The consumer goods sector and the sustainability agenda in Ghana: a review of sustainability commitments

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Abstract

Corporate entities are expected to show a great commitment to the sustainability agenda in response to the Sustainable Development Goal (SDG)-12—‘Ensure sustainable consumption and production patterns’ by 2030. This study, therefore, analyses the sustainability commitments of two major consumer goods companies in Ghana; Unilever Ghana Limited, and PZ Cussons Ghana Limited. It uses the traditional qualitative literature review approach to identify and evaluate the varying commitments of the two entities through an analytic lens of the Sustainable Business Model (SBM) archetypes. The findings indicate that of the eight archetypes, Unilever Ghana Limited is committed to four of the archetypes—1, 3, 6, and 8—whereas PZ Cussons Ghana Limited’s commitments align with five of the archetypes—1, 2, 5, 6, and 8. This indicates a defining step in their sustainability commitments moving forward, however, the translation of the commitments of the two companies into actualities calls for a concerted effort involving the State, civil society, the academic community, and the entities themselves.

Keywords Consumer goods sector · Corporate entities · Sustainable business model archetypes · Sustainability · Ghana

1 Setting the agenda: sustainability and the expected role of corporate entities

Sustainability has become a topical issue on the global desk for the past few decades [1–3], and it has successfully permeated into the contemporary business arena [4, 5]. This is as a result of the detrimental consequences of climate change on the environment and socio-economic conditions [6], as well as the continuous threat it poses to global sustainability moving into the future [7]. It is widely acknowledged that society plays an instrumental role in contributing to climate change [8]. Hence, the United Nations (UN) has called on governments worldwide to ‘*leave no one behind*’ in terms of commitments and practices towards a sustainable world—a world that provides for the need of its present population and makes room for the future population to provide for themselves [9], through balanced reconciliation of the goals of ecological integrity, economic progress, and social well-being [10]. Corporate entities are expected to play instrumental roles in achieving the SDGs [11]. This has led to the persistent amplification and critical push for concepts and terms including corporate governance [12], corporate citizenship [13], environmental accounting and sustainability reporting [14], eco-entrepreneurship [15, 16], corporate social responsibility (CSR) [17], and sustainable business models (SBM) [18, 19] in modern business commitments and practices. The central proposition is that ‘*business as usual*’ will not help in the sustainability agenda [18], rather corporate entities must shift from their traditional emphasis on profit to sustainability commitments and practices in their operations.

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In the Global North, corporate sustainability concerns have gained considerable attention in policy-science discourses when compared with the Global South. Corporate bodies in the Global North are therefore more committed to the incorporation of sustainability measures into their daily business operations [14, 20, 21]. Environmental accounting, for instance, is legislated in EU countries, specifically in the Netherlands, and Denmark; as well as in the United States of America (USA), and Japan compelling companies to factor in the environmental cost for the purpose of contributing to sustainable development [14]. A study by Seuring and Müller [20] also showed sustainability commitments and integrations in corporate organizations' operations in Germany, and in general, corporate sustainability reporting, for example, has received extensive studies in the scientific domain concerning the Global North [14, 21]. Considering the Global South, a lot more progress of businesses towards sustainable development is required within the policy-science spectrum which is gradually growing [22]. For instance, in South Africa, Dzomonda and Fatoki [23] have reported that the Johannesburg Stock Exchange (JSE) now regulates the reporting of listed firms' environmental performance as part of regulatory demands for sustainability reporting, and it is ascertained that firms committed to environmental investment are likely to enhance their environmental performance. Also, Africa's Development Agenda (2063) and the Global Sustainability Agenda (2030) have provided frameworks that can help map the consequences of corporate organizations' commitments and practices against broader socio-environmental goals [24]. Notwithstanding, the degree to which these frameworks have driven corporate sustainability measures remains unspecified in the Global South especially in the Sub-Saharan Africa (SSA) region of Africa as compared to the Global North [25]. The Sustainable Stock Exchange (SSE) Initiative [26], a UN Partnership Program organized by the United Nations Conference on Trade and Development (UNCTAD) to provide a global platform that can enhance corporate performance on Environmental, Social and Corporate Governance (ESG), has only 13 out of the 46 countries from the SSA as signatories, of which four countries—South Africa, Namibia, Nigeria, and Zimbabwe—have a mandatory reporting as part of their listing requirements. Greenwashing, a term used to describe the disparity between sustainability communications by corporate entities and their implementations [11], is still very common, and environmental accounting seems to be a new-fangled intervention with its significant non-implementation by many corporate bodies within the SSA region of Africa and the Global South, Ghana not exempted [27].

