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Reporting on the mental health of employees: a normative framework

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Reporting on the mental health of employees:

A normative framework

A research report submitted by

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In partial fulfilment of the requirements for the degree of

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Abstract

Mental health is a pervasive problem in our current society. Mental health is influenced by stress, much of which derives from the workplace. In this way, organisations impact the mental health of their employees. Organisations are also impacted by employee mental health through the performance and productivity of employees. By preserving and supporting the mental health of their employees, organisations create value through human, intellectual, financial and social capital. There is currently no formal guidance on how organisations should address and report on employee mental health. This study serves as the first of its kind to address this issue through the development of a normative framework for employee mental health reporting. The study samples the integrated reports of the JSE Top 40 companies from 2017 to 2019 to identify aspects of mental health that are currently considered in the disclosures provided by these organisations. These disclosures are aggregated and categorised according to the pre-determined elements of the proposed framework. The current reporting practices on employee mental health are expanded to develop a comprehensive reporting model with practical recommendations. The model serves to guide organisations on how to report on their efforts to identify and address the mental health issues faced by their employees. The study contributed towards the limited body of knowledge about reporting on social issues and has implications for the performance of organisations and mental health awareness.

Key words

Mental health, mental health disorder, mental health reporting, reporting framework.

Declaration

I, John Jude Wilkinson, declare that this research report is my own work except as indicated in the references and acknowledgments. It is submitted in partial fulfilment of the requirements for the degree of Master of Commerce in Accounting at the University of the Witwatersrand, Johannesburg. It has not been submitted before for any degree or examination at this or any other university.

John Jude Wilkinson

John Jude Wilkinson

Signed at Sandton

On the 23rd day of January 2022

Dedication and acknowledgement

I would like to give thanks to the following who assisted me in completing my thesis:

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1. Introduction

Mental health is a serious matter affecting approximately half of the human population (Jorm, 2000; Prince et al., 2007). Organisations influence the mental health of their employees through work-related stressors (de Lange, Taris, Kompier, Houtman, & Bongers, 2005). In turn, employee mental health influences the productivity and performance of organisations (Baron & Salzer, 2002; Black & Lynch, 1996; Ulrich, 1998).

This study aims to develop a normative framework for reporting on employee mental health. The study draws on the existing literature on the concept of environmental accounting and, through additional research and observation, adapts this concept to mental health and its implications for human, intellectual and social capital.

Prior research is used to identify employee mental health themes which may be expected to be addressed by organisations. These themes are used to develop a framework for employee mental health reporting. Existing mental health disclosures are used to build on this framework and develop a complete normative framework for reporting on the mental health of employees and its value-creation implications.

1.1. Context of the study

Given the prevalence of mental health disorders (Jorm, 2000; Prince et al., 2007), many organisations are likely to be affected by the mental health of their employees. Employee mental health affects productivity and cognitive ability through various physical and mood-related symptoms (Baron & Salzer, 2002; Jorm, 2000; Kasl, 1973). This has implications for the value of companies' human and intellectual capital (Black & Lynch, 1996; Ulrich, 1998).

The employees themselves see value in the improvement and maintenance of their mental health (Greenwood & Anderson, 2009; Jorm, 2000). By demonstrating care and concern for employees, organisations generate additional value through the development of legitimacy and social capital (Hoffmann & Lutz, 2015).

Organisations can modify their policies and strategies to accommodate the mental health of their employees (Baron & Salzer, 2002; de Lange et al., 2005; Ho, 1997; Jorm, 2000). These efforts generate value for the organisations and their employees.

Because of the value implications of employee mental health for organisations, a comprehensive mental health section may need to be included in integrated reports (Abeysekera, 2013). This position is discussed in more detail in Section 2.5.

1.2. Significance of the study

This research is the first to address reporting on mental health. The study builds on research in integrated reporting and the consideration of social issues to build the first normative framework for mental health reporting. This is a significant development in integrated reporting and has implications for mental health awareness (Jorm, 2000). The framework developed in this study draws on disclosures included in the integrated reports of the JSE top 40 companies to ensure that the issues included in the framework are of relevance to the organisations for which it is developed.

Mental health reporting draws on principles adopted in environmental and extinction accounting (Atkins & Maroun, 2018; Maroun & Atkins, 2018). This study develops a normative framework for organisations wishing to provide a comprehensive report on the mental health of their employees. The framework adds to the limited body of research on reporting on social issues. This contributes to the development and enhancement of organisations' integrated reporting practices. The mental health reporting framework provides theoretical guidance on how to report on human, intellectual and social capital generated through the mental health of employees (consider Atkins & Maroun, 2018; Maroun & Atkins, 2018).

The mental health reporting framework can be adopted by all companies wishing to disclose their consideration of the mental health needs of their employees. By considering the mental health needs of employees and applying the mental health reporting framework developed in this study, these companies gain legitimacy and build their social capital among employees and the users of the financial statements (Fukuyama, 2001). Considering and reporting on employee mental health also generates value through human, intellectual and financial capital by improving productivity and enhancing the cognitive abilities of employees (Baron & Salzer, 2002; Black & Lynch, 1996; Ulrich, 1998).

This research is relevant for accounting practitioners as it provides normative recommendations for reporting on value creation through the mental health of employees. This is a field in which limited practical guidance exists. Through the adoption of mental health reporting, practitioners can improve the quality of their integrated reporting practices.

1.3. Research objective

The objective of this study is to develop a normative framework for reporting on the mental health of employees. The study aims to prove that the mental health of employees is an important issue which organisations should focus on addressing. The issue of employee mental health is disaggregated into specific components, each of which is addressed by the framework developed in Section 4.

1.4. Assumptions, limitations and delimitations

This study samples the integrated reports of 40 large, listed companies over three years. It is possible that reports outside of this sample contain different disclosures and disclosure themes relating to mental health. These disclosures and themes will not be identified and cannot be included in the process of creating a normative employee mental health reporting framework. This implies a possible incompleteness of this framework. Additions to this framework are deferred for future research.

The study develops a framework for reporting on employee mental health. No evidence is obtained to support the materiality of mental health. It is assumed that the employee mental health implications discussed in this paper are sufficiently material for the mental health of employees to be discussed in organisations' integrated reports.

This research is exploratory and normative. Empirical confirmation and quantification of disclosure trends are not within the scope of this study. Testing the value relevance and interconnections between employee mental health disclosures and entity characteristics is deferred for further research.

1.5. Definition of terms

Mental health is the condition of one's mind (Jahoda, 1958).

Mental health disorders are neuropsychiatric disorders (Prince et al., 2007) which present both physical and mood-related symptoms (Jorm, 2000) and hinder one's ability to lead a functional life (Kasl, 1973).

Employee mental health reporting refers to the process of reporting on the mental health of employees. This is achieved using the reporting framework developed by this study. For the purpose of this study, "employee mental health reporting" and "mental health reporting" are used interchangeably.

2. Literature review

2.1. Mental health

Mental health refers to the condition of one's mind (Jahoda, 1958). The deterioration of mental health leads to the development of mental health disorders, which include conditions such as depression and schizophrenia (Prince et al., 2007). Approximately half of the population will experience at least one mental health disorder in their lifetime (Jorm, 2000). Such disorders are likely to affect the entire human population at some point, be it directly or indirectly. An estimated 31,7% of years lived with diseases globally is attributable to neuropsychiatric disorders, being mostly mental health disorders. This is significant compared to the 21% attributable to heart disease and the 12% attributable to cancer (Prince et al., 2007). These figures emphasise the global importance of mental health and mental health disorders.

There is a widespread lack of public knowledge and awareness about mental health and mental health disorders (Patel, Flisher, Hetrick, & McGorry, 2007). This is mostly attributable to a lack of institutional efforts to improve mental health knowledge and promote awareness regarding mental health disorders (Jorm, 2000). Educational mental health workshops can improve mental health literacy and assist in eliminating the stigma around mental health disorders (Jorm, 2000; Pinfold, Stuart, Thornicroft, & Arboleda-Flórez, 2005). Educational workshops on mental health are significantly less common than those targeted at cancer or heart disease, despite the relative prevalence of mental health disorders (Jorm, 2000; Prince et al., 2007).

Mental health disorders can be developed during any stage of life but are most common during the ages 12-24. Irrespective of the time at which a disorder develops, it tends to persists into adult life (Patel et al., 2007). Stressful events in an individual's life can often cause the development of a mental health disorder or trigger the onset of a mental health disorder which already existed (Jorm, 2000). In both adults and youth, mental health is generally of a lower standard among individuals of a lower socioeconomic status (Dooley & Catalano, 1977; Kasl, 1973) and in developing countries (Group, 2007). This is attributable to the stress caused by poverty and unemployment (Patel et al., 2007). Young adults of a low socioeconomic status can be assessed as being at high risk of developing mental health disorders (Xiong et al., 2020). The risk of facing mental health challenges has increased significantly as a result of the recent outbreak of the Covid-19 pandemic and the consequent lockdowns around the world (Torales, O'Higgins, Castaldelli-Maia, & Ventriglio, 2020; Xiong et al.,

2020)[1]. The pandemic has led to a global increase in individuals experiencing mental health challenges such as anxiety, depression and stress (Serafini et al., 2020; Torales et al., 2020; Xiong et al., 2020).

Mental health disorders affect individuals through both physical and mood-related symptoms (Jorm, 2000). Many of the physical symptoms are similar to the symptoms of other health conditions such as heart disease. Evidence suggests that mental health disorders may even contribute to the development of these conditions (Prince et al., 2007). Mood-related symptoms alter the behaviour of the individual (Dooley & Catalano, 1977). These symptoms are categorised as psychiatric symptoms and deficits in both interpersonal and cognitive skills (Baron & Salzer, 2002). While mental health disorders can lead to outcomes such as suicide, addiction and violent crime, it is important to understand the severity of other symptoms which may appear to be less significant (Dooley & Catalano, 1977; Hall & Prochaska, 2009; Patel et al., 2007). Symptoms of mental health disorders include decreased motivation levels, paranoia, hallucinations, hostility, antisocial behaviour and the inability to think clearly and to solve problems (Baron & Salzer, 2002). All of these symptoms adversely affect the individual's ability to live a normal, social and functional life (Kasl, 1973).

While severe and often permanent (Patel et al., 2007), mental health disorders can be treated, managed and, at times, prevented (Jorm, 2000). The treatment and management of mental health disorders includes medication and rehabilitation (Baron & Salzer, 2002). There are also various methods of self-help as well as the availability of professional help within the mental health profession (Jorm, 2000). Unfortunately, mental health challenges are widely neglected and very little attention is given to meeting the needs of those suffering from mental health disorders (Biggs, Hovey, Tyson, & MacDonald, 2010; Patel et al., 2007). In order to provide these individuals with the support they need, additional efforts need to be made to promote awareness and understanding of the mental health challenges that are so commonly faced (Jorm, 2000). The ways in which organisations impact the mental health of their employees are discussed in Section 2.2.

2.2. How organisations impact employee mental health

Stress, caused by life events, negatively impacts the mental health of individuals (Jorm, 2000). Much of this stress can develop in the workplace and directly impact the employees of an organisation (Park, 2007). Work-related stress may be caused by a stressful work environment or evaluations of work

[1] It must be noted that this study was performed using integrated reports over the period 2017 to 2019 (see Section 3.2). This was before the Covid-19 outbreak in 2020. As a result, the implications of Covid-19 have not been considered in the disclosures identified. However, the research was conducted during the 2020 year. The impact of Covid-19 is therefore assessed as relevant at the time of the study and has been taken into consideration in the development of the reporting framework.

creating real or perceived pressure on employees (de Lange et al., 2005). Stress originating from the work environment is constantly present and this stress is amplified during times of job changes (Dooley & Catalano, 1977). Increases in work-related stress are largely attributable to working overtime, taking on new responsibilities and working under increased uncertainty (Dooley & Catalano, 1977; Kasl, 1973). Work-related stress has become increasingly prevalent because of the rapid workplace changes taking place as a result of the Covid-19 pandemic. These changes include remote working, increased reliance on technology, salary adjustments, unusual working hours and possible retrenchments (Bick, Blandin, & Mertens, 2020; Brynjolfsson et al., 2020; Kramer & Kramer, 2020).

Work stress is further amplified by pressure on employees caused by constantly increasing expectations within the labour market (Baron & Salzer, 2002). High demands, low levels of control and limited support from superiors are all factors which lead to increases in work-related stress (de Lange et al., 2005). Excessive workloads, work-related stress and job dissatisfaction contribute to the deterioration of mental health of employees (Ho, 1997). It is especially important for employers to consider that many employees taking on new jobs are often between the ages of 16 and 24 years old. These employees are in the age-range in which the development of mental health disorders is most common (Patel et al., 2007). Consideration should also be given to the additional mental health risk faced by employees of lower economic status and those working in low-income positions (Dooley & Catalano, 1977; Group, 2007; Kasl, 1973; Patel et al., 2007).

Economic fluctuations have been found to be a significant cause of stress and, consequently, the development of mental health disorders (Dooley & Catalano, 1977). For employees, the stress arising from economic fluctuations can be primarily attributable to increased job uncertainty. In times of poor economic performance, employees face an increased risk of retrenchment and unemployment (Dooley & Catalano, 1977; Kasl, 1973). This results in increased workloads and creates additional pressure to meet the demands of employers in an attempt to survive during challenging times (Baron & Salzer, 2002). In times of prosperous economic performance, employees are faced with the possibility of promotions to higher-paying positions. These new positions generally include higher demands from employers as well as new responsibilities, resulting in increased stress levels (de Lange et al., 2005; Dooley & Catalano, 1977; Kasl, 1973). The economic crisis caused by the Covid-19 pandemic has led to increased unemployment and job insecurity. This has been a significant contributor to the mental health disorders which have resulted from the pandemic (Serafini et al., 2020).

While fluctuations in economic conditions are not within the control of an organisation, it can control the way in which it responds to these conditions (King, Plosser, Stock, & Watson, 1987). By considering the mental health of employees in decision-making processes, organisations become aware of the additional mental health risks faced during times of economic fluctuations (Dooley & Catalano, 1977; Jorm, 2000; Kasl, 1973). Organisations may respond to this risk by increasing support for employee mental health during these times (Prince et al., 2007).

Organisations have the power to reduce the extent to which they negatively affect the mental health of employees. This can be achieved by taking the mental health needs of employees into account in the organisation's decision-making processes and acting with consideration for these needs (Jorm, 2000). Actions can also be taken by organisations to improve the mental health of employees (Ho, 1997; Thøgersen-Ntoumani, Fox, & Ntoumanis, 2005). Improvements in employee mental health have various implications for organisations, as discussed in Section 2.3.

2.3. The relevance of mental health in organisations

Given the prevalence of mental health disorders (Jorm, 2000; Prince et al., 2007), organisations need to be mindful of the mental health risks being faced by their employees (Jorm, 2000). Organisations also need to understand how employee mental health problems can impact, whether directly or indirectly (Baron & Salzer, 2002; Bashir & Ismail Ramay, 2010). The main impact is the effect of employee mental health problems on an organisation's ability to create and maintain value (Biggs et al., 2010; Flower, 2015). In understanding the potential impact of mental health in organisations, its relevance and importance will become clear, and organisational responses to mental health problems can be developed accordingly. The relevance of mental health for value creation is based on the principles of stakeholder theory, as explained in Section 2.3.1.

2.3.1. Stakeholder theory and value creation

Value created by organisations is measured by the movement in the value of its six capitals – financial, manufactured, human, social, intellectual and natural (IIRC, 2013). Financial capital is a measurement of value created by the financial performance of an organisation. Historically, this value has been the primary focus of organisations in terms of both strategy and accounting (Flower, 2015). This is in line with shareholder theory, which considers the creation of value for shareholders to be the sole responsibility of the directors and management of an organisation (Moore, 1999).

According to stakeholder theory, "the interests of all stakeholders are of intrinsic value" (Donaldson & Preston, 1995, p. 67). Stakeholder theory encompasses value created for a broad range of

stakeholders and for the company itself (IIRC, 2013). All individuals or groups which have any interest in the organisation or are influenced by the organisation in any way are stakeholders of the organisation (Abeysekera, 2013). The consideration of the "legitimate interests" (Donaldson & Preston, 1995, p. 67) of these stakeholders causes a shift in managerial focus (Friedman & Miles, 2002) to ensure that value is created, not only for shareholders but also for all stakeholders (Moore, 1999). In doing so, organisations are seen to serve multiple purposes for multiple, diverse stakeholders (Hoffmann & Lutz, 2015).

