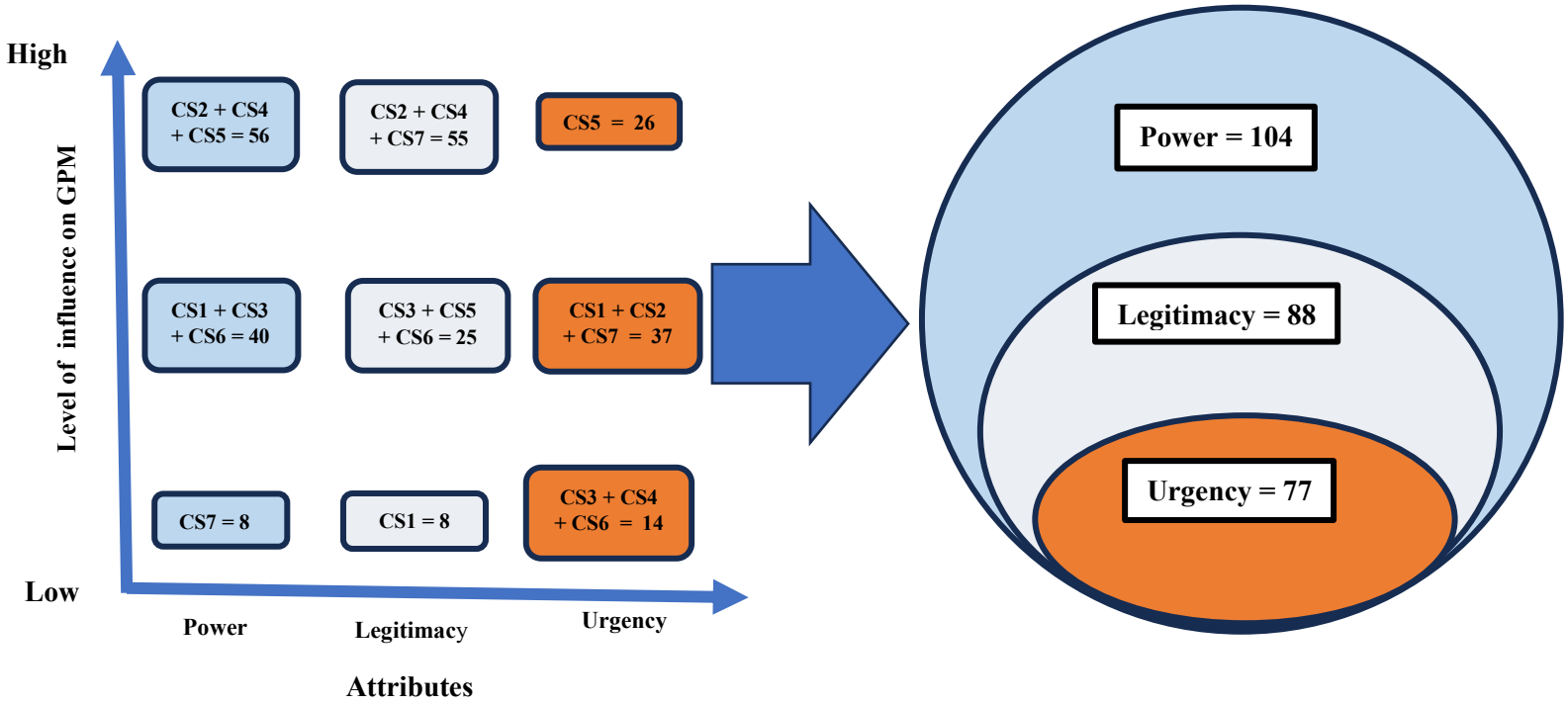
6.2. Cross-case analysis with primary data through the Stakeholder theory lens

A cross-case analysis is a systematic comparison of the empirical data findings from each of the case studies. This analysis was used in this research to deepen explanation and knowledge (Miles, 1994). This analysis also followed Miles (1994) in its use of within case and cross-case analysis to compare for their unique advantages and contributions to this research.

Summing up, based on the discussions above, the magnitude of the influences of the global procurement managers to aid in implementing SP that align with the UN SDGs are shown below in Figure 6.1. The criteria used for the scores of the Stakeholder theory salience attributes (power, legitimacy, and urgency) influencing the global procurement managers are as shown below for the Figure 6.1.

- High = 16 attributes and above influencing global procurement managers
- Medium = 9 - 15 attributes influencing global procurement managers

- Low = 8 attributes and below influencing global procurement managers
- The strength of the influence of the attributes is the sum of the high, medium, and low levels of influences.



GPM = Global Procurement Managers

Figure 6.1: Global procurement managers' Influences on SP through the lens of the Stakeholder theory attributes aligning with the UN SDGs

From the above discussions, it is interesting to note that, the influence from the global procurement departments in some industries, are causal for the alignment of SP with a large number of UN SDGs that are aligned. Empirical evidence shows that there are definite evidence of Stakeholder theory pressures and its associated attributes (power, legitimacy, and urgency) having significant effects on SP. The power attribute has a greater influence compared to the other attributes on the SP practice implementation. Additionally, the manufacturing industries (CS2, CS3, CS6 and CS7) are observed to be subject to similar normative and instrumental stakeholders' pressures stemming from suppliers, customers, cost regulatory and organisational matters. Whereas the service industry (CS1, CS4, and CS5) have slightly different pressures that drives SP practices. Some SP activities that contribute to the UN SDGs are based on their culture, values, and norms. CS6, being a more mature company in the specialty chemicals industry, is aligning its UN SDG with its operational efficiency strategies from the instrumental Stakeholder theory impacting reuse and recycling, waste generation and diversity in hiring. Whereas CS7 focus is on strengthening their organisation through process improvements and compliance initiatives. This results in CS7 achieving partnerships aligning with business and societal sustainability goals.

Interestingly, some normative and instrumental perspectives are transitional, not stagnant, as they can change from one attribute of influence to another. Moreover, there are several stakeholder pressures that emerged from this study extending the knowledge in the literature reviewed. As the EU Directive on Corporate Sustainability Due Diligence[107] (EUDCSDD) came into force in 2024 (Bueno et al., 2024), with a goal of becoming a law in 2026, companies through their procurement departments will exert normative Stakeholder theory pressures with legitimate attributes to implement SP that align with the UN SDGs.