As a leverage point for relevant empirical studies in Ghana and the SSA region of Africa concerning businesses and sustainable development in the future, this study examines the '*intent to act*' (*commitments*) of two major consumer goods corporate entities to contribute to the sustainability agenda in the Ghanaian context. Ghana is seen as one of the formidable countries in the SSA region. The country is ranked fourth in Africa in terms of investment destination for businesses [28], and according to projections by the International Monetary Fund (IMF), per capita incomes in the country have been rising in turn, topping US\$1800 in 2017 [29]. This puts Ghana within the top third of the 46 countries in the SSA region, with the market for consumer goods expected to surge in the coming years [30]. Ghana has also been ranked as the fourth with the highest prices of consumer goods among five strong SSA countries with the others consisting of South Africa, Nigeria, Ethiopia, and Kenya [31], and this is an indication that the consumer goods sector is raising significant revenues to boost their operations in the country [32]. Nevertheless, the sustainability commitments of the consumer goods sector have not been given considerable attention despite the intense presence and operations of consumer goods companies in the country. Generally, there seems to be a weak nexus between sustainability science and the political decision-making process to inform progress by corporate entities towards achieving the Sustainable Development Goals (SDGs) in Ghana and the SSA region (see [25, 27]). The weakness is partly driven by the inadequacy in strategic scientific studies that can inform a meaningful decision-making process within the sustainability science context of the SSA region, particularly, Ghana. This justifies this study as it takes into account two consumer goods companies in Ghana (Unilever Ghana Limited and PZ Cussons Ghana Limited) which have intensified communications and discourses on sustainability since the global transition from Millennium Development Goals (MDGs) to Sustainable Development Goals (SDGs) in 2015—an indication that perhaps, they are dedicated to actually implementing and getting results from their sustainability commitments in relation to meeting the SDGs, especially Goal 12—'Ensure sustainable consumption and production pattern'.

The emphasis on mere statements of intent (sustainability commitments) of the two entities may potentially be considered as a limitation of this research, but its strength paradoxically lies in such potentially perceived limitation. This is because firms' commitments provide an appropriate framework to assess the extent to which they might contribute to sustainability through their operations and reporting [25]. In many instances, the SSA regional and the national sustainability literature on businesses skip the commitments of businesses (the intent to act) to simply assessing their operations and drawing conclusions that are sometimes far-fetched from the commitments. More recent and relevant studies such as Quartey and Oguntoye [33], and Tilt et al. [25] respectively focused on determinants of firms' performances in corporate sustainability, and business sustainability reporting; but identifying and

evaluating firms' commitments remain loosely attended to in the discover-sustainability literature in Ghana as a nation, the SSA region, and Africa in general. This study justifies that the assessment of commitments of businesses to sustainability provides a better scope to inform policy interventions towards making corporate entities more responsible to sustainability, as well as a fairer ground to judge the sustainability performances of such businesses.

A traditional review has been considered taking into deliberation the scientific literature, the sustainability reports, and relevant secondary documents and information of these two companies for conceivable analysis. The study identifies and evaluates the sustainability commitments of the selected consumer goods companies through a set of parameters (eight in number) defined by Bocken et al. [18], and instances where data are available, reports the outcomes so far. By structure, the preceding paragraphs (Sect. 1) have already introduced the entry point of the study as well as its relevance. The remainder of the paper is organized as follows: The Sustainability commitments of corporate entities section reviews relevant literature by comparing and contrasting other studies related to corporate sustainability commitments and practices (Sect. 2); the SBM archetypes section explains Bocken et al.'s [18] SBM archetypes and justifies why they have been used as the analytical lens to examine the commitments of the selected consumer goods companies (Sect. 3); Sect. 4 gives an insight into the materials and methods; Sect. 5 contains the analysis of the commitments of the two corporate entities; Sect. 6 primarily contains the scientific synergy and inferences between the results and the reviewed literature; and Sect. 7 concludes the study by providing relevant interventional pathways to drive sustainability practices of the entities considered, with implications on other corporate entities in Ghana and the SSA region of Africa, and the developing world in general.

2 Sustainability commitments: a contextual review on corporate entities

In the corporate sustainability literature, there is a gradual emphasis and shift from 'mere commitments' of corporate entities to 'actualities' towards sustainable development [34]. Asif et al. [35] have however argued that the identification of corporate sustainability commitments aids their evaluation and management which allow corporate entities to effectively plan and efficiently practicalize their actions for sustainability. In fact, companies themselves as 'active subjects' can affect their context positively by getting committed to sustainability [36]. This, however, is not easy as corporate entities must, for continuity purpose, fundamentally generate profit to 'get going'—'the firm is a profit-generating entity in a state of constant evolution' [37, p.1]. Corporate entities' commitment to sustainability is undeniably good and needs to be pursued, nevertheless, businesses must 'do well' financially so as to 'do good' towards sustainability [38]. Some authors [39–42] contend that profit on the one hand, and sustainability commitments and contributions, on the other hand, do not stand aloof from each other, but rather, intertwined such that corporate sustainability efforts come along with tangible monetary gains—attractiveness to investors, goodwill, and quality products—helping corporate entities to grow to become more successful. Corporate entities generate a multiplicity of impacts, both good and bad with the intensity of their impacts depending on the focal sector of operation [43], the products and services offered [44], the stakeholders involved [45], the commitments to the wellbeing of communities [46], and the supply chain for the products and services involved [47]. The impacts, especially the negative ones, generate externalities that challenge the ideals of sustainability [48, 49], making it an ethical obligation for businesses to be committed to sustainability in their day-to-day operations.