In order to achieve the objective of creating value for all stakeholders, organisations must understand the value which these complex stakeholders seek and how this value can be measured (Harrison & Wicks, 2013). The six capitals identified by the IIRC can be used to understand and frame the needs of organisations' diverse stakeholders (IIRC, 2013). This includes the needs of employees, which are important stakeholders in any organisation (Greenwood, 2008; Jones, 1997). Organisations rely on their employees to ensure that their operations effectively contribute to the achievement of their strategic objectives (Greenwood & Anderson, 2009). In turn, employees rely on the organisations by which they are employed to satisfy their employment-related needs. These include job security, workplace safety and fair working conditions (consider Greenwood, 2008). These needs are more likely to be met when the mental health of employees is considered a priority by their employers (de Lange et al., 2005; Jorm, 2000; Prince et al., 2007).

The consideration of the six capitals ensures that the wellbeing of non-financial stakeholders is not sacrificed for financial gain (IIRC, 2013). This results in the creation of sustainable value for all stakeholders (Moore, 1999). Through manufactured capital, the production capabilities of organisations are assessed (IIRC, 2013). The enhancement of these capabilities allows organisations to contribute to the industrial and technological development of the environment in which they operate. Human and intellectual capital serve the interests of individual stakeholders within the organisation by maintaining and developing their knowledge and skills (Edvinsson & Sullivan, 1996; Wößmann, 2003). Social capital is the value created by these individuals' co-operative relationships with organisations (Fukuyama, 2001). Natural capital encourages the preservation and restoration of the environment, ecosystems and natural resources (Ekins, 2003; Wackernagel et al., 1999).

Improving and maintaining the mental health of employees creates value for the organisation by which they are employed and the employees themselves (Jorm, 2000; Prince et al., 2007). The mental health and wellbeing of employees is crucial for the performance of an organisation (Baron & Salzer, 2002), which results in value for all stakeholders. The mental health of employees impacts an

organisation's human, intellectual, financial and social capitals (Baron & Salzer, 2002; Bashir & Ismail Ramay, 2010; Fukuyama, 2001; Ulrich, 1998). Through these capitals, employee mental health directly affects the organisation's ability to create value. The ways in which organisations can create value by considering the mental health of their employees are discussed in Section 2.3.2.

2.3.2. The relevance of employee mental health for value creation

The effects of mental health disorders make it challenging for employees to remain efficient in a work environment (Baron & Salzer, 2002; Biggs et al., 2010; Sen & Van de Walle, 2014). Inefficiencies arise as a result of the inability to function effectively (Kasl, 1973). This is caused by physical responses to poor mental health, including memory loss and the inability to process information (Bazarko, Cate, Azocar, & Kreitzer, 2013; Jorm, 2000). In addition to factors hindering the ability to work effectively, poor mental health also causes a lack of enthusiasm and motivation (Kasl, 1973; Thøgersen-Ntoumani et al., 2005). Low levels of enthusiasm lead to higher rates of absenteeism, further impacting the efficiency and productivity of employees (Ho, 1997; Kasl, 1973; Ulrich, 1998).

As mental health affects productivity among employees, it has implications for an organisation's human capital (Bashir & Ismail Ramay, 2010; Black & Lynch, 1996). Human capital has been found to have a direct influence on the success of an organisation (Unger, Rauch, Frese, & Rosenbusch, 2011). Investments in human capital often require organisations to allocate current resources to the development and wellbeing of staff in order to generate future additional income (Wößmann, 2003). In the context of mental health, examples of human capital investment may include decreased workloads, increased levels of social support in the workplace (de Lange et al., 2005) and the implementation of corporate health care programs (Ho, 1997). While these initiatives may result in increased costs for organisations, the costs are outweighed by the long-term benefits of the value added to human capital (Wößmann, 2003). This leads to sustainable earnings and returns which prompt investors to overlook current performance decreases as a trade-off for future performance increases (Hartzmark & Sussman, 2019).

As explained in Section 2.1, mental health impacts the cognitive ability of employees (Baron & Salzer, 2002; Biggs et al., 2010) with implications for the development and maintenance of an organisation's intellectual capital (Ulrich, 1998). The intellectual capital effects of mental health problems are a result of the negative effects of stress on decision-making and problem-solving abilities (Sen & Van de Walle, 2014) and the diminution of individuals' ability to be creative and drive innovation at their place of employment (Biggs et al., 2010). These abilities are often necessary for individuals to perform their work at the required standard (Baron & Salzer, 2002). The diminution of these abilities negatively

impacts the competence of employees, which reduces the organisation's ability to create and maintain long-term value through the development and utilisation of intellectual capital (Ulrich, 1998).

By considering the mental health of employees, organisations improve employees' attitude towards work (de Lange et al., 2005). This results in increased commitment levels from employees. Committed employees are more likely to support their organisations and drive innovation in the workplace (Ulrich, 1998). This innovation contributes to the strengthening of intellectual capital (Abeysekera, 2013; IIRC, 2013; Ulrich, 1998).

The development of mental health disorders by an organisation's employees may lead to increased staff turnover rates as individuals become incapable of performing their duties (Baron & Salzer, 2002; de Lange et al., 2005). This leads to a reduction of value through human and intellectual capital (Black & Lynch, 1996; Ulrich, 1998). High staff turnover results in increased costs because of recruitment and training which negatively impacts financial capital (Carroll, Marchington, Earnshaw, & Taylor, 1999).

Corporate health care programs have been found to be effective in improving job satisfaction and employee productivity while decreasing health care costs, staff turnover rates and absenteeism rates (Ho, 1997). Many of these programs have primarily focused on promoting fitness and exercise among employees which has resulted in a reduction in stress levels (Thøgersen-Ntoumani et al., 2005). Workplace stress is a proven cause of negative work performance caused by decreases in job satisfaction and productivity levels in employees (Bashir & Ismail Ramay, 2010; de Lange et al., 2005; Park, 2007). This illustrates a link between work-related stress and job performance, while the effectiveness of corporate health care programs demonstrates the practical ability of organisations to manage this stress (Bazarko et al., 2013; Ho, 1997). Managing stress levels and promoting mental health among employees results in organisations increasing the value of their human and intellectual capital (Bashir & Ismail Ramay, 2010; Black & Lynch, 1996; Ulrich, 1998).

The consideration of the wellbeing of employees demonstrates corporate citizenship and stakeholder inclusivity (Ulrich, 1998). Organisations can develop mutually beneficial relationships with their employees by acknowledging their needs (Hoffmann & Lutz, 2015). These relationships increase the value of an organisation's social capital (Fukuyama, 2001) and provide an opportunity to gain valuable insights from employees within the organisation (Wayne Gould, 2012). Reporting on the consideration of employee mental health illustrates the stakeholder-inclusive attitude of the reporting entity which generates additional legitimacy and social capital among various stakeholders, including employees (Castelló & Lozano, 2011; Fukuyama, 2001). Social capital creates advocacy among stakeholders.

When stakeholders are satisfied with the practices of an organisation, they are more likely to promote that organisation to others (Hoffmann & Lutz, 2015; Sashi, 2012). This will allow organisations to attract key stakeholders such as staff (Thøgersen-Ntoumani et al., 2005), customers (Sashi, 2012) and investors (Hartzmark & Sussman, 2019).

Employee mental health programs and initiatives benefit the employees receiving them, the organisations providing them and various other affected stakeholders (Bazarko et al., 2013). By managing the stress levels of staff, organisations demonstrate care and concern for the wellbeing of their employees (Ho, 1997). This concern improves the image and reputation of the organisation which contributes to the enhancement of social capital (Castelló & Lozano, 2011; Fukuyama, 2001). This results in the attraction and retention of better employees as they feel more valued at work (Thøgersen-Ntoumani et al., 2005; Ulrich, 1998). With better employees comes improvements in efficiency, productivity and innovation (Carroll et al., 1999) This enhances the value of the organisation's human and intellectual capitals (Black & Lynch, 1996; Ulrich, 1998). The financial benefits of these outcomes outweigh the cost of the programs implemented to achieve them, resulting in an overall increase in the value of financial capital (Ho, 1997; Wößmann, 2003). This improved financial performance is attractive to investors, creditors and other stakeholders with a financial interest in the organisation (Lennard, 2007).

Value creation has various implications, including the ability to continue as a going concern, to generate returns for investors and to repay creditors (Flower, 2015). It is in the best interest of organisations, investors and creditors to be mindful of the mental health challenges faced by employees (Jorm, 2000). Efforts to reduce mental health risks and combat mental health disorders may assist organisations in creating sustainable value (Friedman & Miles, 2002). The actions which can be taken by organisations to improve employee mental health are detailed in Section 2.4.

2.4. Supporting and sustaining employee mental health

Professional help and medication are available for the treatment of mental health disorders (Baron & Salzer, 2002). Though effective, these treatments are not sufficient. Those suffering from challenges relating to mental health require assistance from others and social support in order to live functional lives (Jorm, 2000). This includes support from loved ones, as well as support within a working environment (de Lange et al., 2005). The support received in a work environment allows employees with mental health disorders to feel as if they can cope in the workplace and encourages them to be productive at their places of employment. This creates sustainability in the organisation's workforce (Baron & Salzer, 2002).

In order to create sustainability in their workforce, organisations need to explore ways in which they can provide support to those suffering from mental health disorders and implement them, where possible (Baron & Salzer, 2002). Examples of mental health support include decreasing demands during stressful times or providing guidance when employees are faced with uncertainty (de Lange et al., 2005; Dooley & Catalano, 1977). Organisations may also implement programs specifically designed to improve and maintain the mental health of employees (Bazarko et al., 2013; Ho, 1997). Further efforts can be made to identify mental health problems faced by employees and encourage them to seek professional help where appropriate (Baron & Salzer, 2002; Jorm, 2000).

It is important for organisations to acknowledge the effects which mental health disorders can have and manage employees' mental health challenges in the same way as a physical illness. This can only be achieved if organisations acknowledge the value and importance of employee mental health and do not become preoccupied with economic gains (Patel et al., 2007). Possibly the most crucial aspect of support in the workplace is to create awareness of the challenges being faced and to work towards eliminating the stigma associated with mental illness (Jorm, 2000; Prince et al., 2007). By implementing these support mechanisms in the workplace, organisations provide a conducive working environment for employees facing mental health disorders and prevent further mental health disorders from developing (Baron & Salzer, 2002; Biggs et al., 2010; Jorm, 2000).

In addition to the support which can be provided to employees in the general work environment, the development of advanced employment rehabilitation programs is strongly encouraged (Baron & Salzer, 2002). There are various benefits of paid employment for individuals who have suffered from severe mental health disorders (Biggs et al., 2010; Perkins & Rinaldi, 2002). Very often, individuals recovering from these disorders want to return to work but are unable to do so under normal working conditions (Baron & Salzer, 2002). Even those who are confident enough to return to work are often not given the opportunity to do so because of discrimination in recruitment processes resulting from their psychiatric history (Biggs et al., 2010; Carroll et al., 1999; Perkins & Rinaldi, 2002). Returning to work is more likely if it is done through a rehabilitation program (Baron & Salzer, 2002). Such programs can assist individuals to adjust to the working environment without being fully exposed to the overwhelming stresses associated with starting a new job (Dooley & Catalano, 1977; Kasl, 1973). These programs may include basic responsibilities, additional supervision and ongoing support from supervisors in order to encourage those who have suffered from mental health disorders to return to the working environment (Biggs et al., 2010; de Lange et al., 2005).

The need to create awareness of mental health problems among employees and provide support to those facing these problems is especially relevant in a South African context. This is supported by the high rates of unemployment and poverty in South Africa (Woolard, 2002) and the link between these socioeconomic factors and deteriorating mental health (Group, 2007; Kasl, 1973; Patel et al., 2007). It is necessary for South African organisations to understand and acknowledge the mental health challenges faced by the country and take action to combat and prevent these (Baron & Salzer, 2002; de Lange et al., 2005; Group, 2007; Jorm, 2000). These actions can be facilitated through employee mental health reporting, as discussed in Section 2.5.

2.5. Reporting implications

Accounting is a phenomenon which is constantly evolving (Hopwood, 1987). This evolution is caused by the need for accounting to adapt in order to accommodate the constantly changing needs of the users of financial statements (Reimsbach, Hahn, & Gürtürk, 2018). As these users shift their focus towards sustainability rather than short-term results (Hartzmark & Sussman, 2019), non-financial disclosures have become an increasingly important aspect of accounting (Rezaee & Tuo, 2017). The purpose of these disclosures is to provide the users with information relating not only to the current financial performance of a reporting entity but also to its strategy and governance (Abeysekera, 2013; IIRC, 2013; Reed & Buckley, 1988). The provision of non-financial information alongside financial information allows users to gain a holistic view of the reporting entity (IIRC, 2013). This allows users to assess the sustainability of the organisation's practices (Reimsbach et al., 2018). Sustainability is a factor which many users, including investors, creditors, customers and suppliers, will consider useful and take into account in their decision-making process (Hartzmark & Sussman, 2019; Lennard, 2007).

Different types of accounting and reporting systems have emerged to complement the one-dimensional focus of financial statements with material non-financial metrics. Examples include social and environmental reporting (Gray, Kouhy, & Lavers, 1995) and sustainability reporting (Maclaren, 1996). Integrated reporting is the most recent development in the broader sustainable reporting and business management movement (De Villiers, Hsiao, & Maroun, 2017). An integrated report is defined by the International Integrated Reporting Council (IIRC) as (IIRC, 2013, p. 7):

> *A concise communication about how an organization's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value over the short, medium and long term.*

The purpose of integrated reporting is to hold organisations accountable for their decisions and how they impact the environment in which they operate (Abeysekera, 2013; Donaldson & Preston, 1995). This accountability encourages organisations to think and act in a responsible, sustainable and ethical manner to create and sustain long-term value (Stubbs & Higgins, 2014).

As discussed in Section 2.2, the actions and decisions of organisations impact the mental health of employees. The organisation's mental health impacts should be disclosed and discussed in the integrated report. In doing so, organisations are encouraged to consider employee mental health implications in their decision-making processes. Employee mental health reporting can be implemented effectively using the normative reporting framework provided in Section 2.5.1.

2.5.1. A normative reporting framework

Efforts by organisations to manage, maintain and improve the mental health of employees should be disclosed in the integrated report (consider Abeysekera, 2013). In addition to the benefit obtained through these efforts, an organisation's concern for the mental health of its employees constitutes responsible and ethical behaviour (IoDSA, 2016; Stubbs & Higgins, 2014) as encouraged by integrated reporting (Abeysekera, 2013; IIRC, 2013; IoDSA, 2016). In a South African context specifically, this contributes to compliance with the recommended governance principles of King IV (IoDSA, 2016; Padayachee, 2017). Disclosure of these efforts and their effects allows organisations to convey this positive behaviour and generate legitimacy and social capital among the users of the financial statements (Fukuyama, 2001; Reimsbach et al., 2018).

Mental health is a complex topic which may be difficult for organisations to understand (Heath, 2004). The various factors contributing to the mental health of employees require the development of a detailed reporting process (consider Maroun & Atkins, 2018). The complexities and inherent subjectivity of mental health make the implementation of such a reporting process challenging. The development of a normative framework provides guidance on reporting matters and reduces complexities and uncertainty (Miller & Bahnson, 2010). The development of such a framework for reporting on employee mental health makes it possible for organisations to adopt a reporting process which adequately addresses the intricacies of employee mental health and its implications for value creation.

Table 2.1 provides a provisional framework for mental health reporting. The framework has been developed with reference to a previously developed framework for extinction accounting (Atkins & Maroun, 2018; Maroun & Atkins, 2018). The extinction accounting framework is an appropriate basis

on which to build the mental health reporting framework as it relates to the provision of disclosures around organisations' efforts to address a relevant non-financial issue. Both extinction accounting and mental health reporting aim to enhance the integrated reporting practices of the organisations adopting the respective frameworks. The elements of the framework are explained below. Each element of this table can be applied by an organisation in preparing relevant disclosures relating to the mental health of their employees.