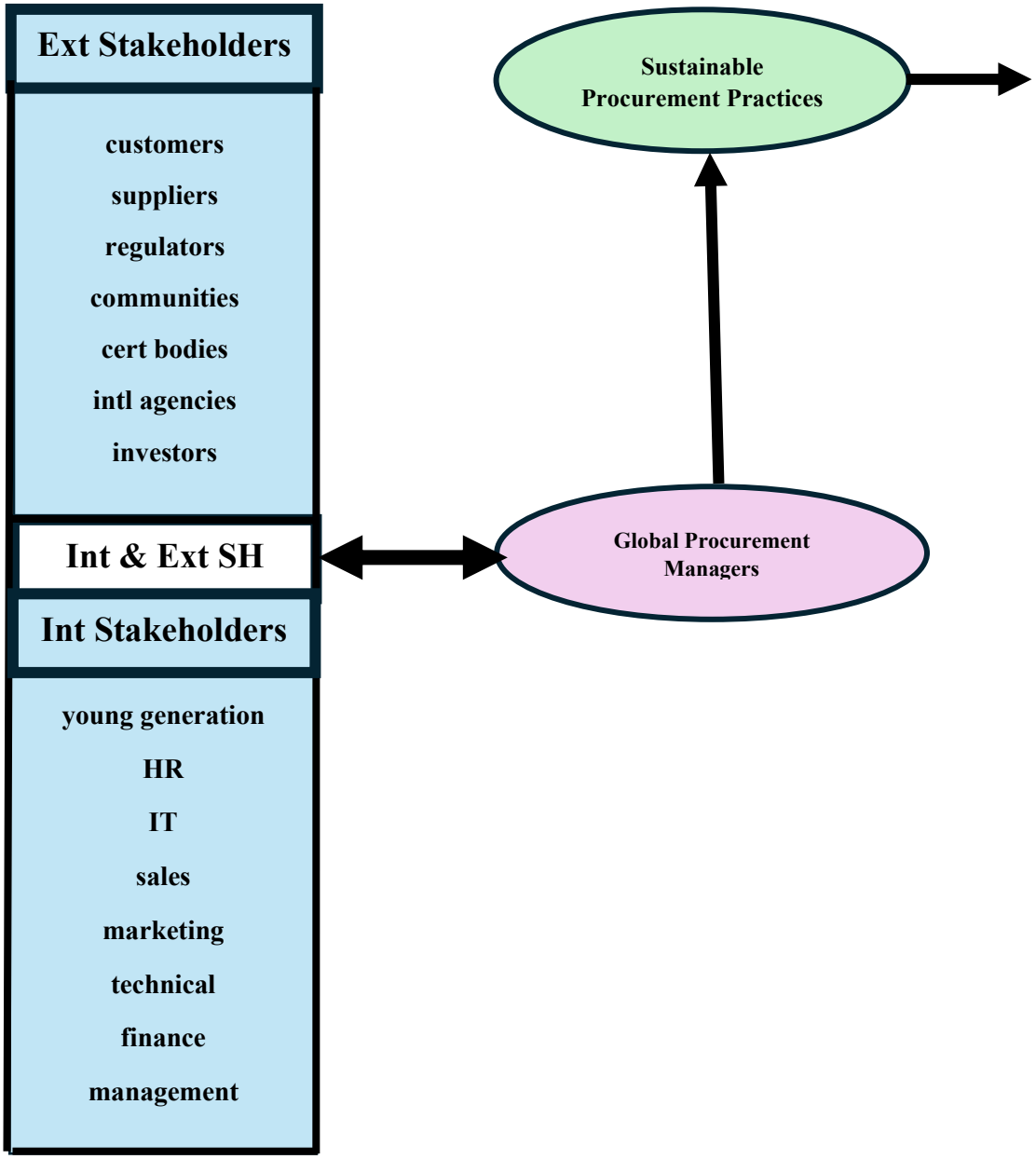
In summation, guided through the Stakeholder theory salience the following were identified:

- Key internal and external stakeholders who influence SP
- The extent and significance of power the stakeholders wielded for SP to be implemented
- How legitimate internal and external stakeholder relationships were to understand the commitments to the SP goals
- How urgent the claims of the decision makers were for immediate attention or action to implement SP

[107] https://commission.europa.eu/document/download/7a3e9980-5fda-4760-8f25-bc5571806033_en?filename=240719_CSDD_FAQ_final.pdf

To recapitulate, it is clear that the stakeholder pressures and its attributes aid to achieve more alignment with the UN SDGs 8, 9, 12, 13, 14, 15 and 17. The discussion on the primary data focuses on the power, legitimacy and urgency attributes of the Stakeholder salience theory. The pressures facing SP activities related to the UN SDGs are built through the two perspectives (normative and instrumental). The empirical data shows that private sector companies mostly align with goals about productivity and environmental sustainability, covered by UN SDG 8 to UN SDG 17 and are less focused on goals related to society, which are covered by UN SDG 1 to UN SDG 7. However, as the companies mature, they then spread their influence to align with more UN SDGs. This is seen more in CS7 than in CS2, in the healthcare industry, where more stakeholder pressures from Europe are the reason for the SP alignment to the UN SDGs. In general, all companies are influenced by internal and external expectations, through instrumental and normative stakeholder pressures, and try to get ahead by emulating whoever is thought to be best in class in this area.

In summary, Figure 6.2 maps out the global procurement managers' influence on the interactions working with the internal and external stakeholders to gauge the impact of the 3 attributes on implementing SP. The collaboration between the stakeholders exhibit greater power attributes more than the other attributes of the Stakeholder salience model. The various stakeholders that the global procurement managers work with shows that silos cannot be overlooked; coordination needs more attention, communication is key, local and international SP implementations differ. Moreover, there are more internal influences than external influences that aid the implementation of SP aligning with the UN SDGs.