Whilst there is a general consensus that corporate sustainability commitments and practices are necessary, there seems to be a fuzziness in the accurate justifications of business actions that strengthen sustainability [50–52]. The meanings of sustainability and sustainable development, in general, are seen as ambivalent; to date, there is confusion and inconsistencies in methodologies and approaches as well as outcomes associated with actualizing sustainable development [53]. Some sort of metrics and quantified data exist, although not adequate, for measuring sustainability [54], and some activities and practices irrespective of how ambiguous their outcomes might be, are universally accepted to promote sustainability [18]. Corporate entities must be committed and further implement such activities as they promote the wellbeing of society and the environment [55]. These activities in the context of the corporate world have been examined by Bocken et al. [18] (see next section) to provide a leverage ground for which corporate entities can make progress to sustainable development. Corporate entities should therefore take the necessary steps incorporating sustainability practices in their operations for the protection of the planet [56] whilst reaping the gains associated with such operational functionalities [57].

3 The sustainable business model (SBM) archetypes

‘What business model really means?’ is yet to gain a common ground in the business literature [58], as several definitions have been proposed. A business model can give impetus to the configuration of strategies and their related actions that make corporate entities very competitive [59]. In this research, a business model is seen to be underpinned by three interconnected elements—value proposition, value creation and delivery, and value capture [18]. The first element, value proposition connects itself to novel product(s) or feature(s) of product(s) or service(s) that is/are expected to make a corporate entity attractive to its customers. Such value is related to a promise of value to the market which is yet to be communicated, delivered to, and appreciated by customers. Value creation, a very important element, is connected to the efficient and productive use of new business prospects to earn revenue, and it is the primary aim of every corporate organization. The final element, value capture is concerned with making economic gains through the sales of goods and services, and/or any other activities such as the provision of information to users [60]. With insight from Richardson [61], and Osterwalder et al. [62], Bocken et al. [18] simplified that (i) value proposition involves products and/or services, the segments of customers and the relationships that exist between them; (ii) value creation and delivery considers the key activities of corporate entities, their resources, channels, partners and technology; and (iii) value capture entails the cost structure and revenue streams of corporate entities. Sustainable business model comes in when all the three elements are connected to the sustainability of businesses and the society at large [63], and this comes along with innovation in terms of the manner in which corporate entities engage in business [64].

The SBM archetypes were developed in response to the previous gap concerning the absence of a comprehensive converging point of information on business model innovation. The archetypes unify and classify various means and approaches of business model innovation by corporate entities giving the space for practices and assessments of corporate efforts to sustainability so as to offer suggestions for improvements in sustainability commitments to inform sustainability-driven operations. It must be emphasized that the parameters of the model do not consider the issues of labour practices and human rights, and do not explicitly address economic sustainability directly. Despite these lapses, the model is by far, the most comprehensive unification and categorization of corporate commitments and practices of sustainability. The SBM archetypes are composed of three groupings which are technological, social and organizational. Details of the archetypes (parameters) are shown in Table 1.

4 Materials and methods

This study is a desk review, involving critical evaluation and drawing inferences from closely defined research materials, and corporate reports and information on sustainability. As argued by Meredith [65], review studies allow for divergent but relevant information on important issues to be synthesized through the identification of converging points—patterns and themes—and this can be used as a leverage ground to justify the conduct of empirical studies in the future when deemed necessary. Reviews are somehow limited since it is not possible to read and assess every research material on issues of interest, notwithstanding, a carefully crafted review based on clear and narrowly defined issues makes it practically conceivable to undertake thought-provoking studies that can contribute to ongoing discourses, debate and/or development [66]. In this review, the researchers are interested in consumer goods companies that provide a wide range of products that meet the needs of nearly every ordinary person in Ghana. This somewhat justifies and roots the essence of such companies to be responsible to almost everyone as a sign of a good-customer relationship, and in relation to the ‘success-ability’ of businesses that claim that ‘the consumer is always right’ [67, 68] within the conventional scientific literature on morality and market [69]. Two corporate entities in the consumer goods sector were therefore considered—Unilever Ghana Limited and PZ Cussons Ghana Limited. They are considered on the basis of their diversified personal products that are fast-moving and generally consumed by everyone compared to other major consumer goods companies that are demanded by a particular group of people such as Accra Brewery Company (alcoholic beverages), British American Tobacco Ghana Company (tobacco products), Cocoa Processing Company (soft drinks), Printex (clothing and accessories), FanMilk Ghana Limited (food products based on milk products), Guinness Ghana Limited (alcoholic beverages) and others. Unilever Ghana Limited, for instance, is rated as the largest producer and retailer of a wide array of consumer goods as well as the largest