Table 2.1: Elements of mental health reporting

Element	Purpose	Details
1. Context of mental health reporting	Identify the mental health risks faced by employees and discuss reasons why organisations may need to address these	• Identify the activities and decisions of the organisation which may impact the mental health of employees • Identify high-risk employees whose mental health responses to actions and decisions should be closely monitored • Discuss management's moral, ethical, emotional, financial and reputational motives for addressing employee mental health risks • Report on the organisation's overall attitude to the consideration of the mental health of employees • Identify how the mental health of employees and reporting on employee mental health may impact the organisation's ability to generate value in terms of the 6 capitals
2. Action-focused reporting	Identify and explain the actions taken, or to be taken, by the organisation to address mental health risks and challenges faced by employees	• Describe the actions and initiatives taken, or to be taken, by the organisation to prevent the deterioration of employee mental health • Discuss the actions and initiatives implemented, or to be implemented, to address the mental health problems already experienced by employees • Provide reasons why the employees addressed were identified as being at risk in terms of mental health and how the relevant actions and initiatives were selected
3. Partnership reporting	Discuss the partnerships formed to assist in addressing employee mental health risks	• Report on partnerships entered with mental health professionals such as psychologists and psychiatrists to address the organisation's impact on the mental health of its employees • Discuss any information provided by the organisation to mental health professionals to assist with the prediction and prevention of mental health challenges • Identify any insights provided by the mental health professionals to assist the organisation to reduce its negative impact on the mental health of employees

Element	Purpose	Details
4. Stakeholder engagement	Discuss the nature, extent and results of stakeholder engagement with employees	• Report on engagement with employees and any insights gained from these engagements which relate to employee mental health • Discuss how the organisation is perceived to be impacting the mental health of employees and ways in which the situation can be improved
5. Analysis, assessment and reflection	Evaluate the effectiveness of initiatives and partnerships implemented and revise if necessary	• Continually assess the organisation's impact on the mental health of employees • Continually assess the mental health levels of employees in general and specific high-risk employees • Assess the effectiveness of initiatives and partnerships in reducing negative impacts and increasing positive impacts on employee mental health • Develop and track key performance indicators based on the objectives of mental health actions and initiatives to be used to assess their effectiveness • Adjust any initiatives and partnerships which are not achieving the desired results
6. Reporting	Report on the progress made in addressing the mental health risks experienced by employees and discuss future actions and their expected results	• Assess the extent to which the initiatives taken have assisted in addressing employee mental health risks • Describe how these initiatives have created value for the organisation and its stakeholders in terms of the 6 capitals • Ensure that key risks relating to employee mental health are assessed, disclosed and continually monitored as part of the corporate strategy • Discuss how employee mental health challenges and risks may negatively impact the organisation and report on the progress made to prevent this, both now and in the future

Element 1 – Context of mental health reporting:

Reporting on the mental health of employees creates awareness and understanding of the mental health challenges being faced (Jorm, 2000). It also allows stakeholders to see that the reporting entity is aware of these challenges and acknowledges their severity (Maroun & Atkins, 2018). Organisations which understand the mental health risks faced by employees will take these risks into account in their strategic decision-making processes (de Lange et al., 2005).

The task of addressing these risks and challenges can then be incorporated into the corporate strategy of the organisation (IIRC, 2013). In doing so, organisations demonstrate their understanding of the link between their operations and the mental health risks and challenges faced by employees (Consider Maroun & Atkins, 2018). They also commit to adjusting their corporate strategy to incorporate efforts towards the outcome of mitigating these risks and addressing these challenges. Efforts to achieve this outcome will be discussed in more detail in the later elements of this analysis.

Element 2 – Action-focused reporting:

Organisations need to explain how the policies incorporated into their strategy are translated into actions (Reed & Buckley, 1988). To do this, organisations should assess the extent of mental health risks faced by their employees and the extent to which they can mitigate these risks. This assessment should include the identification of specific risks and an explanation of why these risks need to be addressed (Jorm, 2000). Actions and initiatives should be put in place to prevent and manage mental health problems faced by employees (Ho, 1997). The development and implementation of these initiatives should be incorporated into the organisation's corporate strategy (Friedman & Miles, 2002). Organisations must provide details of the actions taken to address the mental health challenges of employees and the objectives and results of these actions (IIRC, 2013). This serves as proof that action has taken place and links this action to the creation of value for the organisation and its stakeholders (Harrison & Wicks, 2013; IIRC, 2013).

Element 3 – Partnership reporting:

Although social support within an organisation can be beneficial for employees, corporate managers are not equipped with the tools necessary to provide those suffering from mental health disorders with the full extent of help which they need (Ryan, Sherman, & Judd, 1994). It is often necessary for these individuals to seek professional help within the mental health profession (Jorm, 2000). Partnerships and relationships with these professionals may assist the employees of organisations in seeking the necessary assistance. These professionals may include psychologists, psychiatrists and counsellors.

Organisations, through their exposure to employee mental health problems and their knowledge of markets and industries, can assist the mental health profession in addressing issues by providing information on their possible origins. The development of partnerships with mental health professionals can assist these professionals in understanding the mental health challenges currently being faced, as well as anticipating and preventing challenges which may be faced in the future (Dooley & Catalano, 1977). These insights will enhance the mental health services received by employees and other stakeholders.

Element 4 – Stakeholder engagement:

To understand fully the mental health challenges faced by employees and the impact that organisations may have on these, the opinions of these employees must be considered (Jorm, 2000). Employees can provide insight about how they believe organisations can provide them with mental health support. Such insight should be taken into account when developing responses to mental health issues (Dumay & Dai, 2017). Employees may also express opinions regarding the organisation's current and past impact on their mental health.

Element 5 – Analysis, assessment and reflection:

In order to assess the results of efforts to mitigate employee mental health risks, organisations should implement key performance indicators (KPIs). The KPIs selected will be specific to the objectives set by the organisation (Chae, 2009). Appropriate KPIs for the assessment of employee mental health initiatives may include employee enthusiasm levels or absenteeism rates (Ho, 1997). The implementation of these KPIs will make the evaluation process simpler and more consistent.

Element 6 – Reporting:

The purpose of mental health reporting is for organisations to provide details of the mental health risks and challenges faced by their employees and the organisation's ability to impact these (de Lange et al., 2005). The consideration of these challenges includes their impact on other aspects of the organisation. Organisations need to demonstrate an understanding that employee mental health problems may impact the value of the organisation as a whole (Friedman & Miles, 2002).

The reporting of employee mental health initiatives must include details of the costs incurred and the expected value to be created (Ho, 1997). Timelines will assist users to understand when and how this value is expected to be realised. Value should be categorised into the value to be created for the organisation and for others (IIRC, 2013). This information is relevant as it will allow users to predict the future performance of the reporting entity (IASB, 2020). Costs and value created can be both

qualitative and quantitative (IIRC, 2013). The nature of each disclosure should correspond with the nature of the cost and value of the initiatives addressed by the disclosure. Qualitative costs and values should be explained, while quantitative costs and values should be expressed numerically. The process followed to develop the mental health reporting framework is described in Section 3.

3. Methodology

3.1. Overview of methodology

As discussed in Section 1.1, this study develops a normative framework for reporting on employee mental health. The study draws on the existing literature on the concept of environmental accounting and, through additional research and observation, adapts this concept to human capital and mental health reporting.

The complexity and inherent subjectivity of reporting on mental health requires this study to follow a qualitative method (consider De Villiers, Dumay, & Maroun, 2019; Maroun & Atkins, 2018). A thematic content analysis was used to collect the data. This method is appropriate for analysing unstructured data such as the non-statutory disclosures contained in sustainability and integrated reports (Samkin, Schneider, & Tappin, 2014).

The integrated reports of the JSE Top 40 companies, ranked by market capitalisation, were analysed for disclosures relating to employee mental health. Disclosures regarding mental health are non-financial and are most likely to be found in a company's sustainability and integrated reports (Solomon & Maroun, 2012). Existing employee mental health disclosures were documented and aggregated thematically, using the provisional outline in Table 2.1. This aggregation was used to develop a comprehensive normative employee mental health reporting framework (Adapted from Maroun & Atkins, 2018).

3.2. Population and sample selection

The population of this study is all listed companies[2]. To ensure that the framework is complete, the sample was selected purposefully to maximise the availability of data (Creswell, 2014; Sekaran & Bougie, 2016). The sample is made up of the companies within the population which are assessed to be most likely to contain disclosures relating to employee mental health.

[2] Listed companies prepare integrated reports. The framework for employee mental health reporting is applicable to all of these companies and may be used to improve the quality of their non-financial disclosures.

Large listed companies generally demonstrate a higher degree of integrated reporting practices (Jallow, Ntim, Opong, Danbolt, & Thomas, 2012) because of their exposure to public scrutiny and the resources available to them (Alrazi, De Villiers, & Van Staden, 2015; Deegan, Rankin, & Tobin, 2002). Large companies are most likely to consider and report on their impact on the mental health of employees (Gan, 2006). Listed companies' integrated reports are also available to the public and can be easily accessed for this study (Botha, 2015; Creswell, 2014; Samkin et al., 2014).

All data were collected from companies listed on the JSE in South Africa. This is because the country is renowned for its corporate governance (Jallow et al., 2012) and its advanced non-financial reporting environment (Maroun, Coldwell, & Segal, 2014). Companies listed on the JSE are more likely to include voluntary disclosures in their integrated reports. These include disclosures relating to employee mental health used in the process of developing the normative reporting model discussed in Section 2.5.2. The final sample is the JSE Top 40 listed companies, ranked by market capitalisation, as at the close of business on Friday 17 April 2020. The list of companies' reports used in this study is provided in Appendix B.

The likelihood of providing disclosures relating to employee mental health is the only aspect which was considered in selecting this sample. The aggregation of data across multiple industries allows for the development of a framework which can be applied by all companies. Testing for the effects which industry, size and business model have on individual companies' mental health reporting is deferred for future research.

To gain full exposure to disclosures across varying economic and reporting environments, the analysis was conducted on reports over three years. The period commencing 1 January 2017 and ending 31 December 2019 was purposefully selected (Creswell, 2014) as this is most recent. Integrated reports from this period should contain the most comprehensive non-financial disclosures because of constant developments in integrated reporting (De Villiers, Unerman, & Rinaldi, 2014). In a South African context, this includes the recent application of the King IV Report on Corporate Governance for South Africa, introduced in 2016, which requires companies to address social issues (IoDSA, 2016; Judin, 2018; Padayachee, 2017). These social issues include the mental health of employees.

A total of 111 reports were analysed, as detailed in Table 3.1. The JSE Top 40 included two sets of two companies which form part of the same groups of companies and share integrated reports. Three other reports within the sample were not accessible to the researcher. All findings of employee mental health disclosures were documented and reviewed (discussed in Section 3.3).

The purpose of this research is not to generalise findings on the mental health disclosures provided by companies. Instead, the disclosures included in the reports are analysed to understand the aspects of employee mental health deemed important by companies. These aspects, among others discovered through the review of existing literature on mental health, have been considered in the development of the framework presented in Section 4 of this study. As a result, the reliability of the study is not reduced by the reports which were not accessible to the researcher.

Table 3.1: Sample Selection

Year	Desired number of reports	Number of reports unavailable	Number of reports used
2017	40	2	38
2018	40	3	37
2019	40	4	36
Total	120	9	111

3.3. Data collection and analysis

The sustainability and integrated reports of the JSE Top 40 companies were analysed in detail to identify any disclosures relating to the mental health of employees (Marx & Mohammadali-Haji, 2014). Mental health disclosures include acknowledgements of mental health challenges being faced by employees, the extent to which the organisation can control these challenges and efforts made or to be made to improve employee mental health. Each disclosure was listed on a disclosure register. The register was updated continuously to account for any additional disclosures identified throughout the analysis.

The reports were analysed deductively (Finfgeld-Connett, 2014) for disclosures relating to the mental health of employees. Each report was searched for specific keywords which relate to mental health. The following keywords were used to search each of the reports: mental, health, wellness, wellbeing, anxious, anxiety, stress, depress, schizo, overwork, disorder, psych, rehab, counsel, therapy, therapies, therapist, emotion, suicide and intervention[3].

Where disclosures relating to employee mental health were identified, the sections in which these disclosures were contained were isolated. These sections were analysed in detail on a paragraph-by-

[3] Words were specifically shortened to generate complete search results. For example, a search for "*psych*" may generate results for *psyche, psychology, psychologist, psychological* and *psychosocial*.

paragraph basis[4] for further employee mental health disclosures. The list of keywords used to search reports was continuously updated throughout the data collection process to include any additional mental health key words identified during the analysis. The keywords used in this study were selected by the researcher based on prior literature and an ongoing analysis of the disclosures identified. The keywords therefore may be incomplete and some relevant mental health disclosures may not have been identified in this study. Once all reports had been analysed, the process described above was reperformed on all reports to ensure that no employee mental health disclosures were omitted.

All relevant disclosures identified and listed in the disclosure register were treated as open codes (Creswell, 2014; Tesch, 2013). These disclosures were aggregated to allow a holistic view of all employee mental health disclosures made by the 40 companies over the 5 years. The aggregated disclosures were analysed individually and categorised into pre-determined axial codes, based on the elements per Table 2.1 (Adapted from Samkin et al., 2014). Selective coding was performed for each element to avoid repetition and ensure completeness.

It must be iterated that the coding process was based on the content or meaning of the disclosures only; frequency tables by disclosures and themes have not been generated and scientific coding of text (to test for correlations or to generate statistical inferences) has not been performed.

The research followed an iterative process in which themes omitted from the register outlined in Table 2.1 were identified in reports. Where a new disclosure theme was identified, it was added to the register, and the new register was used to perform the coding of each report again. This process was repeated until all themes had been accounted for and used in the coding of all reports (Samkin et al., 2014).

The disaggregation of the mental health disclosures identified forms the basis of a normative framework for employee mental health reporting. Examples of existing disclosures relating to each 'element' have been applied to the framework to illustrate what a comprehensive report on employee mental health would contain.

3.4. Validity and reliability

All coding was performed by the researcher. The qualitative nature of the study creates an inherent subjectivity in the coding process. This does not reduce the legitimacy of the process, nor does it affect the validity and reliability of the study (Aldridge & Aldridge, 1996; Creswell, 2014). The keyword search

[4] Paragraphs were selected as the most appropriate unit of account to avoid overlooking key details and interconnections among disclosures. Paragraphs provide additional context, allowing for the extraction of value, meaning and ideas which would otherwise not have been possible by analysing words or sentences.

discussed in Section 3.3 was used to ensure the completeness of data[5]. A review process was implemented by reperforming the analysis and coding one month after the initial analysis. Inconsistencies were documented and reviewed. Any uncertainty regarding the thematic categorization of disclosures or the organisation of open codes to axial codes was discussed and confirmed with the supervisor.

All companies selected for testing are listed on the JSE. All JSE-listed companies are required to have their financial statements externally audited (Moloi & Barac, 2010). This includes auditing the integrated reports. Although the assurance provided over the disclosures contained in integrated reports is not as strong as over the financial statements, some extent of assurance is obtained (Oprisorak, 2015). This enhances the validity and reliability of the disclosure which ensures that the employee mental health reporting framework created by this study is based on reasonable and realistic expectations.

A pilot study was conducted on a portion of the study's sample to verify the availability of useful data with the sample. Five companies were selected from the JSE Top 40 in alphabetical order. The 2019 integrated reports of these five companies were downloaded and the analysis and coding described in Section 3.3 were applied.

All five reports included disclosures relating to the mental health of employees. These statements focused on the mental health and wellbeing of employees within the workplace and included details of corporate wellness programmes. The aggregated findings included disclosures relating to stakeholder engagement in the form of employee mental health risk assessments, healthcare partnerships to facilitate employee wellness programs and evaluations of initiatives aimed at improving employee mental health. An example of the data analysis and mapping to the axial codes per Table 2.1 is presented in Appendix A.