	Attributes		
UN SDGs	Power	Legitimacy	Urgency
1	U	U	U
2	U	U	U
3	3	3	1
4	U	U	U
5	2	U	2
6	U	U	U
7	U	U	U
8	14	11	10
9	10	8	8
10	2	U	3
11	2	2	2
12	12	11	10
13	14	12	11
14	8	9	6
15	15	14	10
16	8	6	5
17	14	12	9
Total	104	88	77

Ext = External, Int = Internal, intl = international, SH = Stakeholders,
Integer = Attributes influencing SPP aligning with the SDGs, U = Evidence of alignment is unclear or absent,
Figure 6.2: Stakeholder impact measurement for UN SDGs stemming from the salience model of the Stakeholder theory

Figure 6.2 surfaces the following from the empirical data collected from the seven multinational companies:

- The global procurement managers engage with the internal and external stakeholders to help identify potential risks and opportunities related to SP that align with the UN SDGs.
- The SP alignment to the UN SDGs 1, 2, 4, 6, and 7 is unclear from this research. The alignment of the social issues, if applied instrumentally, SP may only go as far as providing a clear return on investment, limiting their transformative potential for systemic matters. From this research, the issues of poverty, hunger, quality education, clean water, sanitation, and affordable energy are not directly addressed by the seven multinational companies.

The conclusions of this thesis with the contributions, recommendations, limitations, future research insights, and final considerations from all the seven case studies are presented next.

Chapter 7 – Conclusions

This chapter presents the main conclusions of this research with specific focus on the challenges faced by global procurement managers to deal with stakeholders' pressures and align sustainable procurement activities to the UN SDGs. The empirical data from this research looked at how global procurement managers can take the steps to be credible, impactful, and responsible stakeholders. This is followed by the contributions to theory, practice, environmental and social benefits. The generalised recommendations for all multinational companies are expanded, after which the recommendations from this research are presented for each case study. Next the limitations that will give opportunities for future research are presented. A few propositions that emerged out of this research are presented next. This chapter ends with a few final considerations that emerged from this research.

From the findings, all global procurement managers agreed that implementing SPP that align with the UN SDGs is the way forward for their companies. As such, there is an evolution taking place in multinational companies trending towards embracing SPP. In looking into the previous literature published, there is limited clarity in terms of the roles of the stakeholders that are involved in SP that contribute towards the UN SDGs. While extant literature is written on some aspects of this research, new theoretical and practical contributions emerged with respect to the external and internal stakeholder influences on SP. Therefore, the results of this study contribute to the existing knowledge on the extent to how stakeholders influence sustainable procurement and how sustainable procurement aligns with the UN SDGs. Contributing to the value creation of the UN SDGs through the stakeholder influences and therefore organisations, will be a strong driving force to galvanise global procurement managers around a common shared outcome.

The next section illustrates the contributions from this research.

7.1. Contributions

This research makes a distinctive contribution to the evolving dialogue between theory and practice. Through a rigorous combination of semi-structured interviews and secondary data analysis, it generates actionable insights that resonate across academic and practitioner communities. By foregrounding reflexivity, the study not only deepens theoretical understanding but also equips professionals with frameworks to navigate complex,

real-world challenges. The new knowledge can be used to further the research through hackathons, practitioner-academic summits, or thought leadership roles such as discussant and chair, thus bridging practice and theory (Lee & Lings, 2008). Some examples of the contributions are described below.

This research study contributes extensively to the existing literature about how stakeholders influence sustainable procurement, and how sustainable procurement is aligned to the UN SDGs. The originality of this research lies in the data analysed from varied industries from which many new insights emerged from the global procurement managers. The thesis started by posing two questions to be investigated. The two research questions are:

1. How do stakeholders influence sustainable procurement?
2. How does sustainable procurement align with the UN SDGs?

This chapter will show how the answers to the research questions have provided several contributions to theory and practice. Chapter 5 and chapter 6 are testimony to new contributions delivered by this research study in reference to the existing literature.

7.1.1. Contribution to Theory

According to Boer et al. (2015), "a contribution to theory should be relevant not only for scholar-to-scholar consumption but one with greater scope and potential to influence current and future organisational practice, one that has greater reach and would enable organisation studies to realise its potential as both thought leader and practice leader in the wider society". With this postulation in mind, this research has brought forth several contributions identified for the following areas from the data collected and analysed for this research.

Firstly, this thesis contributes to the existing body of knowledge of Purchasing and Supply Management by elucidating the role of internal and external stakeholders in shaping sustainable procurement practices. Drawing upon the empirical data, this study categorises stakeholder influences into three thematic clusters namely, Materials, Organisational, and Regulations, each representing a distinct dimension of impact. Through these clusters, the research offers an enhanced understanding of how global procurement managers' engagement drive sustainability within procurement processes. Moreover, although the clusters have no rules or patterns across the case studies, they are balanced. All three clusters are influenced by internal and external stakeholders in varied levels in the unique

combination of industries that the data was gathered from, not existent in the current literature. A mentionable contribution is that the internal stakeholder influences are higher than the external stakeholders due to the UN SDG alignment shift from very low to very high (Figure 5.2). In addition, while previous authors in the literature reviewed for this research have written about the influences of stakeholders at the strategic level, this research has identified stakeholder influences at the operational level as well. A point of interest is that the external organisations are only able to recommend SPP to the global procurement managers. Additionally, the findings showed that the suppliers themselves do not proactively add any sustainability practices as a value add to sell their products (discussed in section 5.1.1.). On the other hand, monopolistic suppliers aid to introduce and instruct other suppliers on sustainability. However, these monopolistic suppliers may raise their rates (discussed in section 6), thus adding to the struggles of the global procurement managers to achieve SP. This is a barrier inhibiting sustainable procurement from having a greater alignment towards the UN SDGs. Furthermore, the global procurement managers may offer less options of sustainable suppliers to internal stakeholders because the company's standards may be higher than reasonable local standards to harmonise standards globally (discussed in section 5.1.3.2.1.). These findings broaden the knowledge of the extant literature reviewed for this research.