Table 1 Insight into the SBM archetypes. Source: Bocken et al. [18]

Groupings	Archetypes	Details of archetypes
Technological parameters	1. Maximize material productivity and energy efficiency	The archetype is informed by the concept of eco-efficiency introduced by the World Business Council for Sustainable Development (WBCSD) in the early 1990s. Here, corporate entities must be committed to and/or engage in efficient production processes such that limited resources are used to produce more products that meet the needs of consumers, with production wastes reduced to their barest minimum. This intervention may take partnerships, and novel approaches and productive changes in the 'business as usual' production processes; and it should result in cost reduction, comprehensive compliance to sustainability provisions, competitiveness of corporate entities, as well as sustainable profits. In the context of consumer goods companies, reduction of packaging and manufacturing materials, and advancements in the functions of consumer products are pathways to sustainability as advocated by this archetype
	2. Make waste valuable	Companies are entreated to show commitment to and/or ensure 'zero waste' such that the wastes produced are turned into other useful resources and/or inputs in the production processes. This calls for strategic interventions towards production such that it matches with the level at which products are introduced to the markets. In furtherance, partnerships will be necessary to eliminate life cycle wastes, and to close material loops whilst advancing the capacity of production processes including previously under-used capacities. Consumer goods companies can embrace the following examples—the implementation of the 3R (Re-use, Re-cycle and Re-manufacture) Policy, shared ownerships and collaborative consumption interventions, and closed-loop and industrial symbiosis
	3. Substitute non-renewable resources with renewable resources, and embrace natural processes in production and operation	Instead of using non-renewable resources which is a common practice in the production processes, entities are required to commit to the replacement of such energy sources with environmentally-friendly energy sources such as renewable energies and natural processes in their activities. This will help combat production-and-operational-based emissions which impede environmental sustainability efforts. One common example is the use of solar and wind energy for power generation, and this can be embraced by consumer goods entities

Table 1 (continued)

Groupings	Archetypes	Details of archetypes
Social parameters	4. Deliver functionality instead of ownership of products	Corporate entities must show commitment to ensuring that goods are used more intelligently such that they are kept longer in their use phase and must be reused. The emphasis is to foster 'using rather than owning' on the basis of pay-per-use through the production of products that deliver functionality to discourage products ownerships by consumers. This archetype may be difficult to be embraced by consumer goods companies that deliver food items, (health) care products and cosmetics, but product design and innovation can encourage peer-to-peer (P2P) services, and shared-use of products by partners and closely-knit families
	5. Embrace a stewardship role	Corporate entities as 'responsible citizens' must be committed to the long-term health and wellbeing of the society. This could take many forms including the provision of products and services that are commensurate to the wellbeing of consumers such as healthcare products; implementation of CSR projects to reverse social problems for instance, in the water and sanitation sector; and commitment to the safety, wellbeing and improvement in the quality of life of companies' internal customers such as living wages and insurance packages. Through stewardship commitments, corporate entities gain economically and socially and contribute enormously to environmental sustainability as well as other SDGs such as those related to poverty and livelihood, health, education, water and sanitation and others
	6. Encourage sufficiency	This is oriented to sustainable consumption calling for corporate entities to show commitment to the implementation of value proposition measures that can reduce significantly the rate of consumption. A typical example for the case of consumer goods companies is the design of durable and long-service products combined with aggressive widespread interventions such as appropriate use of advertising for awareness creation and education to change consumption behaviour, promotion and sales characterized by zero discounts, and incentive packages for wholesalers and retailers to depress overselling. This is because increased consumption is a dissonance to sustainability
	7. Change purpose for the society and environment	Corporate entities must change their intense focus from 'customers' for profit maximization as traditionally done to society to 'environmental and social wellbeing' of the society through the creation of a network of stakeholders with local members not disregarded. For instance, entities could act similarly like social enterprises such that a specific social mission becomes the primary focus whereas profit becomes a secondary focus. Green products could be designed and offered to the market, as eco-entrepreneurs do
Organizational parameters	8. Embrace a scale-up approach in business operations	This archetype is a large-scale interventional approach involving the possible combination of two or more of the other archetypes so that corporate entities deliver sustainable solutions for the benefit of society and the environment. It can be driven by collaborative models that could be adopted by large multi-national companies which allow interested parties to co-initiate and co-implement novel solutions that could have sustainability impacts globally through significant changes in production models and consumption patterns. Consumer goods companies can embrace, for instance, open innovation platforms, incubator and entrepreneur support models, and making extensive use of the internet for collaborative interventions worldwide

quoted marketing company in the Ghana Stock Exchange (GSE) engaged in the supply of fast-moving consumer goods including food items, and personal care products. It is also known that worldwide, seven (7) out of ten (10) households use at least one product from Unilever PLC (an entity to which Unilever Ghana Limited is a subsidiary) including Lipton, Dove, Omo, Hellman's, Knorr, Pepsodent, Close-Up, Blue Band margarine, Frytol oil, Lux, LifeBuoy, and Geisha soaps. On the other hand, PZ Cussons Ghana Limited is rated as a major manufacturer of differentiated personal healthcare products and personal consumer goods in Ghana, and it is engaged in the sales and distribution of cosmetics (for example, Venus); soaps (for example, Imperial Leather); and over-the-counter pharmaceutical preparation and products (for example, Alagbin, Drastin) for both the local and international markets [70].