The framework developed by this study applies to companies wishing to report on the mental health of their employees. The analysis of the reports was performed systematically to ensure that all results found are accurate and reliable (Samkin et al., 2014). The disclosures were categorised according to the finalised pre-determined mental health themes outlined in Table 2.1. No disclosures or disclosure themes were restricted to specific industries, company sizes or geographical locations. This allows for

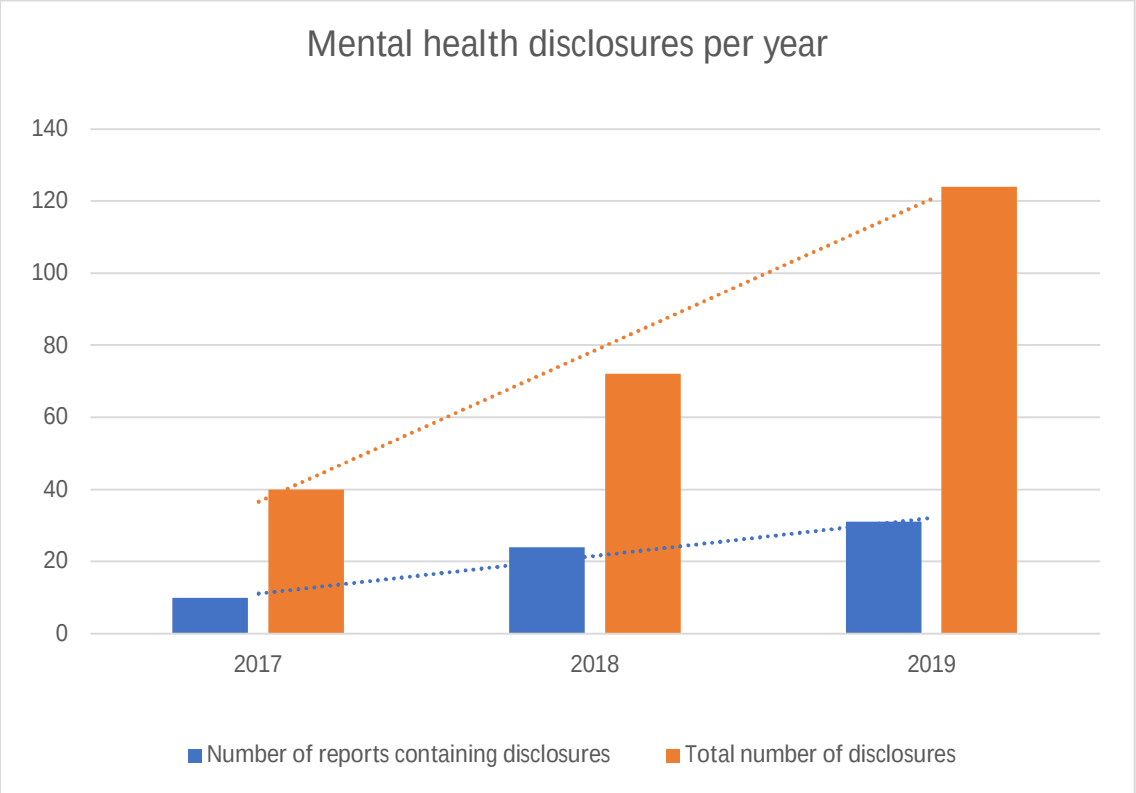
[5] This study is non-experimental (Gordon & Porter, 2009) and does not test the existence of any relationships in a positivist sense. Instead, it relies on the pre-existing relationship between the size of companies and the quality of non-financial disclosures which they present. This relationship has already been proven (Jallow et al., 2012) and can be relied upon without negatively impacting the validity of the results. Relying on this relationship creates a valid assumption that the disclosures identified in the reports of the JSE Top 40, in aggregate over the three-year period selected, provide sufficient detail in the normative mental health reporting framework developed.

the widespread practical application of the framework developed (Consider Gordon & Porter, 2009). The findings used to develop this framework are detailed in Section 4.

4. Results

A total of 111 reports were analysed using the process described in Section 3.3. Sixty-five reports included examples of disclosures relating to the mental health of employees. The reports containing employee mental health disclosures were made up of 31 reports from the 2019 year-end, 24 reports from the 2018 year-end and 10 reports from the 2017 year-end. A total of 236 open-code disclosures were identified for mapping to axial-codes per Table 2.1. These were made up of 124 disclosures from the 2019 year-end, and 72 and 40 disclosures from the 2018 and 2017 year-ends, respectively. The yearly increase in the number of mental health disclosures provided by organisations illustrates the increasing importance of mental health to these organisations and the users of their financial statements. The distribution of mental health disclosures across the respective years is summarised in Figure 4.1:

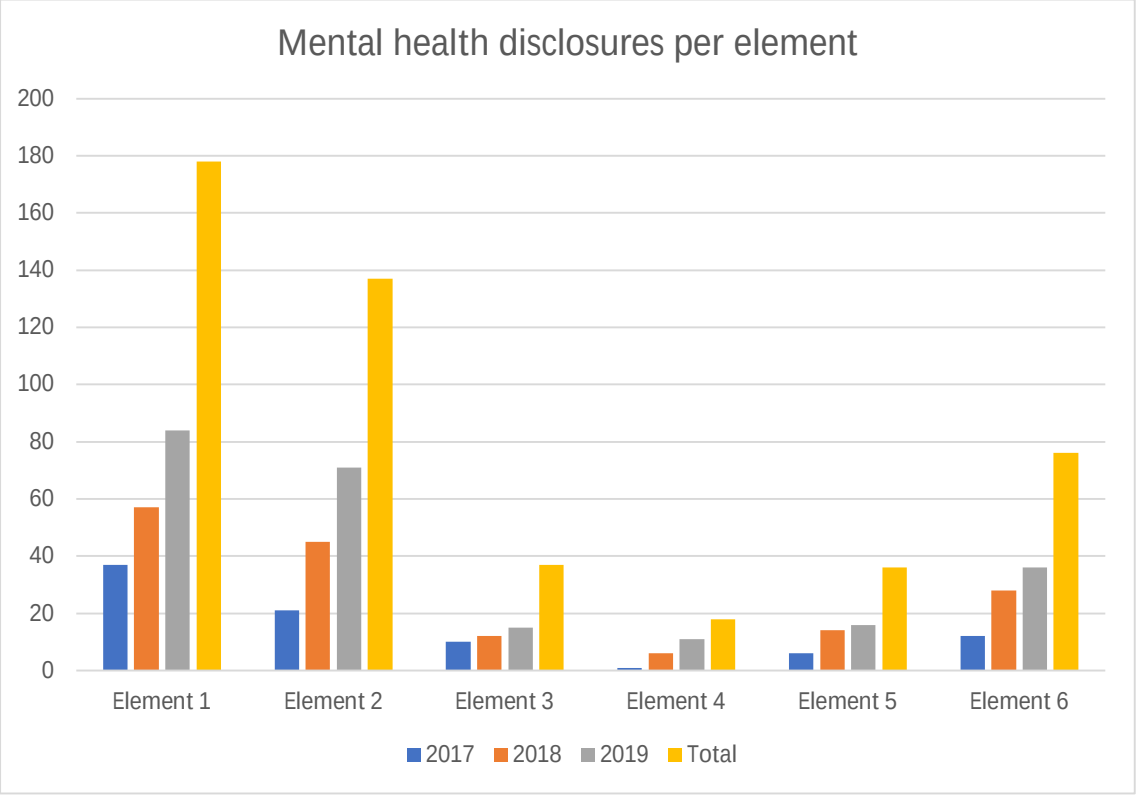
Figure 4.1: Mental health disclosures per year



The employee mental health disclosures provided in 2018 and 2019 mostly included more detail than those provided in 2017. Mental health disclosures in reports from 2017 were seldom linked to employees. The increased detail of the disclosures in 2018 and 2019 may be attributable to the delayed application of the principles of King IV (IoDSA, 2016; Padayachee, 2017) or in response to the global emphasis placed on mental health in recent years (Group, 2007; Patel et al., 2007; Prince et al., 2007).

The frequency of disclosures differed significantly across the six elements of the framework. Elements 1 and 2 were addressed relatively frequently, while the other elements were addressed to a lesser extent. Many disclosures addressed multiple elements of the framework. Almost all of the identified disclosures addressed ether Element 1, Element 2 or both. The number of disclosures addressing each element of the framework each year and in total is provided in Figure 4.2:

Figure 4.2: Mental health disclosures per element



Elements 1 to 5 are discussed in detail in Sections 4.1 to 4.4. The discussion includes examples of disclosures which address each element. The aggregate of these five elements and their relationships with one another influence the process of mental health reporting. This process is the sixth and final element of the framework. Element 6 is discussed in Section 4.5, which includes the final framework for reporting on the mental health of employees.

4.1. Element 1 – Context of mental health reporting

As illustrated in Figure 4.2, Element 1 was the most frequently addressed element of the mental health reporting framework. These disclosures serve to provide users with an understanding of why the mental health of employees is considered in the process of developing and implementing an organisation's strategy.

The context of mental health reporting is provided by outlining the causes of employee mental health problems, identifying the employees which are at high risk of facing these problems and discussing management's reasons for addressing these problems. Understanding the causes of mental health problems creates a broad sense of awareness around the presence, pervasiveness and severity of mental health disorders among employees. These causes often apply to most or all employees but can be assessed as being more applicable to employees identified as high-risk in the context of mental health challenges (Jorm, 2000; Patel et al., 2007). The reasons for addressing employee mental health arise from the creation of value or any other motives demonstrated by the organisation and its management. This includes management's attitude towards mental health and the extent to which they are conscious of mental health issues (Jorm, 2000). These aspects are discussed in further detail throughout this section.

4.1.1. Causes of employee mental health problems

A significant portion of the disclosures identified relate to employee stress. Severe stress is a major cause of mental health disorders (Jorm, 2000). This stress can arise from within the organisation's working environment or from external factors (de Lange et al., 2005; Park, 2007). To a large extent, work-related stress is a result of changes in the workplace (de Lange et al., 2005; Dooley & Catalano, 1977; Kasl, 1973). The need to consider workplace changes when assessing employee mental health is especially relevant in the context of Covid-19. The implementation of remote working is a significant change for most individuals, and many may find the increased reliance on technology stressful (Bick et al., 2020; Kramer & Kramer, 2020). Specific types of stress-inducing changes identified include organisational restructuring and rapid advances in technology, as illustrated in the following disclosures:

> *Employee stress, health and safety – The intensifying pace of change in the workplace, coupled with political, social and economic distress in our society, means that employees are experiencing higher levels of stress and are looking to Nedbank for more support than ever before. (Company 25, 2019, page 42)*

> *Our employees are required to navigate several organisation changes, with restructuring and digitisation being the most notable, while managing stressors arising*

> *from the macro environment. These have resulted in elevated levels of stress among our employees. (Company 1, 2019, page 39)*

Work-related stress is not limited to times of change. The nature of the work environment itself can cause stress and impact the mental health of employees. Specific aspects of the work environment which are found to affect employee mental health negatively include discrimination and a lack of emotional support (de Lange et al., 2005). By creating a safe and inclusive work environment, organisations can provide their employees with working conditions which are conducive to strong mental health. It is important for organisations to acknowledge that their operations impact the mental health of employees and seek ways to make this a positive, rather than a negative, impact.

> *Our global employee engagement survey, I&D survey and focus groups have indicated a need to improve both physical and psychological safety, and creating an environment free from bullying, harassment and victimisation is a significant contributor. (Company 3, 2019, page 37)*

> *Recognising that our operations can impact the health of our people, we set clear requirements to manage and protect the health and wellbeing of our workforce, now and into the future. We set minimum mandatory controls to identify and manage health risks for both employees and contractors. Health risks at our workplaces include occupational exposure to diesel particulate matter (DPM), silica and coal mine dust, musculoskeletal stressors, noise and mental health impacts. (Company 5, 2018, page 46)*

Employees face challenges and stressful conditions outside of their work environment (Dooley & Catalano, 1977). It is important for organisations to be mindful of these challenges and conditions and understand the impact which they may have on employees (Jorm, 2000). In doing so, managers can identify employees facing external stressors and provide them with additional support where necessary. Many of the disclosures identified emphasised the stress and mental health challenges associated with financial difficulties and holding debt.

> *The Group enhanced employee financial well-being programmes to mitigate mental health challenges associated with financial difficulties, especially over-indebtedness. (Company 17, 2019, page 82)*

> *Capitec experiences specific employee challenges, including external financial stresses on employees in the increasingly challenging economic environment. (Company 9, 2018, page 59)*

> *When combined with the negative impact of financial stress on physical and mental well- being, we see the need to enable members to be more financially resilient in order to improve the quality of their lives building up to and through retirement. (Company 32, 2018, page 135)*

Other external stressors were also identified by organisations as causes of mental health problems. These included mostly social and socio-economic issues such as crime, safety and unemployment (Dooley & Catalano, 1977; Kasl, 1973; Patel et al., 2007). Stress arising from political instability was also addressed.

It is important to note that the external stressors discussed above are not exhaustive. As discussed in Section 5.2, the factors addressed may be specific to South Africa as the disclosures are obtained from the integrated reports of JSE-listed companies. Factors influencing employee stress levels may differ across countries based on culture and socio-economic circumstances (Group, 2007). Organisations must continuously monitor the circumstances faced by employees and identify those which may negatively impact mental health. This includes identifying and considering the mental health impacts of Covid-19 (Serafini et al., 2020; Torales et al., 2020; Xiong et al., 2020). Once the causes of employee mental health problems have been identified, appropriate responses can be developed. These responses are discussed in further detail in Section 4.2. Examples of disclosures addressing external causes of stress are provided below:

> *The macro environment, with challenges of higher levels of unemployment, growing social inequality, political instability and rising costs of living, increases the pressure on our employees. These challenges are presenting high levels of stress among the workforce and can place the execution of our business strategy at risk. (Company 25, 2018, page 41)*

> *High crime levels in African operations resulting in trauma, particularly in our customer-facing environment, are addressed through employee helpline offering counselling and trauma debriefing. (Company 36, 2017, page 39)*

4.1.2. High-risk employees

Because of the mental health risks associated with change (de Lange et al., 2005; Dooley & Catalano, 1977), employees who are directly affected by organisational changes will face a high risk of developing mental health disorders. These employees may include those whose jobs are impacted by restructuring and those who work with constantly changing technology on a regular basis. Organisations need to acknowledge employees who are affected by stressful circumstances and provide additional support where necessary.

> *During the restructuring process, support was provided to all employees, particularly to those directly affected. Employees were given access to psycho-social aid and financial planning advice. (Company 4, 2018, page 127)*

Employees suffering from injuries and diseases may face specific challenges as a result of these. These challenges may include insecurity, workplace discrimination, low energy levels and the inability to perform their required duties at work adequately. Illnesses place employees at a higher risk of

experiencing stress, anxiety and other mental health challenges (Biggs et al., 2010). These employees may require additional support in the workplace as a result of their increased risk levels. Additional support is usually provided to employees suffering from HIV/AIDS and work-related injuries and diseases, as illustrated in the following disclosures:

> *As at 30 June 2019, 10 cases of coal mine dust lung diseases (CMDLD(4)) among our current employees were reported to the Queensland Department of Natural Resources, Mines and Energy. We continue to provide counselling, medical support and redeployment options (where relevant) for all 10 colleagues (seven of the 10 have been able to continue working). (Company 5, 2019, page 57)*

> *Permanent disfigurement where the injury has resulted in the appearance of a person being deeply and persistently harmed medically and that is likely to lead to psychosocial problems. (Company 15, 2019, page 62)*

> *We respect the confidentiality of every employee and the conditions of affected and [HIV/AIDS] infected employees are managed and supported through our extensive employee wellness programme. (Company 16, 2018, page 80)*

The mental health implications of Covid-19 have not been addressed in the disclosures provided as reports from the 2020 year-end were not available at the time of this study. Individuals who have contracted Covid-19 are likely to experience increased levels of stress and anxiety (Serafini et al., 2020; Torales et al., 2020; Xiong et al., 2020). This warrants additional workplace support for these individuals in the same way that it is provided for other severe injuries and diseases like disfigurement and HIV/AIDS.

In addition to illness, some employees are identified as high risk because of the nature of their work. There are various reasons why certain roles or working conditions may increase the risk of employees experiencing mental health challenges. While certain groups of workers were categorised as high risk, no reasons for this are specifically provided in the disclosures identified. Examples of working conditions which may negatively impact mental health include prolonged travel, low levels of social engagement and excessive workloads (de Lange et al., 2005), as illustrated by the following:

> *Fly-In, Fly-Out (FIFO) workers at Australian mining camps have been identified as being potentially at-risk for mental health issues. A particular challenge lies in the stigma attached to speaking up about mental health issues, which can prevent an individual from seeking help. (Company 15, 2019, page 65)*

For some organisations, all employees may be at high risk for the development of mental health problems. This is usually a result of industries, operations or business models which cause high levels of stress and anxiety among employees. Where organisations are aware of these risks, they can design appropriate company-wide initiatives for mitigation. This should be acknowledged and disclosed, as in the following example:

> *Given the nature of our business, our health risks are primarily linked to employee lifestyle diseases, including hypertension, diabetes and stress management. Through annual wellness days and ongoing awareness campaigns, we emphasise the importance of a balanced, healthy lifestyle. (Company 23, 2019, page 42)*

Age is another important factor which should be considered when identifying high-risk employees. Individuals between the ages of 12 and 24 years old are at higher risk of developing mental health disorders (Patel et al., 2007). Organisations wishing to prevent the development of mental health problems among their employees should monitor these individuals more closely during this particularly vulnerable period of their lives. No organisations discussed the higher mental health risks faced by younger employees. However, some disclosures identified indicate an awareness of the increased mental health complications faced by children and young adults, such as the example below:

> *'Waves for Change' has reached more than 1 000 children with its award-winning surf therapy programme, providing counselling and support to youth suffering from serious post-trauma issues in communities where the ratio of youth to social workers is more than 30 000:1. (Company 11, 2017, page 39)*

4.1.3. Reasons for addressing mental health problems

As discussed in detail in Section 2, employee mental health impacts the commitment, motivation, work ethic and cognitive ability of employees (Baron & Salzer, 2002; Jorm, 2000; Prince et al., 2007; Ulrich, 1998). Mental health disorders decrease efficiency, productivity, quality of work and profitability (Baron & Salzer, 2002; Bashir & Ismail Ramay, 2010; Biggs et al., 2010). Improving the mental health of employees allows these employees to reach their full potential in the performance of their work duties and encourages them to do so.