Secondly, with the data collected and analysed, a Cause-and-Effect Diagram (Figure 5.1) is created to identify some of the challenges in implementing SP activities as discussed in section 5.1.3.3. While there are many Cause-and-Effect Diagrams that are found in the extant literature, the categories (Materials, Organisational, Regulations and Business priorities) used for this research expand the knowledge regarding the studies about aligning sustainable procurement practices to the UN SDGs. The underlying causes that are identified in each of the four categories in the Cause-and-Effect Diagram is an added contribution from previous studies. There are several best practices that drive sustainable procurement. One example is the prioritisation of involving minority owned suppliers to recycle and upcycle materials, although the barrier is that it is not possible for all materials as discussed in section 5. The need for immediate attention is the urgency attribute of the Stakeholder salience theory. Another example is the global procurement managers pooling resources and buying from alternate suppliers to create cumulative impact on the sustainable procurement practices. The ability to influence is the perceived power attribute of the Stakeholder salience theory. The instrumental Stakeholder theory pressure calls for global procurement managers to

consolidate suppliers. The appropriateness of their actions is the legitimacy attribute of the Stakeholder salience theory that helps secure reduced and competitive suppliers as discussed in section 6.1.5. These SPP contribute to UN SDGs 1, 7, 8, 9, 12, 15, 16, and 17. Similarly, talent suppliers from traditionally sourced countries that cost less, have high attrition rates due to fierce competition which is a barrier to implement SP, discussed in section 4 and 5. Therefore, a trend of procuring talent from countries such as Armenia and Turkey within the same time zone enables their economic growth, and reduces this barrier.

Thirdly, another noteworthy contribution is that, as discussed in section 6.1, stakeholder pressures are not always stagnant as they can transition from one attribute to another. The case studies revealed that the three attributes of Stakeholder theory aided the global procurement managers of the seven multinational companies to implement the sustainable procurement practices. To this end this research has identified the emergence of several power, legitimacy and urgency attributes that drive sustainable procurement. These findings deepen the insights found in the extant literature. For instance, the normative stakeholder pressure coming from upper management to promote overall diversity is faced with a challenge when there is lack of engagement between the procurement teams and the HR teams (discussed in section 6.1.5). This is a barrier that lessens alignment of SP to the UN SDGs. Adhering to normative stakeholder pressures helps organisations maintain their legitimacy and social acceptance. The normative perspective emphasises the ethical obligation to treat all stakeholders, including female employees with dignity and respect. The contribution to theory, as discussed in section 6.1.1., shows the difficulties in hiring women to work offshore in CS1. Similarly, as discussed in section 6.1.6, in CS6, qualified women hires are not found in some countries, even though the power attributes for diversity hiring from upper management is in place.

Finally, the power attribute of the Stakeholder theory stipulates that green movements exert pressures on companies influencing decisions and operations. For example, green movements, supported by younger employees, tend to start in the procurement department and then expands to others as discussed in section 6.1.3. Unfortunately, not all countries that the companies operate face the same pressures, as these countries lack the legislation (power attribute) needed for the same. Furthermore, the normative element of the Stakeholder theory argues that corporations are in an open social system, and its purpose should reflect social components. These components are not operational procurement activities and are not used in assessing suppliers, but used for internal reporting, guiding SP with the mapping of the

sustainability reports as discussed in section 6.1.4. Therefore, the perceptions of the global procurement managers on their own operations' strengths and weaknesses are strongly linked to the core competences of the organisation. Hence, these perceptions work enablers or barriers to align SP initiatives to the UN SDGs. In essence, mature companies align with more UN SDGs with their SP operational efficiency strategies from the instrumental Stakeholder theory as discussed in section 6.2.

7.1.2. Contribution to Practice

This research makes significant practical contributions by understanding the risks to lower the barriers to implement SP that align with the UN SDGs. It encourages the global procurement managers to take an integrated approach to evaluating potential suppliers and supplier relationships. This is done through long-term relationship building in the current disruptive supply chain environments. Consequently, the interactions between the suppliers and buyers will enable the implementation of SP to be more streamlined and aligned to the UN SDGs as there is a lack of compliant suppliers as per the findings in section 4.1.4. An illustration of overcoming this barrier is that sustainability knowledge exchange occurs between customers and suppliers during procurement meetings. However, the challenge is that no discussions about raw materials with suppliers take place as discussed in section 5.1.

The research shows that it is critical for the global procurement managers to recognise and identify external and internal stakeholders. It is crucial for them to be mindful of comprehending stakeholder characteristics and behaviours including prioritisation throughout each phase of the procurement process to implement sustainable procurement. Incorporating progressive mindsets are lacking in some hiring contracts as organisational support for embedding SP terms is a challenge, as per the findings in section 4.1.3.2.2. Aside from mindsets, it is clear from the primary and secondary data, discussed in section 4.2.1.3. that the maturity levels of SP embedded into the company reporting is varied. The reasons could be that the global procurement managers are told to focus more on their ESG reporting rather than the UN SDGs.

From the discussions in sections, 4, 5 and 6, it is evident that achieving partnerships helps with aligning with business and societal sustainability goals. The SPP that are driven by the stakeholder pressures aid to achieve the same (Figure 4.1). Supplier partners are unable to provide green solutions in a timely manner due to their lack of knowledge and compliance which are barriers for implementing SPP. Nevertheless, multinational companies extending

loans and technology transfers enable innovative solutions to be delivered earlier by their supplier partners. However, it is difficult for global procurement managers to secure partnerships in developing countries for renewable energy. This can be achieved by broadening supplier bases that can provide carbon neutral solutions through investments, grants, and incentives. Global procurement managers need to align SPP complexities with small, medium, and large suppliers, for example, sourcing from conflict countries as discussed in section 6. Additionally, as discussed in section 6.1.5, while off-the-shelf e-sourcing tools are embedded into the SP ecosystems of the product lifecycle, local sourcing specifications are not included for SP requirements in the software.

7.1.3. Contribution to Environmental, Social Benefits and Policy

Looking through the lens of the best practices of SP conducted by the global procurement managers in the seven multinational companies, solutions to reduced energy consumption, water, and waste has emerged contributing to the betterment of the environment. Promoting transparency (discussed in section 6) when reporting on industrial activities that has potential for SPP, such as, opportunities around the usage of Ozone Depletion Substances (ODS) is a solution. Another solution is to educate customers to accept new brands which are sustainable, thus promoting SPP in its manufacturing phase and SP benefits will drive industry paradigms from cost to sustainability, for example green product substitutions. Artificial Intelligence (AI)-driven analysis of specific buying patterns can help buyers to design more effective programmes.