The choice in favour of the two selected corporate entities was further cemented when the initial reviews of the websites of several companies turned out that they stand out in terms of rigorous communications on, availability of up-to-date reports and appreciable level of commitments to the sustainability agenda compared to many of the other companies. For example, Unilever Ghana Limited has a Sustainable Living Plan targets, and on its websites, it clearly states that *'As the world works to achieve the Sustainable Development Goals, it is critical that businesses lead for trust. Key to this is how we work in closer partnership than even before, meaning new levels of transparency from all parties'* [71]. Also, PZ Cussons Ghana has *'Sustainability'* as one of its major themes for operations, and it has specified on its webpage that *'We believe passionately that business can be a force for positive change. More than that, we believe that businesses have an active obligation to make a positive contribution to society and to minimize any negative impacts on the environment from their operations'* [72]. The two selected companies are also key members of the Ghana Recycling Initiatives by Private Enterprises (GRIPLE), an industry-led coalition formed under the Association of Ghana Industries (AGI) with a stake in the plastic sector to integrate sustainable waste management solutions, particularly around plastics [73]. This shows some level of commitment to the sustainability agenda.

4.1 Description of selected consumer goods companies

4.1.1 Corporate entity A: Unilever Ghana Limited

Unilever Ghana Limited is located in Accra, the national capital of Ghana, and is one of the companies of Unilever PLC; one of the leading consumer goods companies in the world which produces and sells about 400 brands of products in over 190 countries [74]. It was formed in 1992 through a merger of Lever Brothers Ghana Limited and UAC Ghana Limited, and is currently listed on the stock market of Ghana. The company engages in the manufacturing of fast-moving consumer goods (FMCG) ranging from home and personal care products, and foods. The home and personal care products can be categorized into laundry and household care (eg: Omo, key soap); skin cleansing (eg: Sunlight, Lux, Geisha, Lifebuoy); and oral (eg: Pepsodent, Close-up). The food products can be divided into tea (eg: Lipton); spreads (eg: Blue band margarine, I Can't Believe it's Not Butter); oils (eg: Bertolli); savory (eg: Aromat, Knorr); and nutrition, health and wellbeing (eg: Pukka herbs). In line with the sustainability initiative of Unilever PLC dubbed Unilever Sustainable Living Plan (SLP) (2010–2030), Unilever Ghana Limited have shown its intent to respond to the core elements of the plan which are: (1) Improving health and well-being for more than one billion people; (2) Reducing environmental impact by half; and (3) Enhancing livelihoods for millions [75].

4.1.2 Corporate entity B: PZ Cussons Ghana Limited

PZ Cussons Ghana Limited, located in Tema, a proximal city to Accra, and one of the most rapidly growing cities in Ghana, is part of an international, entrepreneurial conglomerate engaged in the manufacturing and purchasing, and sales and distribution of food and nutrition products, cosmetics and pharmaceutical products, housekeeping and cleaning products and electrical appliances [76]. It is a subsidiary of PZ Cussons, a British Company of personal health care products and consumer goods originally formed in 1884, and currently operates in eight countries worldwide including Europe and the Americas, Asia, and Africa especially the Commonwealth nations [77]. PZ Cussons operates in four categories globally of more than 20 brands—personal care including beauty (Europe and the Americas, Asia Pacific and Africa), home care (Asia Pacific and Africa), food and nutrition (Asia Pacific and Africa), and Electricals (Africa) [78]. In Ghana, the company started its operations in the 1930s in the then Gold Coast, importing goods from Europe for distribution and sale in the country and West Africa. Currently operating with the name PZ Cussons Ghana Limited, its products are grouped into two main segments which are the core segment and electrical segment. Whereas the core segment entails nutritional (eg: Nunu, a powdered milk), home care (eg: Morning Fresh, a dish-washing liquid soap) and personal care (eg: Carex,

Camel, Cussons Baby) products; the electrical segment composes television sets, home theatre, DVD players, fridges, and air-conditioners. The company's efforts to sustainability are grouped under the following: (1) Good4Business (G4B) which is based on the understanding that the company has obligation to make positive contribution to society, and to minimize any negative impacts on the environment; (2) The Environment and Our Plastic Promise, which is based on the special attention granted to the reduction of plastics, water, carbon and waste as part of the company's commitment to sustainability; (3) Sourcing and our Palm Oil Promise which is engineered through the company's commitment to use palm oil that is responsibly produced, protects animal habitats, respects local and indigenous communities, and does not contribute to deforestation; (4) Business Governance and Ethics which is premised on the principles of transparency, honesty, respect, integrity and fairness in engagement with stakeholders including suppliers, customers and business partners; (5) Local Community and Charity which shows the company's commitments in driving substantial development in its host communities; and (6) Corporate Social Responsibility (CSR) Policies which define the commitment in undertaking activities in accordance with high standard of business conduct [79].