Preventing psychological harm to employees in the workplace reduces potential negative impacts on employee mental health (de Lange et al., 2005). Promoting an inclusive and diverse working environment contributes towards this objective. Employees value the psychological safety associated with an inclusive work environment. Organisations promoting and reporting on inclusivity in their work environment gain access to a larger population of potential employees. This provides organisations with the opportunity to ensure that a high standard is maintained among staff at all times (Bazarko et al., 2013; Thøgersen-Ntoumani et al., 2005; Ulrich, 1998).

Improving employee productivity results in increased human and intellectual capital (Black & Lynch, 1996; Ulrich, 1998). This creates value for both the employees and the organisation (Bazarko et al., 2013; IIRC, 2013). The improved productivity enhances the financial performance of the entity. This enhances the organisation's financial capital, creating further value for the organisation, its shareholders, and any other stakeholders with any interest in the financial performance and continuity

of the organisation. Organisations should include these motives for addressing employee mental health in their integrated reports, as has been demonstrated in the disclosures to follow:

> *We focus on building an inclusive and supportive culture that attracts, engages and retains diverse and talented people, develops the next generation of leaders, and creates a fulfilling, rewarding and responsible work environment. (Company 8, 2019, page 31)*

> *Enablement: measuring if employees have an appropriate level of support in their work environment to ensure they are capable of doing their jobs well. Energy: measuring employees' wellbeing to ensure people have capacity to perform at their best. (Company 22, 2019, page 100)*

> *When employees feel healthy, respected and cared for, we observe increased productivity, authentic engagement, continued innovation and superior customer satisfaction. (Company 23, 2019, page 42)*

> *Value is generated through the wellbeing, expertise and motivation of our employees, contractors and service providers. (Company 17, 2017, page 16)*

> *We've observed that our most inclusive and gender diverse teams perform better than the BHP average in areas such as safety, production, cost efficiency, employee engagement and mental health. Flexible working is also an important factor in attracting the best and most diverse mix of people to BHP. (Company 5, 2018, page 38)*

Improving employee productivity and performance is not the only cause of financial motive for management to address mental health concerns. Many organisations face the possibility of being liable for financial compensation in relation to work-related mental illnesses. Addressing employee mental health allows management to avoid legal liabilities and expenses. In doing so, these organisations prevent the diminution of finances and ensure that financial capital is preserved and maintained (IIRC, 2013). Consider the following disclosure:

> *Health risks faced include fatigue, musculoskeletal illnesses and occupational exposure to substances or agents, including noise, silica, coal mine dust, diesel exhaust particulate, nickel and sulphuric acid mist, radiation and mental illness. Longer-term health impacts may arise due to unanticipated workplace exposures or historical exposures of our workforce or communities to hazardous substances. These effects may create future financial compensation obligations, adversely impact our people, reputation, regulatory approvals or licence to operate and affect the way we conduct our assets. (Company 5, 2018, page 32, emphasis added)*

Organisations may experience non-financial motives to address mental health challenges faced by employees. With constantly evolving stakeholders displaying constantly evolving needs, it is essential for organisations always to address relevant non-financial matters (Rezaee & Tuo, 2017). This allows these organisations to gain legitimacy and build social capital (Fukuyama, 2001). Given the increased levels of attention given to mental health in recent years, it may be seen as a pervasive issue which is

important and relevant enough specifically to address in the integrated report. Organisations acknowledging the importance of mental health problems are more likely to receive support from stakeholders who see value in the preservation of mental health (Fukuyama, 2001). The disclosure provided below illustrates the willingness of organisations to adapt and address emerging issues such as mental health.

> *Mental health is also an important risk worldwide and our operations are currently establishing systems to adequately assess this issue. (Company 4, 2019, page 25)*

Each organisation will demonstrate a different approach to addressing and reporting on mental health. This is largely attributable to the attitude of those managing the organisation, which is portrayed as the attitude of the organisation itself. Many organisations use their disclosures to express an attitude of care and concern towards the employees and their needs. These organisations see the needs of employees to be of intrinsic value, rather than viewing them as means to create value for the organisation (Donaldson & Preston, 1995; IIRC, 2013). Management's morals, values and overall attitude towards mental health may motivate them to address the mental health needs of their employees. This leads to organisations considering and reporting on employee mental health for emotional, rather than financial, reasons. Examples of these motives are provided below:

> *Employees have access to a comprehensive employee wellbeing programme, which is an expression of our focus on the care and concern for our employees, and provides personalised interventions including face-to-face counselling and life-coaching sessions. (Company 18, 2019, page 161)*

> *Our human capital policies support the delivery of our employee value proposition, including various leave policies to ensure we look after the mental, emotional and physical wellbeing of our staff and their families. In 2020, we will articulate our position on workplace flexibility (Company 29, 2019, page 97)*

An organisation's attitude towards mental health will depend largely on the mental health literacy of its management (Jorm, 2000). An organisation is more likely to consider mental health when addressing the needs of employees if they perceive mental health needs to be as pervasive, important and legitimate as other health-related needs (Group, 2007; Jorm, 2000; Prince et al., 2007). Many organisations demonstrate this literacy by explicitly outlining their emphasis on addressing the mental health needs of their employees. This can be seen in the following disclosures:

> *To a lesser extent, the increase was also driven by increases in mental stress conditions and heat stress cases at Olympic Dam in South Australia. These conditions are currently captured as 'other illnesses' but, with our strong focus on mental health, we plan to establish a stand-alone category for 'mental stress conditions' in FY2020. Across the Group, mental stress conditions continue to be reported in low numbers and the number of cases were not significantly different to FY2018. Through the BHP Mental Health Framework, we continue to seek to foster a work environment where our*

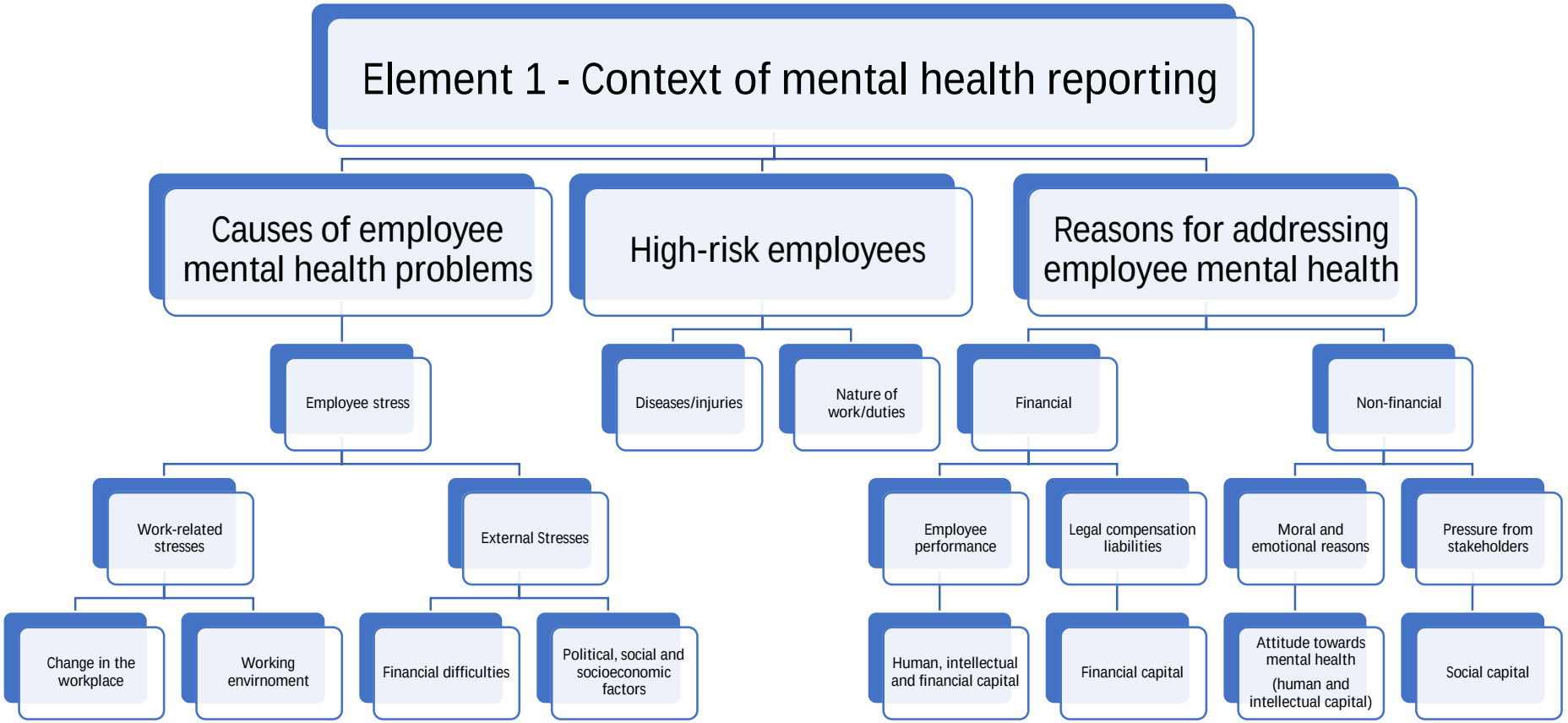
> *people feel comfortable to raise their experience of mental stress and to access appropriate support when needed. (Company 5, 2019, page 57, emphasis added)*
>
> *BHP has prioritised the mental health of our people since 2015. We have subsequently made good progress with the implementation of our Group-wide Mental Health Framework. (Company 5, 2019, page 58)*
>
> *Wellness is not an event, it is an ongoing process, so we strive to be purposeful in how we deal with employee wellness. The main health concerns highlighted through our wellness programme include lifestyle and mental health issues as well as cancers, and employee wellness initiatives are designed around these. (Company 16, 2019, page 79)*

Organisations which value the mental health of their employees often feel this way because of values which place an emphasis on caring for others. A culture of caring for the mental health of other stakeholders, especially community members, demonstrates the attitude of the organisation towards mental health in general. Where this attitude exists, organisations are more likely to address the mental health needs of employees (Jorm, 2000). Examples of disclosures which illustrate organisations' general concern for mental health are provided below:

> *Bidfood NZ's Brook van Reenen ran the 3 000 km length of New Zealand, from Cape Reinga to Cape Bluff, in an effort to raise awareness and NZ$12 000 for the Mental Health Foundation. (Company 6, 2019, page 37)*
>
> *In partnership with the South African Department of Social Development (DSD), we established a 24-hour call centre providing counselling to victims of gender-based violence. (Company 39, 2018, page 40)*

The key aspects of Element 1 are summarized in Figure 4.3. Providing context on mental health reporting begins with explaining the mental health risks and challenges which need to be addressed. These risks and challenges relate mostly to stress and stressful events experienced by employees. This stress may arise within the workplace. The leading causes of workplace stress are changes in the workplace and working environments which lack inclusivity and emotional support. Employees may also face stress from external factors such as financial difficulties and socio-economic issues. The Covid-19 pandemic is an example of an external factor which has contributed to increased levels and stress and anxiety among employees (Serafini et al., 2020; Torales et al., 2020; Xiong et al., 2020). Once the mental health risks and challenges have been explained, organisations must consider the additional risk faced by certain employees. This may include employees suffering from traumatic injuries or diseases and employees whose work includes particularly stressful duties. Finally, organisations must explain their reasons for addressing the mental health of employees. These motives may be financial or non-financial. The reasons for addressing employee mental health can be explained in terms of the value created through financial, human, intellectual and social capital:

Figure 4.3: Element 1



4.2. Element 2 – Action-focused reporting

As illustrated in Figure 4.2, Element 2 was relatively frequently addressed in the disclosures identified. While Element 1 outlines why employee mental health is considered in the development and implementation of the organisation's strategy, Element 2 focuses on how this is achieved. Specific actions and initiatives are designed with the aim of addressing the risks identified in Element 1. These actions allow organisations to create value proactively for themselves and their employees (Bazarko et al., 2013; IIRC, 2013).

The actions taken to improve employee mental health include those aimed at preventing the deterioration of mental health and those aimed at addressing mental health problems which already exist. Mental health deterioration can be prevented by improving mental health literacy within an organisation and prioritising the mental wellbeing of employees. This can be achieved through educational workshops and increased support in the workplace (de Lange et al., 2005; Jorm, 2000; Prince et al., 2007). Existing mental health problems can be addressed through the implementation of employee assistance programs (EAPs). These programs often rely on assistance from professionals within the mental health industry and aim to assist employees in coping with stress and other difficulties. These efforts are discussed in further detail throughout this section.

4.2.1. Preventing mental health deterioration

To some extent, mental health problems can be avoided if individuals are more conscious of the ways in which these problems might develop in themselves and in others (Jorm, 2000; Pinfold et al., 2005). Companies are able to take action to develop this consciousness among their employees (Ho, 1997; Jorm, 2000). In doing so, the behaviour of these employees is geared towards preventing the deterioration of mental health among the people within the organisation (Pinfold et al., 2005). Behaviours are altered to preserve mental health on an individual and organisational level.

The mental health disclosures identified specifically include efforts to increase awareness around the topic of mental health and related issues. Individuals who are aware of the symptoms, pervasiveness and severity of mental health disorders will be better-equipped to accommodate others experiencing these and prevent any further deterioration of their mental health (Jorm, 2000; Prince et al., 2007). Understanding the causes of mental health disorders encourages individuals to avoid behaviours which may contribute to the development of these disorders (Jorm, 2000; Prince et al., 2007). This results in these individuals acting in a way which preserves their own mental health and that of those around them. Where colleagues work towards preserving each other's mental health, the overall mental health levels within the organisation improve.

> *Consistent with our culture of care, the mental health of our people is a priority for BHP. We have made good progress with the implementation of our Group-wide Mental Health Framework. Our initial focus was on culture, aimed at reducing the stigma associated with mental illness and raising awareness of mental health conditions, as well as building capacity and confidence to recognise and support individuals experiencing mental health issues. (Company 5, 2018, page 46)*

When considering the mental health of others, it is vital to ensure that all employees of an organisation feel safe and comfortable (de Lange et al., 2005). This requires a work environment which is free from harassment, bullying and discrimination. The disclosures identified include information relating to initiatives aimed at promoting a working environment which emphasises the importance of inclusivity and support for others.

> *We also launched several new initiatives designed to eliminate bullying and harassment, provide stronger support on mental health, and ensure all colleagues are comfortable in their work environment. (Company 3, 2019, page 43)*

For individuals to improve and preserve their own mental health, it is important to create a culture which emphasises the importance of mental health and the potential severity of mental health disorders (Dooley & Catalano, 1977). Individuals also need to be aware of the ways in which their lifestyle may negatively impact their mental health. This can be achieved through educational workshops (Jorm, 2000; Prince et al., 2007). Workshops can focus on the topic of mental health or any of the factors which directly or indirectly impact mental health. Factors which were specifically discussed in the identified disclosures include debt, substance abuse and stress management.

> *Positive results were achieved from our educational and counselling interventions to address employee over-indebtedness and mental health. (Company 17, 2019, page 33)*

> *Coca leaf usage has an adverse impact on alertness levels, and progressive efforts to eradicate the consumption thereof through awareness programmes for employees and contractors to improve their safety, health and wellness, continued in 2018. (Company 15, 2018, page 65)*

> *Given the nature of our business (indoor, sedentary), key health risks are concentrated in the so-called lifestyle diseases, including hypertension, diabetes and stress management. Through annual wellness days and ongoing awareness campaigns, we emphasise the importance of a balanced, healthy lifestyle. (Company 23, 2018, page 47)*

Providing support to employees significantly reduces the negative mental health effects of the workplace (Baron & Salzer, 2002; de Lange et al., 2005). Many organisations see the importance of providing workplace support and disclosed the ways in which this support was extended to employees. The provision of support should be incorporated into the organisation's strategy to ensure that it is prioritised and taken seriously by all employees. This is particularly relevant for managers upon which

lower-level employees rely for this support, as these employees may be more susceptible to mental health challenges (Dooley & Catalano, 1977; Kasl, 1973). Disclosures included details of support provided to employees in general, as well as specific initiatives aimed at supporting the employees who are experiencing specific challenges which increase their risk of facing mental health problems. Support can be provided through counselling, assistance with stressful tasks and workplace flexibility to accommodate employees experiencing challenging circumstances (de Lange et al., 2005). Organisations committed to the enhancement of their employees' mental health may adjust leave policies to accommodate mental health issues in a similar manner to physical health issues.