Moreover, improved health and safety in the entire supply chain arena were noted. An example is better communication through all layers of the company on the importance of targets for sustainability, including SP, will allow each department to set their contributions to align with the corporate aspirations and in turn to the UN SDGs. This can be achieved by a well-communicated strategy shift to quickly cascade down the ranks, making the necessary process changes to incorporate SP. Better working conditions, reduced risk of reputational damage by avoiding modern slavery, child labour, etc. were also some of the results of SP practices embedded in contracts by the global procurement managers in the seven companies researched as discussed in section 5. These solutions are transferrable to other industries, and across borders as well. Furthermore, having a central procurement policy ensures SP is rolled out comprehensively. This includes taking input from all stakeholders in complex organisations which will help to consolidate input from relevant departments, build

consensus, and create a shared understanding of SPP as elaborated in section 6. All these contributions can increase prosperity and improve the lifestyles of future generations with significant contributions towards meeting the strategic objectives of the businesses.

From the above contributions, betterment of SP can be achieved through cooperating with practitioners, engaged scholarship with usable and practical insights, solutions, and geopolitical strategies that will contribute to the UN SDGs. Moreover, they can be comprehendible and utilisable with transferable knowledge. In addition, speaking, moderating and being a panellist at global procurement events and thought leadership meetings will be an added advantage. The benefits and impacts for companies from the above can span across geographies and industries. Producing reports, papers, publishing books, reviews, articles in professional, trade and nonprofit journals will also contribute to the impact on academic and practitioner research. This study also paves the path for future research at the legal and policy levels to be built up.

Some of the policies that multinational companies, governments, suppliers, and industry associations can frame to implement SP in view of this research findings are given below.

Policy makers can create an enabling environment to increase the adoption of SP in multinational companies that contribute to the UN SDGs. It is necessary for multinational companies to separate their GHG emissions into Scope 1, 2 and 3 accountabilities and responsibilities which were not clear from the data gathered as discussed in sections 5 and 6. Moreover, the global procurement managers getting involved in legislative and regulatory rule making, through industry associations are essential to enhance SPP as regulations also dictate the way multinational companies do business. To aid this effort, global procurement managers can be advocates for SP. With input from this research, stakeholders will be able to craft out policies in three areas.

Firstly, on how to interact with stakeholders and galvanise their support in the area of SPP which contributes to UN SDGs 13, 14, 15 and 16.

Secondly, on how to position themselves as an initiating agent of sustainability in their respective industries pertaining to the environment, HR, and accountabilities which contributes to UN SDGs 5, 10, and 16.

Finally, on how multinational companies can be a catalyst by offering loans and transferring technology to their suppliers which will contribute to UN SDGs 8, 12, and 17.

As such, policy makers can create an enabling environment to increase the adoption of SP by companies.

The next section addresses measures (recommendations) that can be taken to implement SP in view of the research findings.

7.2. Recommendations

The summary of the main results of this research brought forth several recommendations. These recommendations concerns real-world uses for the research for real-world situations springing from the findings (Bunton, 2005). The recommendations below have been compiled according to the primary data collected from the global procurement managers and the secondary data from the multinational companies researched.

Each global procurement manager of the industries has their own SP implementation measures that can be taken. Some of the common measures that emerged from this research are the need to have a balance between centralised and decentralised procurement to implement SPP as discussed in sections 5.1.2 and 6.1.6. In addition, it would be beneficial if SP is made part of the multinational companies' culture across all departments. It is recommended that stakeholders take heed of the employees' aspirations, obtain feedback through surveys and act on the results, to retain their talent.

Additionally, from the seven case studies, implementing SP that can be generalisable from the clusters, drivers, barriers, and the gaps that emerged in alignment of SP to the UN SDGs in multinational companies. For example, with regards to materials management, global procurement managers who buy materials from suppliers, who engage in sustainable practices will be able to align their SP with UN SDGs. From an organisational point of view, the number of supply chain personnel well versed in sustainability is limited in multinational companies. Therefore, providing scholarships and fellowships will promote more studies on sustainability. Furthermore, regulatory guidance is needed for the use of AI powered tools for SP for credibility, confidentiality, and reliability purposes.

An interesting finding is that business priorities become a decision-making conflict when global procurement managers endeavour to include SPP as their prerequisites for their organisational goals. From a maturity vantage point, currently, multinational companies have different levels of maturity in SPP. But with the help of neutral societies or agencies of the industry, the margin of the maturity gap can be narrowed by setting a SP benchmark or a SP

roadmap for all global procurement managers in the same business sector to implement. In addition, if all the philanthropic foundations of the multinational companies get more involved in the multinational companies' SP, addressing the social aspects of the UN SDGs will become easier.

From the discussions in sections 5 and 6, generally, organisations need to begin providing specific trainings on UN SDGs. It is also recommended that their procurement departments take on the role of being the principal contact point between the company and their suppliers, to transmit the pressure downstream on the suppliers. To exercise this transfer of pressure effectively, the degree of involvement of their procurement departments will depend on the staffing and the maturity level of the department on matters pertaining to SP. The recommendation to improve the maturity and competence level is through training.

Global procurement managers are giving their suppliers Science Based Targets on what to achieve periodically as explored in section 5. For these achievements to take root, it is recommended that the suppliers are audited and held to the required standards. Prioritising supplier field audits over paper audits will enable high spend SPP to take corrective actions quickly. This, in turn helps in developing local communities and aligning with the appropriate UN SDGs. These efforts make economic sense and strengthen the multinational companies' brand recognition in the developing world.

More specifically, this chapter also provides specific recommendations for the global procurement managers of some of the multinational companies, given that they belong to different industry sectors and must meet industry related regulatory requirements. The following are the recommendations.

7.2.1. CS1

- Develop robust service & supply contracts with non-negotiable SP clauses will allow SP implementation with reduced cost and time.
- Implement SPP in innovative ways in offshore rigs by salvaging usable parts and component materials before recycling.
- Conduct joint trainings with vendors and tiered vendors to provide for employees' mindset change to promote and implement sustainable procurement practices.
- Collaborate with universities for research and exchange of ideas as it is not currently existing from the data collected.