4.2 Review approach

The review is based on a qualitative research approach in data gathering and analysis. We used Cronin et al.'s step-by-step approach to a traditional literature review which involves three phases of literature searching; literature gathering, reading, and analysis; and writing and referencing [80].

4.2.1 Phase 1: Literature searching

The collection of the secondary information started with an internet search on the two consumer goods companies to obtain relevant documents including magazines, brochures, online news, and most importantly the Sustainability Reports (2015–2020) of the consumer goods companies considered. The year 2015 was considered as the base year for the Sustainability Reports because it marks the starting point for the transition from the MDGs to the SDGs. The year 2020 was considered as the end year because it is the most current year for the Sustainability Reports of the companies even though the search was conducted in 2020 and 2021. This was followed by an electronic search of academic databases including Google Scholar, Scopus, Web of Science, Academic OneFile, INSPEC, and ProQuest to obtain relevant articles that were deemed legitimate based on their titles.

4.2.2 Phase 2: Literature gathering, reading and analysis

A wide range of materials were searched as in phase 1, however, reading through the abstracts of the materials, some of them were ignored in relation to the aim of the paper, and the ones deemed relevant were gathered for in-depth reading to support data from relevant sources related to the two companies. The data obtained from all the relevant materials, particularly those related to the two companies were analyzed in light of the parameters of the adopted model.

4.2.3 Phase 3: Writing and referencing

After phase 2, we decided to write in a coherent and scientific manner as the starting point based on the materials we have searched for in phase 1. The initial output was then merged with the analyzed results of phase 2 by establishing logic, followed by drawing inferences through discussions of the reported issues on sustainability, especially in relation to the SDG 12. The writing and referencing phase was more of a back-and-forth process between the authors, with each serving as a reviewer of the sections worked on by the other to offset any error, as well as strengthening the paper and qualifying it for possible publication in a journal.

It is pertinent to indicate that in as much as the findings of this study are relevant in the business-sustainability discourses as it brings on board the sustainability commitments of two major consumer goods companies for which their operations can be fairly measured on the grounds of their commitments, it will be expedient for relevant empirical studies to be conducted in the future as an attempt to verify on-the-ground operationalizations of the intent/commitments of the two entities. This is a potential research to be done by the lead author to augment the findings of this review to concretely inform policy responses in Ghana.

5 Research results

The findings of the study are presented in, first, case-by-case manner starting from Unilever Ghana Limited and then to PZ Cussons Ghana Limited; and second, a simplified table that logically connects the findings to the SBM Archetypes. The case-by-case presentation approach was considered to allow space to present the sustainability commitments of the entities by impeding the likelihood of comparison which is not the focus of this study. The results are organized under the three groupings of the SBM archetypes—technological, social and organizational—for each consumer goods corporate entity.

5.1 Analysis of commitments of Unilever Ghana Limited

5.1.1 Technological group of archetypes

This group of archetypes mandates corporate entities to: use less resources to produce more and reduce waste; transform their waste to resources; and make use of renewable energy in the manufacturing of their products. In 2010, Unilever PLC made a commitment to halve its waste associated with the disposal of products by 2020, in which its subsidiary, Unilever Ghana Limited was expected to be committed to. Progress from 2015–2018 by Unilever Ghana Limited shows a 31% reduction in waste, as an incremental effort of achieving a 50% waste reduction target by 2020 [75]. Bocken et al. [18] revealed de-materialization as one of the ways of reducing waste under Archetype 1 ‘maximize material productivity and energy efficiency’; and this is an example planned to be used by Unilever Ghana Limited amidst others such as increase recycled content, and the use of compostable plastic packaging. Waste reduction strategies that the entity is committed to are the elimination of paper in operational process, elimination of PVCs, and withdrawal from sachet waste [71]. There are still several possible strategies in reducing waste such as lean manufacturing [81, 82], and increasing the functionality of products—these are strategies potentially relevant for Unilever Ghana Limited to show commitment within the context of the sustainability agenda. Again, Unilever Ghana Limited can also show commitment to the turning of its waste to resources (Archetype 2) in production, if it intends to make an immense contribution to achieve its 50% target in waste reduction. In line with Archetype 3—a shift to renewable energy, the company aims to become ‘carbon positive in manufacturing’ through 100% use of renewable energy by 2030. The company, since 2018, intends to source all energy renewably, eliminate coal from the energy mix and make surplus energy available to communities to achieve its 100% target of renewable energy use within the remaining period of the SDGs [75].