> *Our human capital policies support the delivery of our employee value proposition, including various leave policies to ensure we look after the mental, emotional and physical wellbeing of our staff and their families. In 2020, we will articulate our position on workplace flexibility (Company 29 2019, page 97)*

> *During the restructuring process, support was provided to all employees, particularly to those directly affected. Employees were given access to psycho-social aid and financial planning advice (Company 4, 2018, page 129)*

> *The Group enhanced employee financial well-being programmes to mitigate mental health challenges associated with financial difficulties, especially over-indebtedness (Company 17, 2019, page 82)*

4.2.2. Addressing existing mental health problems

Organisations address the mental health challenges faced by their employees, along with various other health and lifestyle issues, through the use of employee assistance programmes (EAPs). These programmes do not solely address mental health but also attempt to assist employees in a variety of ways (Bazarko et al., 2013; Ho, 1997; Thøgersen-Ntoumani et al., 2005). Almost all organisations included disclosures relating to their EAPs, many of which include the consideration of mental health challenges.

In order to develop and implement comprehensive EAPs, organisations must understand the key issues with which employees need assistance (Ho, 1997; Ryan et al., 1994). This understanding can be obtained by requesting information from employees or creating health assessments. These aspects of the mental health reporting framework are discussed in further detail throughout Section 4.4. Information on employees' mental health needs can also be obtained by consulting and collaborating with mental health professionals, as detailed in Section 4.3.1. The disclosures identified support the notion that mental health has become an increasingly common problem in recent years as EAPs have adapted to accommodate the increasing number of employees experiencing mental health challenges (Bazarko et al., 2013; Ho, 1997; Jorm, 2000; Thøgersen-Ntoumani et al., 2005).

> *Our employee wellness offering spans eight dimensions of wellbeing, being physical, emotional/mental, financial, social, intellectual, spiritual, environmental and vocational. Delivery is supported by employee wellness programme providers in South Africa, Botswana and Kenya, and we have plans to achieve full geographic coverage in 2020. Confidential reports identify trends, underlying factors and suggest corrective measures. In 2019, the top concerns related to mental and financial wellness. In response to this, our mental wellness includes stress-management tools and resilience training. (Company 1, 2019, page 65, emphasis added)*

Many companies disclosed details of the services included in their EAPs and the issues which these services aim to address. Mental health is a focus point of the EAPs of most of the organisations included in the sample of this study. The mental health services provided as part of EAPs include counselling for personal and work-related matters. The inclusion of personal matters is essential as these impact employee mental health and performance (Ho, 1997). Employees are able to use these services to overcome life challenges such as high stress levels, financial challenges and addiction. Many organisations provide training as part of these EAPs so that individuals within the organisation, especially managers, are able to provide assistance to co-workers suffering from mental health problems and help them to seek professional help where necessary (Baron & Salzer, 2002; Jorm, 2000; Ryan et al., 1994). The importance of confidentiality is emphasised by organisations offering counselling as part of their EAPs due to the sensitive nature of mental health issues.

> *Our employees are required to navigate several organisation changes, with restructuring and digitisation being the most notable, while managing stressors arising from the macro environment. These have resulted in elevated levels of stress among our employees. We offer a comprehensive employee wellness programme to manage work and personal stress. (Company 1, 2019, page 39, emphasis added)*

> *"Mates in Mining" [is a] mental health and suicide prevention initiative. A number of employees were trained to identify mental health issues and facilitate early interventions — at our St Ives mine about 5% of employees volunteered for additional training. (Company 15, 2019, page 65)*

> *This voluntary, confidential programme helps all our employees and management work through various life challenges that may adversely affect their job performance, health and personal wellbeing. This helps our employees and optimises our success, and we are proud to offer it. The services offered to employees with personal and/or work-related concerns through our EAP include assessments, counselling, and referrals for added services. Their concerns could include a wide range of issues such as stress, financial issues, legal issues, family problems, office conflicts, or alcohol and substance abuse problems. (Company 16, 2018, page 81)*

The services included in EAPs are usually available to the entire workforce. However, some specific types of assistance are provided only to employees who face specific challenges. These challenges include circumstances which place individuals at a higher risk of experiencing mental health challenges, as discussed in Section 4.1.2. Circumstances specifically addressed in the disclosures

identified include HIV/AIDS and gender-based violence. Individuals facing these circumstances may face additional stress, trauma and grief, resulting in the deterioration of mental health (Patel et al., 2007). Other high-risk circumstances include increased workloads, job uncertainty, poverty, debt and substance abuse (Dooley & Catalano, 1977; Kasl, 1973; Patel et al., 2007). The following disclosure was made in relation to employees suffering from HIV/AIDS:

> *Affected and infected employees are managed and supported by our extensive employee wellness programme (Company 16, 2019, page 79)*

The extent to which EAPs address the challenges faced by employees varies across companies. Many companies invest significant funds in their EAPs to ensure that they are comprehensive and add value to their employees (Ho, 1997; Wößmann, 2003). The disclosures identified include mention of these investments, but no specific details are provided regarding how the funds are used or the additional value that they create in the programs. Testing the relationship between an organisation's investment in its EAP and the benefit which it provides to employees is deferred for future research, as outlined in Section 5.2.

> *R3.7 million ANNUAL SPEND ON EMPLOYEE WELLBEING PROGRAMME. Services offered under the programme include professional counselling, life management referral services and operational administrative services (Company 27, 2018, page 40)*

EAPs often include mental health services which are usually provided by industry professionals (Baron & Salzer, 2002; Jorm, 2000; Ryan et al., 1994). These services include counselling, therapy and life coaching. Where EAPs include the provision of these services, organisations require assistance from mental health professionals. Organisations can outsource this service or hire these professionals to provide these services exclusively to their employees. The services provided by mental health professionals are discussed in detail in Section 4.3.1 and include counselling, therapy and life coaching. Many organisations included disclosures relating to the provision of these services, such as those provided below:

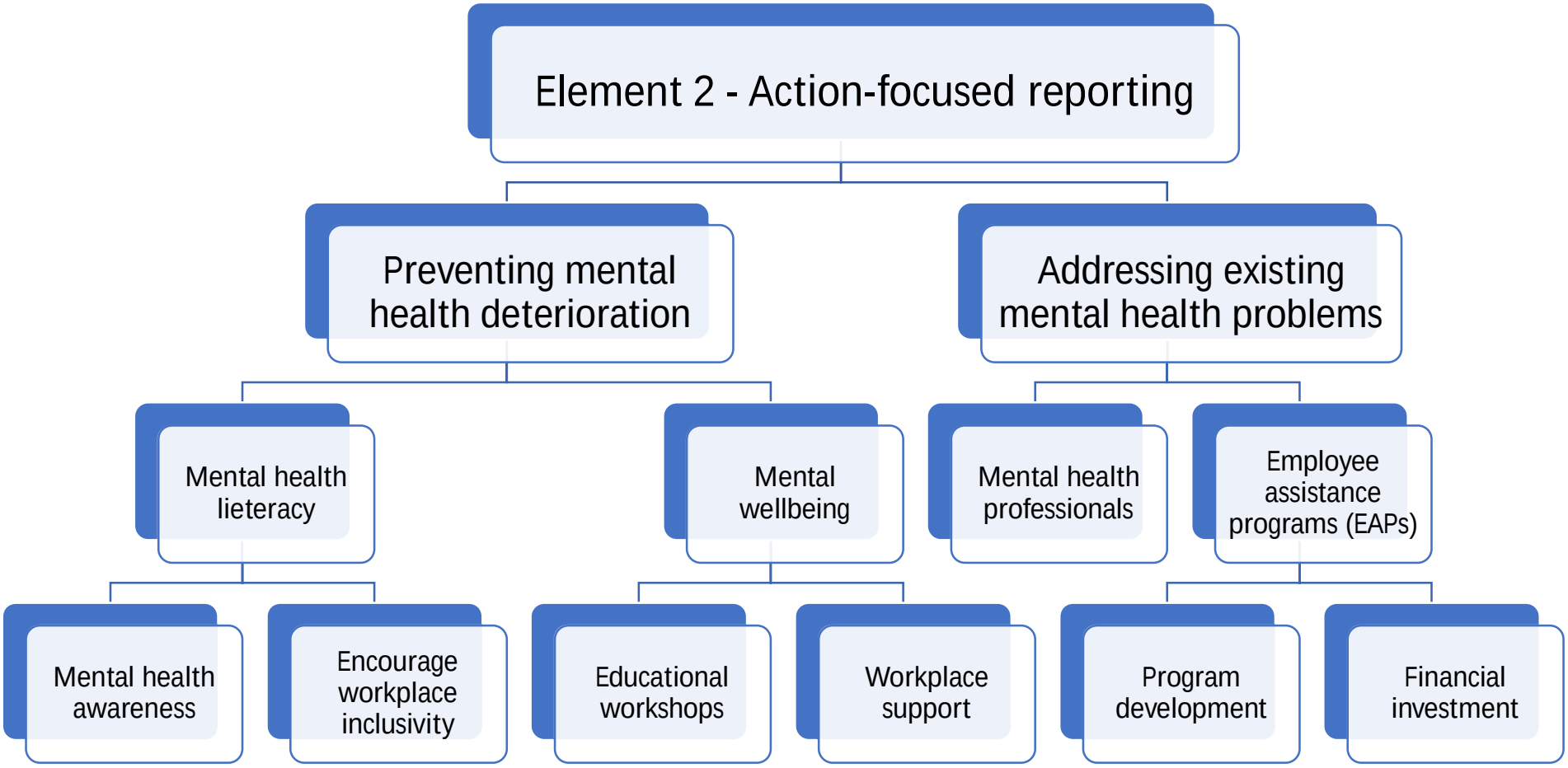
> *Counselling and support services are available to our staff to help them cope through difficult and stressful life experiences (Company 6, 2019, page 64)*

> *In 2018, Bidfood Australia launched its Employee Assistance Programme (EAP) to promote mental wellbeing and provide team members with access to free and confidential counselling, either face-to-face or by phone. Professional EAP assistance enables individuals to develop strategies for handling stress, set goals and plan for major life events or changes. (Company 6, 2018, page 28)*

> *Employees have access to a comprehensive employee wellbeing programme, which is an expression of our focus on the care and concern for our employees, and provides personalised interventions including face-to-face counselling and life-coaching sessions. (Company 18, 2019, page 161)*

Figure 4.4 provides an overview of the actions which can be taken by organisations to address the mental health of their employees. Organisations can prevent the deterioration of their employees' mental health by increasing awareness of mental health issues, promoting workplace inclusivity, hosting educational workshops and providing support where necessary. Mental health challenges faced by employees can be addressed and managed through EAPs, which often include the use of mental health professionals.

Figure 4.4: Element 2



4.3. Element 3 – Partnership reporting

Organisations are often not adequately equipped with the resources necessary to facilitate their desired actions with regard to the improvement of employee mental health (Ryan et al., 1994). It may be unrealistic to make the adjustments to resources which would be necessary in order to change this. Where this is the case, these organisations may enter partnerships to assist with the implementation of their mental health initiatives. These partnerships are usually with either mental health professionals who are compensated for their assistance or other organisations which usually obtain a mutual benefit from the partnership. The types of partnerships which organisations may enter, and the benefits of these partnerships, are discussed in detail throughout this section.

4.3.1. Mental health professionals

The skillset of an organisation rarely includes the specialized skills necessary to design programs which facilitate improved mental health and address any serious mental health problems currently faced by employees (Ryan et al., 1994). In these instances, professional services are required from mental health professionals such as psychologists, psychiatrists, social workers, counsellors and life coaches. Many organisations enter into partnerships with these professionals to provide their employees with the necessary mental health services.

> *Our employee wellness support programme offers a 24-hour telephonic counselling service, and face-to-face professional counselling. Users can access psychologists, social workers, dieticians, biokineticists, and financial and legal advisers. (Company 38, 2017, page 51)*

> *We continue creating opportunities to increase our employees' wellness and financial literacy, reduce their financial stress and enhance their productivity through the following activities, among others… Our innovative online programme includes personal assessments, an ask-the-coach advisory service and a series of self-help emails… Sanlam's 24/7, confidential and professional Employee Assistance programme (EAP) offers advice, support and counselling on psychosocial, personal, financial and legal matters (Company 32, 2019, page 19)*

> *As part of our wellness and benefits strategy, we partnered with a leading employee lifestyle and engagement specialist to enhance our employee value proposition over the next three years. (Company 36, 2019, page 25)*

It is possible for organisations to hire mental health professionals as full-time employees who provide services exclusively to the other employees of the organisation. This can be very costly and may result in wasted resources as these professionals may not be needed on a full-time, exclusive basis. Instead, organisations tend to outsource these services. This allows the employees access to mental health support and assistance when needed without the organisation incurring unnecessary costs (Dinu, 2015).

> *In January 2019, we extended our Employee Assistance Programme (EAP) to 14 countries. It is a 100% confidential telephone hotline, provided by an external company of qualified counsellors and advisers, which can be used by Mondi colleagues and their families free of charge and around the clock, 24/7/365. (Company 20, 2019, page 40)*

> *Our Employee Wellbeing Programme offers confidential (outsourced) counselling services to staff facing stress at work and in their personal lives. (Company 25, 2019, page 42)*

A further benefit of partnering with mental health professionals is the insights obtained by these professionals in the process. While addressing the needs of employees, these professionals may identify recurring issues which contribute to the deterioration of mental health. This can provide valuable insights to the mental health profession and assist members of the profession in being better-equipped to manage and treat relevant challenges which are commonly faced (Dooley & Catalano, 1977). No organisations provided disclosures detailing any contribution in this regard.

4.3.2. Other organisations

The use of the specialised skills of mental health professionals is not the only benefit which can be gained through partnerships. Organisations may work together to create synergies in their mental health initiatives. This results in the provision of better mental health programs at reduced costs and is of mutual benefit to all organisations involved in the partnership (Austin & Seitanidi, 2012; Yoon, Matsui, Yamada, & Nof, 2011).

> *In partnership with Old Mutual, Incon and Discovery, our South African head office and distribution centre employees are able to participate in focused wellness days. Our store-based employees are able to participate in wellness days organised in a number of shopping centres through collaboration with Retailers Unite. (Company 36, 2017, page 38)*

As discussed in Section 4.1.3, mental health initiatives are not always directed at employees specifically. Organisations which value mental health may wish to contribute to the mental health development of the communities in which they operate. Members of these communities include the organisation's employees as well as potential future employees and various other stakeholders. Community projects aimed at improving mental health often result in partnerships with other organisations and initiatives serving similar objectives.