7.2.2. CS2

- Frequently recalibrate SP objectives to maintain the course of attaining sustainability as SP is a microcosm in high margin industries where business needs precede SP targets.
- Include all tiers of suppliers in the SP journey and encourage their contribution to sustainability.
- Provide suppliers with technology to make appropriate products according to SPP thus enhancing partnership for goals.
- Increase understanding about the materials purchased so that SPP relatable to products can be implemented.

7.2.3. CS3

- Participate in collective SP initiatives within the industry to gain traction for more SP practices.
- Encourage bottoms-up SP initiatives from employees to spread SP awareness and commitment.
- Collaborate among all departments to breakdown silo mentality when implementing SPPs.

7.2.4. CS5

- Inculcate situational flexibility in procurement departments executing SP.
- Encourage procurement departments to work their way up to C levels to give input for strategy building.
- Collaborate among all procurement professionals in the various parts of the company to have a single focused effort to implement SP.

7.2.5. CS6

- Be a resource for upper management to lead by example to promote SPP to the wider society.
- Promote SPP through reverse mentoring by the millennials who have a SP mindset.
- Re-establish supplier day events to strengthen supplier partnerships and education in SPP.

7.2.6. CS7

- Be a catalyst to grow within communities, by procuring from small, medium and start-up firms, for example in IT sectors.

The above recommendations are laid out from the findings of this research to improve the SP implementation undertaken by the global procurement managers. But as in any research, there are a few limitations that will aid the direction for future studies. These limitations and opportunities for future research are elaborated in the next section.

7.3. Limitations and future research

7.3.1. Limitations

Using the qualitative method of collecting primary data from semi-structured interviews has significant advantages. This is because the research uses the live experiences of research participants. Like other methods, there are a few methodological limitations for this research.

Firstly, the participants in this research were selected from a wide range of stakeholders from different multinational companies rather than several participants from a single company. This is an added benefit for this research and an extension of prior research. Nevertheless, the limitation of this approach for the research may inhibit making broad generalisations, due to lack of random selection of participants.

Secondly, alternative methodological approaches such as mixed methods and quantitative validation were not used for this research. Reflecting on the research design, the focus was given mainly on how the data collected would impact on the robustness of the findings. Furthermore, the chosen qualitative approaches, allowed for comprehending perspectives, experiences and understandings of the individual actors (Gelo et al., 2008) as stakeholder influences was the main focus for this research. The commitment to see through the lens of the subjects of the study with close involvement permitted contextual understanding of the research (Bryman, 2017). As such qualitative research was deemed to be the appropriate approach for this research as it is more fluid and flexible allowing for unanticipated findings (Bryman, 1984). Therefore, quantitative methods were not used. Nevertheless, the process in the qualitative data analysis may have vulnerability to the researcher's own interpretation.

Thirdly, the element of bias cannot be eliminated because the research design uses semi-structured interviews as the primary method of data collection. Nevertheless, great care was taken to ensure the element of bias would have the least impact. That is why, only a few from each multinational company were chosen as participants. Furthermore, the participants

were chosen such that they were highly qualified, experienced and from suitable levels in the topic to be researched so that the participants did not convey what the researcher wanted to hear, but this limitation cannot be fully denied. Another limitation is that only English language literature has been reviewed for this research.

Moreover, after covid, most employees were working from home. So, video or face-to-face interviews were the only option they gave. Therefore, physical onsite observations were not possible. Thus, work can be conducted to address the above for future research agenda.

This leads to providing directions for future research in the next section.

7.3.2. Future research directions

This research has brought forth several significant findings which has prompted many avenues for future research as these are out of the scope of this research. Future research can be conducted for the following niche areas.

This research was not done for small and medium-sized companies or one geography or industry alone. In addition, the research can be conducted for each subsidiary company and its departments of these multinational companies in the future. Neither were all the sectors and verticals of the multinational companies researched. A fruitful avenue for further research would also be to investigate longitudinal study for this research.

Another interesting avenue for future research would be to explore, adding sub themes to research the influences of the various stakeholders on SP. For example, the stakeholder influences on SP that aligns with each of the seventeen UN SDGs can be researched individually. Another noteworthy area that research can be conducted is to study the meta indicators of the UN SDGs individually for all the seventeen goals.

Some other topics for future research related to SP are information transmission, inventory management, production planning, usage of AI tools and location selection. Peripheral industries can also be researched in the future. Other methodologies can be utilised for future research, such as using the participatory method, to examine practice, and enhance it. Maybe this research can be analysed in other settings (example: - controlled settings).

Future research can be conducted using other theories. An example of a theory that would best fit to be used for future research is the Actor Network theory (ANT). ANT brings out the importance of every actant whether person, object, or organisation in a social

network. ANT proposes that society is continually undergoing changes and entities are under reconstruction, therefore society is in a continuous reconfiguration (Murdock & Varnes, 2018).

Future studies are encouraged to make use of this study for further investigation of sustainable procurement.

"Propositions form the basis for scientific research" (Avan & White, 2001). As such this research has stated a few propositions in the next section to further validate this research.

7.4. Propositions

From analysing the seven case studies, I offer four propositions for future research to investigate. While Sayed et al. (2021) have written propositions about SP comparing in-house and outsourcing implementation modes, this study goes beyond this context and draws propositions from other findings and the gaps that emerged in aligning SP to the UN SDGs. The propositions developed from this research are:

> Proposition 1 – Global procurement managers facing higher pressures from internal stakeholders are more likely to align their SP decisions and initiatives to the UN SDGs.
>
> Proposition 2 – The existence of regulatory benchmarking, SP policy, and the upper management involvement in the wider sustainability agenda lead to greater alignment of SP with UN SDGs.
>
> Proposition 3 – Democratising of SP knowledge, strategic positioning of SPP and inculcating SP awareness are positively associated with successful outcomes of SP programmes.
>
> Proposition 4 – The narrower the perceived core capabilities of organisations, the narrower the alignment of the decisions of the global procurement managers with the UN SDGs.

The next section presents the final considerations of this chapter.