5.1.2 Social group of archetypes

The social group of archetypes is centred on the creation of sustainability-oriented relationships between the corporate entities and consumers/customers. It is embroiled in companies showing commitment to, and ensuring the continuous use of their products by multiple customers instead of one person (Archetype 4), taking care of general wellbeing of society (Archetype 5), and putting in place measures to cut down consumption to its barest minimum (Archetype 6). In a direct response to the provisions of Archetype 5, Unilever’s SLP (2015–2030) has ‘*improving health and well-being...*’ as one of its pillars showing the entity’s commitment in that respect [75]. Operationally, the company has practicalized its commitments in respect to Archetype 5 through the sales of oral products such as Pepsodent and Close-up to improve oral health, as well as educational and sensitization programs on handwashing to reduce diarrheal and respiratory diseases [83, 84]. Also, the nutritional products of the company meet the requirements of the Ghana Food and Drugs Authority (FDA) and Ghana Standard Board (GSB); the two public bodies responsible for the regulation and maintenance of acceptable standards of products and services in Ghana [75, 85, 86]. The company has shown commitments to reducing saturated fats in food products, calories in children’s ice cream, and reducing salt and sugar levels in all food products. The company considers its brands as ‘sustainable living brands’ with five golden rules—‘define purpose; take action; talk my world; friends and family matter; and build touchpoints’ [87] with the ultimate aim of making a positive difference in society as advocated by proponents of Archetype 5 including Jackson [88]. As part of the global subsidiaries of Unilever PLC, Unilever Ghana Limited has also indicated its commitment to 100% sustainable sourcing of cocoa in Ghana as a raw material for its products. This is rooted in its sustainable sourcing strategy, guided by the Unilever Sustainable Agriculture Code of 2010 [89] as one of the major tools to assess progress towards the company’s sustainability ambitions

in agricultural sourcing as part of its stewardship role in society as defined in Archetype 5. There is a growing concern that substantial cut-down of consumption of products is the most important pathway to a sustainable future [90], with Bocken et al. [18] spearheading such efforts in Archetype 6, however, Unilever Ghana Limited has no commitments to cut down the consumption of its products. Promotional advertising through the media to increase the demand for its products has taken the center-stage of Unilever Ghana Limited's marketing strategy, and most of its products are short-service products [91].

5.1.3 Organizational group of archetypes

This group of archetypes is inherently imbibed in corporate entities in terms of how they can restructure themselves for the benefit of society. Archetype 7 'Change purpose for the society and environment' and Archetype 8 'Embrace a scale-up approach in business operations' are considered in the organizational group. Unilever Ghana Limited through its mother organization, Unilever PLC, is committed to making an immense contribution for global benefits through a scale-up approach in congruence with Archetype 8 [75]. The CEO of Unilever PLC has indicated the company's intention to build upon its commitment to responsible business by putting purpose ahead of profit [92], but Unilever Ghana Limited is yet to transform its structural arrangements for environmental and social wellbeing maximization instead of profit maximization. All its promotional strategies are intended to incite demand to increase profit for a long-term operation instead of commitment to a social mission as a primary focus [91].

5.2 Analysis of commitments of PZ Cussons Ghana Limited

5.2.1 Technological group of archetypes

In commensurate with the three archetypes classified under the technological group which are: maximize material productivity and energy efficiency (Archetype 1); Make waste valuable (Archetype 2); and Substitute non-renewables with renewables and natural processes in productions and operations (Archetype 3), PZ Cussons Ghana Limited's commitments are more oriented to Archetype 1, where it reveals its intent to minimize the generation of waste in production, and in situations in which waste cannot be reduced, it intends to ride on the 3R policy principle (Recycling, Redirection, and Reuse) to make waste valuable as described in Archetype 2 [93]. Again, the company is committed to the use of new technologies and process improvements to reduce energy and water consumption in the production process. According to its Environmental Policy Report, PZ Cussons Ghana Limited has improved in a persistent manner its packaging design, use and disposal through light-weighting structure and design optimization as well as the elimination of excess packaging formats [93]. Specific commitments identified include the 100% recyclability of the company's hand wash bottles, with such bottles expected to contain 30% recycled plastic to minimize waste [93].