> *By partnering with community initiatives, we aim to make a difference, specifically in the areas of physical and mental health (Company 40, 2019, page 78)*

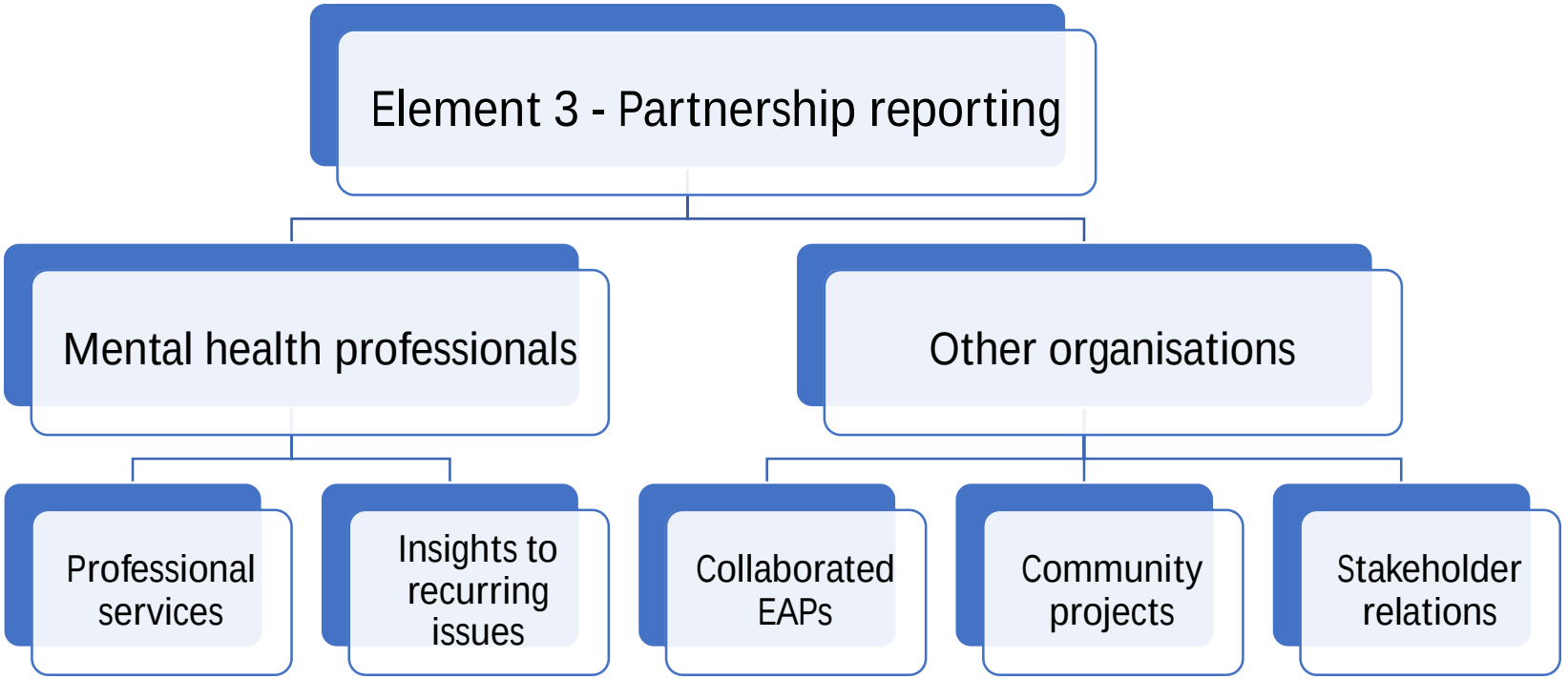
Reporting on partnerships which contribute to the improvement of mental health is not limited to partnerships focused on mental health programs and initiatives. Organisations supporting mental health may establish minimum mental-health-related requirements for various stakeholder groups

wishing to engage with them. These requirements may include workplace inclusivity and support for employees (de Lange et al., 2005). The disclosures identified make specific reference to these requirements for suppliers and contractors. Similar requirements can be applied to other stakeholders such as corporate customers and financial institutions. Such requirements contribute to the enhancement of mental health awareness and encourage other organisations to prioritise the mental health of their employees (Group, 2007; Jorm, 2000).

> *We set minimum mandatory requirements for all our suppliers and relevant contractors, including zero tolerance in relation to child labour and forced or compulsory labour, freedom of association, living wage, non-discrimination and diversity, workplace health and safety, community interaction and treatment of employees. (Company 5, 2018, page 46)*

The partnerships which can be entered to improve the mental health of employees and the benefits of these partnerships are provided in Figure 4.5: Partnerships can be entered with mental health professionals to utilise their services and provide insights on relevant mental health problems experienced in the workplace. Partnerships can also be pursued with other organisations such as suppliers, customers, other industry participants or any organisations that provide EAP services to their employees or engage in community projects aimed at addressing mental health problems.

Figure 4.5: Element 3



4.4. Elements 4 and 5 – Engagement, analysis and reflection

The inherent subjectivity of mental health makes it very difficult to assess, measure and report on. In order for organisations effectively to improve the mental health of employees and accurately report on these improvements, frequent analysis and reflection must take place. This includes engaging with employees on a regular basis to identify the mental health challenges which they face and obtain feedback on the effectiveness of the initiatives which have been implemented. Employees may also recommend ways in which these initiatives can be improved. This feedback, along with any other relevant performance indicators, must be reviewed and analysed to identify areas of sustainable value creation and inefficiencies which need to be addressed and improved. This process is outlined below.

4.4.1. Employee engagement

In order to understand fully the mental health risks faced by employees, it is essential for organisations to engage with these employees. This provides valuable insights from the employees' perspective (Wayne Gould, 2012). In doing so, organisations can prioritise the mental health risks which the employees believe to be most critical. This engagement and subsequent risk assessment are crucial components of the employee mental health reporting framework. Organisations are encouraged to report on the consideration of these aspects in their strategy-development processes.

> *We conducted a global mental health risk assessment with internal and external stakeholders to help identify critical parts of our Mental Health Framework that promote a supportive work environment. FY2019 was the third year the wellbeing category was included in our annual Engagement and Perception Survey. There was no change overall at the Group level, but we continue to evaluate the differences observed at the asset and function levels from previous years' results to inform local plans. (Company 5, 2019, page 58)*

> *Bow tie risk assessments were completed for fatigue, fitness for work, mental health and diesel emissions during 2018 (Company 4, 2018, page 78)*

Engaging with employees can provide insights beyond the identification of mental health risks. Employees can provide detailed insights on their perception of how the organisation impacts the mental health of its people. This provides the organisation with an objective evaluation of the effectiveness of its mental health initiatives. Some organisations encourage their employees to make recommendations about how the organisation can improve its mental health initiatives and overall impact on employee mental health. These recommendations also assist managers to understand the mental health needs of employees (Jorm, 2000). Responding to specific needs increases the effectiveness of the support provided within the organisation (Bazarko et al., 2013; Ryan et al., 1994).

> *In FY2018, we expand our program to include positive activities to support a healthy, thriving workforce. This included the development of a peer-led Resilience Program*

> *designed to improve personal and team ability to respond and adapt to changing life circumstances and to build longer-term wellbeing. In addition to the Resilience Program, we developed a centralised resource to help our people improve their mental health and support colleagues, friends and family: The Thrive mental health toolkit, and included a wellbeing category in our Engagement and Perception Survey, helping inform our mental health strategy and better equipping our leaders to support their people. (Company 5, 2018, page 46, emphasis added)*
>
> *[We] listen to our employees and enable them to share their insights in real-time to help co-create a conducive work environment. (Company 35, 2018, page 51)*

4.4.2. Post-implementation review

Organisations incorporating mental health in their strategy must perform a post-implementation review to assess the extent to which the actions taken have contributed towards the achievement of their strategic objectives (IIRC, 2013). In the context of mental health reporting, this assessment involves a review of the mental health risks faced by employees and the effectiveness of the actions taken by the organisation to address these risks (consider Maroun & Atkins, 2018). The successes and failures of these actions must be identified and evaluated. Unsuccessful initiatives indicate the elements of the organisation's strategy which require reflection and improvement, which should be planned and implemented accordingly (IIRC, 2013).

The information required by organisations to assess the effectiveness of initiatives aimed at improving employee mental health includes the responsiveness of these employees to these initiatives. Mental health disorders display both physical and mood-related symptoms (Jorm, 2000). These symptoms specifically include fatigue, low self-esteem and lack of motivation (Ho, 1997; Jorm, 2000; Kasl, 1973; Thøgersen-Ntoumani et al., 2005). Employees are able to provide information on the extent to which they have experienced specific symptoms over a specified time period. This information can be used to assess the mental health of these employees over this time period. This assessment can be conducted in conjunction with the implementation of mental health initiatives and its results can be used to evaluate the extent to which the initiatives have positively or negatively impacted the mental health of employees (Bazarko et al., 2013; Ho, 1997; Thøgersen-Ntoumani et al., 2005).

No organisations provided disclosures relating to any symptom-based assessment of employee mental health. However, many organisations request feedback from their employees on their perception of the organisation's impact on their mental health. This includes the use of key performance indicators (KPIs) relating to employees' attitudes towards the organisation and EAP usage rates. Some organisations also provide the employees with the opportunity to recommend ways in which these initiatives can be improved.

> *In our annual employee engagement survey, eNPS ('I would recommend Standard Bank as a good place to work') was +18 (2018: +23) and the emotional promoter score ('How I feel about working for Standard Bank') was +48 (2018: +58). (Company 35, 2019, page 56)*

> *The Board also uses the following mechanisms to ensure it has a broad view of the issues affecting our employees and their views on key matters… Review of usage rates for Mondi's Employee Assistance Programme which offers an anonymous counselling service for employees. (Company 20, 2019, page 104)*

There is a clear benefit in obtaining feedback and recommendations from employees (Wayne Gould, 2012). However, it is important for organisations to ensure that they do not neglect internal feedback tools. The controls aimed at improving employee mental health must be monitored, regularly reviewed and assessed internally (consider Maroun & Atkins, 2018). This ensures the smooth functioning of these controls and assists the organisation in identifying opportunities for improvement.

> *Our workplace health risks include occupational exposures to noise, silica, diesel particulate matter (DPM), coal mine dust, musculoskeletal stressors and mental health impacts. The effectiveness of our health controls is regularly reviewed and subjected to periodic audit to verify the controls are implemented and operating as designed (Company 5, 2019, page 57)*

> *Overseeing the implementation and monitoring of plans in support of the wellbeing of our people, with an emphasis on preventative health management and resilience and stress management. (Company 25, 2018, page 83)*

4.4.3. Analysis and reflection

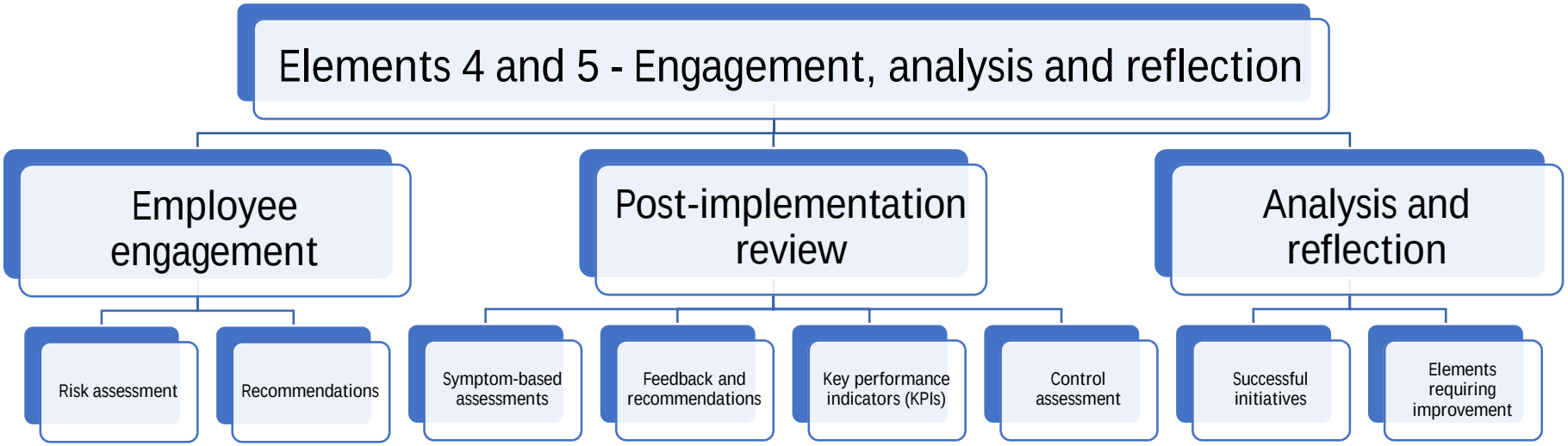
Once feedback has been obtained, it is important for organisations to analyse the feedback and interpret the results. Reflection is necessary to identify successful initiatives and areas which need improvement (Maroun & Atkins, 2018). Where actions and initiatives lead to the creation of value, emphasis must be placed on maintaining these initiatives to preserve the value which they create (IIRC, 2013). It is equally important for organisations to identify potentially unsuccessful actions and initiatives in order to identify elements of the strategy which need to be revised. This enhances value creation and prevents resource wastage. No organisation reported on any unsuccessful mental health initiatives, and disclosures included only brief statements on the successes of initiatives.

> *Successful initiatives in the past year include the internal health and well-being programme, as demonstrated through the results of our employee engagement in our strategy. (Company 6, 2019, page 38)*

The engagement, analysis and reflection process is outlined in Figure 4.6. The process includes obtaining insights from employees and analysing this feedback to assess the effectiveness of initiatives

which have been implemented and understand the organisation's impact on the mental health of employees. In doing so, organisations identify the ways in which they are successful in improving employee mental health and those initiatives which need to be improved. The necessary improvements should be planned and implemented accordingly.

Figure 4.6: Elements 4 and 5

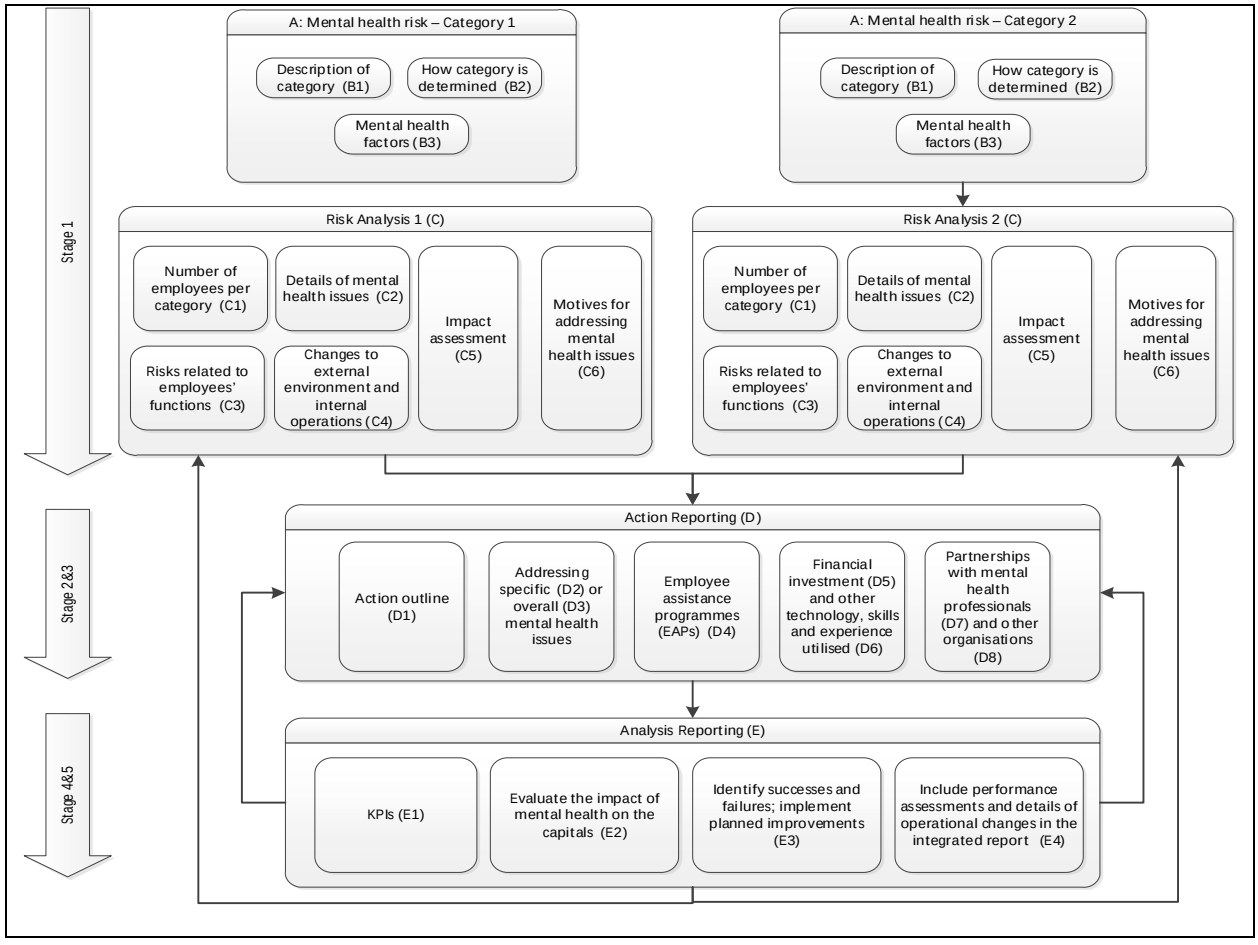


4.5. Element 6 – Reporting

In order to operationalise mental health reporting, organisations must integrate their focus on employee mental health into their strategy, risk assessments, business models and core operations (Consider Dumay & Dai, 2017; Maroun & Atkins, 2018). This presents various challenges as the process of addressing and reporting on social issues such as employee mental health is inherently subjective and can be complex.