7.5. Final considerations

Overall, this study encourages researchers, suppliers, customers, and management to rethink the influences that stakeholders have on SP and its alignment to the UN SDGs. It can be ascertained that the data obtained from the global procurement managers of these firms, can be generalised with many other firms in different sectors, geographies and industries that

experience some of the same stakeholders' influences, and trade-offs. These case studies help to better comprehend the influences of the stakeholders,' companies' commitments, and efforts at all levels of the procurement department's activities and processes. The influences of policies and activities of several departments along with external stakeholders also needs to be noted. In practical terms, the analysis can be a guiding instrument for the global procurement managers of similar and non-similar firms for their SP practices and initiatives. These insights contribute to the need for further research in several different areas discussed.

This study provides a novel perspective of how the role of the global procurement managers in all the companies across different industries and geographies have changed from buying agents to value creating units. The internal and external stakeholders are discussed separately in the above sections. It is also evident that other departments of the companies can influence the procurement departments. In essence, the global procurement managers investigate what is happening around the world and have an annual assessment of the suppliers in the larger risk areas. It is not in the scope of the businesses to alleviate hunger (UN SDG 2) directly. However, indirectly, when companies contribute towards the other UN SDGs, they help in addressing hunger (UN SDG 2). Additionally, the secondary data show that all the companies are less inclined to publicly state their position on pure social issues such as no poverty (UN SDG 1), and zero hunger (UN SDG 2). For example, in the O & G company, the sustainability policy document does not refer to any of the above. However, they commit to safety, the environment, business ethics, and performance to stakeholders. Their corporate citizenship is exhibited through addressing business related and climate issues, which are reflected by the rest of the UN SDGs. Companies implement SP activities that are in line with their business's goals. They do not look into the UN SDGs and then implement SP activities. Conversely, the global procurement managers of all the companies interviewed seek to know the SPP and the impact they have on business and society (Bello-Pintado et al., 2023).

This study helps to better comprehend the influences of the stakeholders', companies' commitments, and efforts at all levels of the procurement department's activities and processes to contribute to the UN SDGs (Weerasinghe et al., 2023). As a consequence, the influences of policies and activities of several departments along with external stakeholders will then be aligned to the seventeen UN SDGs. The research implications of this study are to create a better understanding of how stakeholders influence SP and how SP aligns with the UN SDGs. The practical implications help to reduce trade-offs when seeking to align their SP

practices with the UN SDGs by formulating a procurement strategy and becoming more aware of SP's alignment to the UN SDGs. It will also support the suppliers, buyers, business units, NGOs, governments, customers, and end users while responding to triggers, changing organisational structures appropriately. It will aid the global procurement managers to establish best practices for SP as well.

Looking at the multinational companies in the case studies and their competitors, the challenge faced by the global procurement managers is to identify acceptable integration between the quest for profits versus the quest for sustainability, when the economic tides turn. After all, they are in business to generate profits, and it is the fruits of the stakeholder pressures for profits that fund sustainability projects. The procurement departments are only able to achieve this through increased productivity throughout the supply chain and leveraging all their suppliers and tiered suppliers.

The pressures faced by the global procurement managers to implement SP differs with their industry and their business strategies. All businesses and their competitors studied were focused on value creation and profitability. As such they placed importance on addressing the coercive pressures from their stakeholders, increasing shareholder values.

Furthermore, to date, in the current literature review, there is no literature that writes about the transitionary behaviour from employee power to legitimised purpose with regards to younger generation as discussed in section 6.1.2. The younger employees from the procurement department, want to see their companies do more, as they see the moral value in sustainable procurement practices. This pressure varies with the company-culture and where the companies are located. There is recent recognition by these multinational companies that their work force needs to be represented by the community where they operate. Consciously, they have instituted merit-based DEI programmes. Additionally, the global procurement managers recognise these transitions early and adapt their responses accordingly. For example, the global procurement managers exhibit agile behaviours by picking their sustainability projects, calibrating the level of effort that they put into the project, completing them and moving on to the next sustainable procurement project, based on their economic agenda.

Consequently, the quest to use clean energy and engaging suppliers to reduce their carbon emissions (UN SDG 13) are on the top of the procurement department’s sustainability target list. In addition, companies have made concerted efforts to reduce

consumption of materials (UN SDG 12). The global procurement managers of the multinational companies are engaged in a race, with their peers, which is healthy competition, to meet or better the targets set by their companies.

The global procurement managers' SP strategies include local sourcing and the transfer of knowledge to their partner suppliers. However, the percentage of local supply versus imported supply varies with the sophistication of their service offerings, products, and the availability of the raw materials. Nevertheless, the interplay of the two normative and instrumental Stakeholder theory perspectives helps determine the best stakeholder management practices that align with and help the company achieve its strategic goals. Executing local sourcing and partnering, stem from their corporate strategies. The recommendation is for their procurement departments to pivot, making accommodations and taking informed risks on what is available within the region. Instead of being contradictory or separate, the normative and instrumental perspectives of the Stakeholder theory influence and build on each other in the above ways.

The interplay between normative and instrumental Stakeholder theory perspectives urges inter-company collaboration. Companies are encouraged to collaborate with each other, through associations such as Together for Sustainability and The Clean Energy Alliance. It is recommended that they sign up to adhere to industry specific and protocols that promote sustainable procurement. The need to address the reduction of Scope 3 emissions (emissions from third party providers) is a recent and challenging exercise undertaken by these multinational companies. Scope 3 emission reductions require collaborations with global transportation companies, either individually or through associations, as it involves multiple geographical jurisdictions. Collectively, they need to apply pressures on their third-party providers to comply. The companies' purchasing power is a major source of influence supported by the global procurement managers. A third-party provider's dependence on a company for a significant portion of its revenue gives the global procurement managers substantial leverage.

Multinational companies collaborate with tertiary education establishments undertaking research, provide funding and to use them as a talent pool. This is not by chance, but more of choice. It is recommended that the global procurement managers harness the unbiased energy and knowledge of these institutions to embark on greenfield SP projects. Most importantly, multinational companies are urged to make organisational changes at the supervisory levels,

including the procurement department heads, design mandatory training programmes, institute ethics, and codes of conduct, and put in a robust and accountable governance system spearheaded by their Board of Directors.

Finally, the topic being discussed in this study is just at the tip of the iceberg for trade, and societal change. This argument is only the prelude for more investigations and finding patterns to strengthen the sustainability of the other elements of the supply chain. Although some UN SDGs are being addressed predominantly in this study, the consequential impact of SP spreads across all seventeen UN SDGs as well, as they are interconnected. In conclusion, the societal issues must be addressed through industrial growth, good governance and partnerships with NGOs, universities, and local governments.