Reporting on mental health can be simplified by following a structured approach designed to address all elements of the proposed mental health reporting model. This model offers organisations practical steps which can be taken to create value for themselves and their stakeholders through the enhancement of their employees' mental health (Abeysekera, 2013; Bazarko et al., 2013; IIRC, 2013). The model also provides guidance on how to report on this value effectively and concisely. The steps collectively provide organisations with a practical framework for employee mental health reporting which operationalises the elements outlined in Table 2.1. The operationalised framework is provided as a flow diagram in Figure 4.7 (adapted from Maroun & Atkins, 2018).

Figure 4.7: Normative reporting model for employee mental health



Stage 1 corresponds with Element 1 and requires organisations to provide stakeholders with the context of why information relating to the mental health of employees is included in the integrated report. This serves to provide users with an understanding of mental health reporting and its purpose. Employees should be categorised according to their mental-health risk levels (A). Where organisations do not consider any employees to be at higher risk than the rest of the workforce, only one category will exist. An additional category should be created for each type of employee being classified as high risk. Examples of high-risk employee categories may include employees facing financial difficulties, suffering from HIV/AIDS, experiencing discrimination in the workplace or performing tasks of a particularly stressful nature. Organisations may also include a separate category for employees under the age of 24 years old to account for the inherent mental health risks faced by these individuals (Patel et al., 2007). For each employee category, context must be provided on the nature and extent of the mental health risks faced (B). This context should include a description of the category (B1) and an explanation of how the category was determined and how the employees within the category were selected (B2). The factors contributing to the mental health risks faced by each category must be discussed in detail (B3). These factors may include, but are not limited to, prolonged working hours, limited workplace support, and exposure to activities which carry a high risk of injury, diseases and other sources of trauma.

For each category of employees, an organisation-level risk assessment must be performed (C). This assessment should include the number of employees in the category (C1) and specific details of the mental health risks which they may face in the workplace (C2). These risks must include those related to the specific roles, responsibilities and working environment of the employees applicable to the respective category (C3). Risks arising from changes in the external environment and internal operations should also be considered (C4). These risks contribute to the organisation's overall impact on the mental health of the employees and must be discussed in detail. The risks identified must be assessed in terms of their potential impact (C5). Risks which carry severe potential impacts should be prioritised when addressing the mental health of employees. The risks faced by employees and the potential impacts of those risks contextualise the organisation's motives for addressing employee mental health challenges, which should be explained in detail (C6). These motives are discussed in detail in Section 4.1.3, and may include increased employee productivity, the avoidance of legal obligations, management's moral inclinations and pressure from stakeholders.

Once context has been provided and the reasons for considering employee mental health have been explained, organisations must detail the steps taken to address the relevant mental health challenges (D). These actions are addressed in Stage 2, which considers Element 2 of the framework. These actions may apply to all employee categories or to specific categories of employees only. Any actions

and initiatives taken to prevent or address mental health problems among employees must be explained in detail (D1). The objectives of each initiative should be categorised into those aimed at addressing specific mental health problems (D2) and those aimed at improving overall mental health awareness within the organisation (D3). Where an organisation offers an EAP which addresses mental health, all relevant aspects of the program must be discussed (D4). Organisations must report on any financial investments made in relation to these programs or any other mental health initiatives (D5). Details should be provided on the amount of funds invested and the way in which these funds were used. Areas of expenditure should include research into effective methods of improving employee mental health and contracting services from mental health professionals. The allocation of other resources to these programs should also be discussed (D6). These resources can be categorised as technological resources and human resources, including the use of specific knowledge, skills and experience of the organisation's employees or external professionals. The allocation of funds and other resources is a crucial factor in addressing the mental health of employees, yet very few organisations included details of these resources in their integrated reports.

The third stage of mental health reporting includes reporting on partnerships. This consists predominantly of partnerships with mental health professionals (D7). Organisations should provide a comprehensive list of partnerships with any mental health professionals including the type of professional and the nature of the agreement. The key purpose of these partnerships is usually for organisations to hire or contract these professionals to provide mental health services to the organisation's employees. Each of these services should be explained in detail, including any changes and developments which have taken place during the reporting period. These partnerships also allow organisations to provide information to these professionals regarding the mental health of their employees. This contributes to their understanding of current developments in workplace mental health and enhances the quality of the services offered within the mental health profession (Dooley & Catalano, 1977). Any information which serves this purpose should be discussed in the process of mental health reporting. Partnerships can also be entered with other organisations conducting similar programs for their employees (D8). The collaboration between the organisations results in synergistic benefits which allow the organisations to develop more effective and affordable mental health programs for their employees.

The fourth and final stage of the mental health reporting process considers analysis and reporting (E). The organisation's efforts to address the mental health of their employees must be analysed and assessed according to predetermined KPIs or objectives (E1). The KPIs should be set and evaluated in terms of the applicable capitals (IIRC, 2013) to assess the impact of mental health on the capitals (E2). As discussed in Section 4.1.3, reporting on the mental health of employees has potential implications

for human, intellectual, financial and social capital. The results of this evaluation should be used to identify successes and failures and to implement planned improvements where applicable (E3). Details of performance assessments, results and consequent changes to operations should be included in the integrated report (E4).

The process of reporting on the mental health of employees provides users with an understanding of the importance of addressing mental health (A-C) as well as the actions taken, and to be taken, by the organisation to do so (D). By analysing and reporting on the effectiveness of these actions (E), organisations highlight the ways in which they create value for themselves and their stakeholders through the enhancement of employee mental health (Bazarko et al., 2013; IIRC, 2013).

5. Conclusion

This research provides a framework for reporting on the mental health of employees. Mental health challenges are becoming increasingly widespread (Jorm, 2000) and significantly impact the operations of organisations through decreased employee productivity (Baron & Salzer, 2002; Kasl, 1973). Organisations are able to accommodate these challenges through the adoption of mental health reporting, which includes specific actions organisations can take to preserve and enhance the mental health of their workforce (Bazarko et al., 2013; Ho, 1997; Thøgersen-Ntoumani et al., 2005). In doing so, organisations create value for themselves and their employees through human, intellectual, financial and social capital (Bazarko et al., 2013).

The aggregate of the disclosures identified in this thesis provides an indication of the manner and extent of organisations' current mental health reporting practices. The content of the disclosures identified address aspects from all six elements of the proposed framework. Organisations generally performed well in providing context on mental health reporting, addressing Element 1 of the framework. Many organisations offer EAPs or other action-focused programs which assist employees with various challenges, including mental health problems. Many organisations performed well in providing detailed descriptions of these programs in their integrated reports. These descriptions address Element 2 of the framework. Most organisations failed to discuss the role of partnerships (Element 3) in the process of improving employee mental health. Few organisations provided details of employee engagement (Element 4), performance evaluation and reflection (Element 5) in the context of employee mental health. This is a crucial aspect of mental health reporting and it allows for continuous improvement and helps to ensure that organisational efforts and effective and efficient.

No single organisation successfully provided a comprehensive report on the mental health of their employees. However, the aggregate of the disclosures identified indicate that it is possible for organisations to accommodate such a report in their integrated reporting practices. The main flaw in organisations reporting on employee mental health is the inability to create a structured account of all mental health reporting elements and their interconnectedness. Figure 4.7 provides guidance in this regard. Key recommendations for reporting more effectively on mental health include:

- Categorising employees based on their assessed mental health risk levels;
- Identifying the mental health risks faced by each category of employees;
- Assessing the potential impact of each risk identified;
- Identifying and understanding financial and non-financial motives for addressing mental health problems faced by employees;
- Developing programs and initiatives aimed at improving employee mental health;
- Entering partnerships to enhance the quality of these programs and initiatives;
- Evaluating the effectiveness of programs and initiatives through employee engagement and the use of KPIs;
- Identifying successes and implement planned improvements where possible and
- Including details of employee mental health in the integrated report

Coupled with the details of the reporting framework outlined in Table 2.1, the reporting process outlined in Figure 4.7 allows organisations to adapt their reporting practices to include a single comprehensive section on the mental health of employees. This allows organisations to include mental health considerations in their integrated thinking practices and better accommodate the mental health needs of their employees.

5.1. Contributions

This research is normative and exploratory in nature. Rather than only documenting current reporting practices, the research identifies the disclosures provided by organisations in relation to the mental health of their employees. The current disclosures serve as a basis for a more comprehensive framework on mental health reporting which can be used to compliment the information being included in companies' integrated reports.

The framework provides practical recommendations for mental health reporting which are concise, complete and comparable (refer to IIRC, 2013). The study adds to the limited normative research in the field of accounting. The contribution is particularly significant from a South African perspective.

At the theoretical level, the study makes an important contribution to the limited body of research on integrated reporting and mental health in the workplace. There is limited research available on value creation through the mental health of employees. The current research is the first to address explicitly the process of reporting on mental health as part of organisations' integrated reporting practices. This adds to the limited research on human capital and its impact on organisations and their stakeholders.

The proposed framework offers recommendations on how to operationalise mental health reporting. This makes a practical contribution to the enhancement of integrated reporting practices. The examples included in the study provide practical depth to clearly illustrate the process of reporting on the mental health of employees.

The research makes an empirical contribution to the limited body of research on integrated reporting for social issues. The evidence obtained in this study illustrates the importance of reporting on social issues (such as mental health). It complements the prior sustainability reporting research which tends to focus predominantly on environmental considerations (consider Dube & Maroun, 2017).

5.2. Limitations and recommendations for future research

This study was conducted in South Africa. The data used in the study were obtained from the integrated reports of JSE-listed companies in South Africa. It is possible that the results obtained from this data do not apply to other countries. Specifically, the results may be impacted by South Africa's status as a developing country (consider Woolard, 2002) and the compulsory application of King IV for JSE-listed companies (IoDSA, 2016; Padayachee, 2017). Similar studies may be conducted in other countries to develop a mental health reporting framework which can be applied by countries around the world. This will allow for a comparison of the mental health reporting practices adopted by organisations in developing countries and developed countries.

The results of this study are based on which were was collected from 111 integrated reports in a single country over a three-year period. It is possible that there are aspects of mental health reporting which have not been addressed in the reports included in this study's sample. These aspects would not have been identified in this study. This would result in the proposed reporting framework being incomplete. Similar studies conducted using different samples may provide additional contributions to the framework and improve the effectiveness of its application. Future studies should include different organisations, different time periods and different countries to ensure that all relevant information is accounted for.

The reports used in this study were analysed using a list of keywords selected by the researcher. This list may exclude keywords that are relevant to mental health reporting if the researcher did not

identify these keywords. Future studies may be conducted using different keywords to identify disclosures which may have been omitted by this study. Future studies may also be conducted using research methods other than a keyword search to ensure that all relevant disclosures are identified.

The data used in this study were obtained from reports which were published before the outbreak of Covid-19. The effects of the pandemic have, therefore, not been addressed specially when developing the proposed framework. Future research should be conducted using integrated reports from 2020 and 2021 to identify and account for the mental health implications of the Covid-19 pandemic and the resulting lockdowns (Serafini et al., 2020; Torales et al., 2020; Xiong et al., 2020).

The method of this study included aggregating the disclosures identified in the integrated reports of all organisations within the sample. Quantitative relationships between the results and organisational characteristics have not been considered. Factors of mental health reporting which may be tested include the implementation of an EAP, the size of the EAP and the extent of detail provided in the integrated report. Organisational characteristics which may be used to test for relationships with these factors include size, industry, compliance with governance practices and number of employees.

The framework developed in this study is based on disclosures obtained from the integrated reports of audited JSE-listed companies. No further research has been conducted to test the reliability of these disclosures. It is possible that organisations may disclose the implementation of certain assessments, initiatives and evaluations without implementing them. A study including engagement with employees may be useful to understand the reliability of the disclosures by comparing the information disclosed in the integrated reports to the perceptions of the employees.

The study does not address the governance of mental health within organisation. A broad framework is developed, outlining the steps to be taken to address and report on employee mental health. No recommendations are provided on the specific actions or internal controls to be implemented by organisations in addressing the mental health needs of employees. Further research is needed to understand fully the impact organisations have on mental health and the ways in which this can be improved.

Finally, the framework developed in this study covers reporting on mental health. Further research can expand on this to develop an accounting framework. This framework should include an explanation of what data to collect to account for the mental health of employees and how this data should be collected. Recommendations should be made on how to construct the databased used to prepare this account, the controls which should be in place over collecting and using the data and how to test the accuracy and reliability of the data.

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Appendix A

Example of mapping disclosures to axial codes:

Refer to Section 3.4 for details of the pilot study conducted. The results of this study are presented below.

Element	Disclosures Identified
1. Context of mental health reporting	*To a lesser extent, the increase [in employee occupational illnesses] was also driven by increases in mental stress conditions and heat stress cases at Olympic Dam in South Australia. These conditions are currently captured as 'other illnesses' but, with our strong focus on mental health, we plan to establish a stand-alone category for 'mental stress conditions' in FY2020. Across the Group, mental stress conditions continue to be reported in low numbers and the number of cases were not significantly different to FY2018. Through [our] Mental Health Framework, we continue to seek to foster a work environment where our people feel comfortable to raise their experience of mental stress and to access appropriate support when needed.*
2. Action-focused reporting	*[We have] prioritised the mental health of our people since 2015. We have subsequently made good progress with the implementation of our Group-wide Mental Health Framework. In FY2019, we continued to embed programs and resources that support a healthy, thriving workforce. This included the peer-led Resilience Program, in which more than 3,392 people had participated, as at the end of FY2019. We launched [our] inaugural Mental Health Week to raise awareness of [our] available mental health resources and tools, and encourage conversations about mental health.*
3. Partnership reporting	*Our employee wellness offering spans eight dimensions of wellbeing, being physical, emotional/mental, financial, social, intellectual, spiritual, environmental and vocational. Delivery is supported by employee wellness programme providers in South Africa, Botswana and Kenya, and we have plans to achieve full geographic coverage in 2020. Confidential reports identify trends, underlying factors and suggest corrective measures. In 2019, the top concerns related to mental and financial wellness. In response to this, our mental wellness includes stress-management tools and resilience training.*

Element	Disclosures Identified
4. Stakeholder engagement	*We conducted a global mental health risk assessment with internal and external stakeholders to help identify critical parts of our Mental Health Framework that promote a supportive work environment.*
5. Analysis, assessment and reflection	*Our workplace health risks include occupational exposures to noise, silica, diesel particulate matter (DPM), coal mine dust, musculoskeletal stressors and mental health impacts. The effectiveness of our health controls is regularly reviewed and subjected to periodic audit to verify the controls are implemented and operating as designed.*
6. Reporting	*Successful initiatives in the past year include the internal health and well-being programme, as demonstrated through the results of our employee engagement in our strategy.*

Appendix B

List of companies' reports analysed:

The reports of the companies listed below were analysed to collect the data used in this study. As discussed in Section 3.2, the sample used for this study was the JSE Top 40 on Friday the 17th of April 2020. For each company, the table below indicates which years' reports were used in this study. Refer to Section 3.3 for details of the data collection and analysis process.

Company code (number)	2017 report	2018 report	2019 report
Company 1	✓	✓	✓
Company 2	✓	✓	✓
Company 3	✓	✓	✓
Company 4	✓	✓	✓
Company 5	✓	✓	✓
Company 6	✓	✓	✓
Company 7	✓	✓	✓
Company 8	✓	✓	✓
Company 9	✓	✓	✓
Company 10	✓	✓	✓
Company 11	✓	✓	✓
Company 12	✓	✓	✓
Company 13	✓	✓	✓
Company 14	✓	✓	✓
Company 15	✓	✓	✓
Company 16	✓	✓	✓
Company 17	✓	✓	✓
Company 18	✓	✓	✓
Company 19	×	×	×
Company 20	✓	✓	✓
Company 21	✓	✓	✓
Company 22	✓	✓	✓
Company 23	✓	✓	✓
Company 24	✓	✓	✓

Company code (number)	2017 report	2018 report	2019 report
Company 25	✓	✓	✓
Company 26	✓	×	×
Company 27	✓	✓	✓
Company 28	×	×	×
Company 29	✓	✓	✓
Company 30	✓	✓	✓
Company 31	✓	✓	×
Company 32	✓	✓	✓
Company 33	✓	✓	✓
Company 34	✓	✓	✓
Company 35	✓	✓	✓
Company 36	✓	✓	✓
Company 37	✓	✓	✓
Company 38	✓	✓	✓
Company 39	✓	✓	✓
Company 40	✓	✓	✓