In the light of the above discussions, findings and conclusions, the question that remains is, whether the UN SDGs are the right indicators, and have they been thought through? If achieved at what cost?

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Appendices

Appendix A: Sample of the data analysis of CS3 of the second interviewee from raw data

	Raw data							Data analysis			
Samples	**Per second interviewee - CS3**	**SPP**	**Stakeholders influencing SPP**	**Int/Ext**	**Barriers**	**Drivers**	**Location evidence in raw data Interview 2**	**SDG alignment**	**SH Theory**	**SH pressures**	**SPP Clusters**
1	Global corporate goals like we want to have 100% green electricity in Europe	setting concrete and measurable sustainability goals	European government, procurement dept, upper management	Int and Ext	no clear guidelines	100% green electricity European mandate, budget support	pg10 (12:31)	13	Instrumental	Regulatory	Regulatory
2	Is a full traceability of our suppliers and the supplier of our supplier and supplier so fully upstream	full upstream traceability	vendors	Ext	less data availability	customer request third party platforms	pg16 (18:42)	12, 17	Legitimacy	Customer	Materials
3	Two organizations which were RSPO, but they were blamed for child labor practice	suppliers' labour practices investigations/audits by procurement department	procurement dept	Int	some services are local needs alone, child labour practice	work with suppliers to ensure best practices for SP	pg16 (19:59)	8, 16	Urgency	Community	Materials

SH - Stakeholders, SDGs – United Nations Sustainable Development goals, SPP - sustainable procurement practices
Source: Author's own creation

Appendix B: Sample items coded from the empirical data of CS3 Interviewee 2

*Colour code: SPP- grey, Stakeholder – light green, Barriers– red, Drivers – purple,
UN SDGs - Numerals (1 to 17) - dark green

Sample 1 from (pg10):

(Research Student) 12:31
So when it comes to departments such as procurement departments, then the procurement department will have the long term or short term goals in alignment with the corporate goals, right? Would you be able to tell me something about it?
(Research Interviewee) 12:46
No, not that that we are not, uh, dual thoughts.
So we have, uh, you know, bit abstract global corporate goals like we want to have 100% green electricity in Europe Procurement department government
No, that's which I'm achieving or trying to achieve.
Uh, but we don't have, let's say, a clear guideline on, OK, we have so much investment budget upper management to ensure that we have so much CO2 reduction 13 or if you can choose between product A or B, what can be the cost difference in order to fulfil sustainability or a carbon neutral, versus best cost ~~a~~ targets. So, I think we have some global goal set, but to make it more concrete and measurable, we are not there yet.

Sample 2 from (pg16):

(Research Student) 18:42
When it comes to a customer request, what kind of request are you talking about?
(Research Interviewee) 18:49~~.~~

Oh, it can be very diverse. Uh, for example Chanel
No, no. Uh, yeah, organization. And what?
(Research Student) 18:58
Mm-hmm.
(Research Interviewee) 19:00
What? They asked now, for example, is a full traceability of our suppliers and the supplier of our supplier and supplier so fully upstream. 12, 17 they have a third party which launches a platform, via which all vendors. But also, your vendors' vendor etcetera should join. And then disclose their supply chain and the more the more data you provide to higher-your score the less data you provide the worse your score is.

Sample 3 from (pg16):

(Research Student) 19:59
And now when you talk about pressures media pressures, is there any media pressures that made you go from procurement to sustainable procurement?
(Research Interviewee) 20:02
Yeah.
(Research Student) 20:18
As a company, as a company, as a whole.
Ohh, maybe your department.
(Research Interviewee) 20:23
Not, uh, not from media pressure.
(Research Student) 20:25
And so umm.

(Research Interviewee) 20:28
What?
What I can think of is on palm.
So this year there were two organizations which were RSPO but they were blamed for child labour practice.
(Research Student) 20:32
Mm-hmm.
(Research Interviewee) 20:43
Uh, yeah, we did a full investigation on the sources that we work with to ensure that those two companies were not in our direct supply chain. 8, 16
But yeah, that does not really answer your question because we were already with RSPO, but it was not a media topic that came up, so it did not make us go to join RSPO

Appendix C: Questionnaire for semi-structured interviews

IQ 1. Can we start with a brief introduction about you?

IQ 2. How long have you been involved with procurement?

IQ 3. What are your roles and responsibilities?

IQ 4. What does sustainability or the UN SDGs mean for you personally?

IQ 5. Could you please tell me about the overall sustainability initiatives in the procurement area/department of your company in the past 5 – 10 years?

IQ 6. How different are the current initiatives from the past ones?

IQ 7. Have you been involved in or leading in any sustainability initiatives in procurement?

IQ 8. What do you think triggered the adoption of those initiatives?

RQ1: How do stakeholders influence Sustainable Procurement (SP) in firms?

IQ 9. What are your views about the roles of the procurement department in your organisation?

IQ 10. How do other departments (Finance, Marketing, Operations, Legal, IT, HR) influence your purchasing decisions?

IQ 11. How do other departments influence the adoption of SP practices?

IQ 12. How are your SP programmes supported by senior management, employees etc., (internal)? What about your external stakeholders (suppliers, customers, government, etc.)?

IQ 13. What events or who provoked organisational changes pertaining to SP in your firm?

IQ 14. What organisational issues in your company are holding you back from fully enforcing SP on every supplier and why?

IQ 15. What collaborative relationships pertaining to SP do you have with suppliers?

RQ2 How does SP align with United Nations Sustainable Development Goals (UN SDGs)?

IQ 16. What are the organisational changes made due to SP policies?

IQ 17. How were the practices initiated, developed, and maintained/internalised?

IQ 18. What trade-offs do you experience while choosing suppliers more aligned with the UN SDGs?

IQ 19. What trainings are given by your organisation on UN SDGs? How are they related to SP practices?

IQ 20. By incorporating SP, which of the UN SDGs received the most attention and why?

IQ 21. What prominence is given to SP initiatives in your company's reporting? How are they related to your contribution to UN SDGs?

IQ 22. What type of value does your stakeholders see in your SP initiatives and its alignment with UN SDGs?