5.2.2 Social group of archetypes

Under the social group of archetypes, PZ Cussons Ghana Limited is expected to be committed to one or more of the following archetypes: Deliver functionality instead of ownership of products (Archetype 4); Embrace a stewardship role (Archetype 5); and Encourage efficiency (Archetype 6). The company's commitments so far are oriented to Archetype 5 and 6, with the former talking about how corporate entities should be concerned and committed to the health and wellbeing of society, and the latter talking about cutting down on consumption. Tracing from its 'Our 2020 Action Plan' Report [94], PZ Cussons Ghana Limited has established a Good4Business (G4B) committee with the core mandate of ensuring that *Business governance and ethics*, *Environment*, *Sourcing*, and *Community and charity* remain as the four principles that drive sustainable value and growth for the benefit of the Ghanaian society. For instance, in line with the *sourcing principle*, the company published the 'PZ Palm Oil Promise Setting out our No Deforestation, No Peat, No Exploitation (NDPE)' policy in 2014 [95] which outlines commitments towards sustainable and responsible sourcing of palm oil which is a major source of raw materials for most of the company's products. This was in line with the company's commitment and respect for local and indigenous communities, protection of animal habitats and not contributing to deforestation, so as to play a role in the wellbeing of the society. In addition, the 2020 Action Plan prepared in 2019 outlines the commitments and strategies to be used to achieve a 100% sourcing of palm oil from independently verified suppliers. According to the Action Plan Report, the company has achieved over 90% of its commitments to sustainable sourcing of palm oil [96]. The company's brands of products include food and nutrition, home care, personal care and

pharmaceutical products which are recognized to enhance the wellbeing of consumers. The aforementioned contributions are oriented to Archetype 5-Enhance stewardship. In furtherance, one of the company's brands, Carex has been redesigned centred on circular economy and principles of the 3Rs of Reduce, Reuse and Recycle, based on the company's commitments to sustainable consumption under Archetype 6 [97]. Archetype 6 is the model argued within the realm of academia and civil society space to be the only solution to achieving sustainability [90]. The redesign of the Carex brand aims to help consumers to reduce their consumption by keeping their packs and pumps for longer and reusing them through refilling and then recycling at the end of each service life [93]. The company is also committed to the establishment of refill pouch sale outlets in the major cities of Ghana (Accra and Kumasi) to allow customers to refill their products (for example, hand wash bottles) [98].

5.2.3 Organizational group of archetypes

PZ Cussons Ghana Limited, as a subsidiary of PZ Cussons, the UK which is an international company works with other subsidiaries within the African region (for example Nigeria and Kenya), Europe and Asia to scale up efforts for global benefits in terms of sustainability as advocated by supporters of Archetype 8 such as Giarratana [99], and Nerka and Shane [100] who are of the view that large multinationals are likely to be better placed to spearhead sustainability, which is a global concern. PZ Cussons Ghana Limited has society in mind in conducting business, but profits seem to remain as its topmost interest in its activities [101], despite commitments to sustainability.

In Table 2, a summary of the sustainability commitments of the two entities through the set of parameters adopted for the study has been indicated.

6 Discussion

In the current dispensation of sustainability, corporate bodies including consumer goods companies cannot disregard the pressure from several parties including the State to be committed to the sustainability agenda. In fact, with SDG-12 specifically focusing on corporate entities, characterized by the emblematic inclusive theme 'leave no one behind', it becomes pertinent for sustainability to feature as the central pillar in contemporary business commitments and practices. This, therefore, calls for innovative business models that respect sustainability. The categorization of sustainable business models (SBM) into archetypes by Bocken et al. [18] presents insightful lessons and ways for corporate entities to commit and operate in an environmentally and socially responsible manner for their economic survival. Tu and Huang [14], for instance, have called on corporate entities to better switch to green products and designs for their own survival and success. Corporate entities in the Global North, for instance in the Netherlands, Denmark [14], and Germany [20] are gradually switching to green products, implying that sustainability commitments and best practices exist for countries in the Global South to learn, contextualize and implement for sustainable development. This proposal is legitimate for the sustainability agenda of Unilever Ghana Limited and PZ Cussons Ghana Limited, as they are yet to commit to green products and designs.

It is important to pinpoint that in the phase of pressure on corporate sustainability commitments and practices, has emerged the dangerous short-cuts sometimes adopted by some irresponsible companies known as 'green-wash'—misinformation on corporate sustainability efforts to the public [102]. Walker and Wan [11] have already commented on this, by revealing that corporate entities in some cases do not 'walk-the-talk' in their sustainability commitments. Thus, they falsify their commitments and contributions for them to appear as 'responsible citizens' (as used by Maighan et al.). [13], but in reality, they are not making any substantial headways [103]. Kim and Lyon [104], Mitchell and Ramey [105], and Marquis and Toffel [106] commonly noted that in such situations, corporate entities can intentionally give a full picture of their positive commitments and contributions, and then ignore the negative outcomes of their activities on sustainability. This indication is highly possible in Ghana, as there are no strong media reporting, active civil society movement and concrete policy regulations that connect and monitor the commitments and on-the-ground activities of corporate entities, especially, multinational companies like Unilever Ghana Limited and PZ Cussons Ghana Limited including the sustainability information they disclose to the public. In the Global North, for instance in the USA, Furlow [107] found that there has been a substantial increase in media discourses and watchdog activities on corporate organizations' commitments and operations. This, unfortunately, is not happening in the Ghanaian space. Interventions are clearly needed to ensure that corporate entities commit to sustainability through their activities in Ghana, and possibly, many SSA countries, as false communications (greenwash) come with

Table 2 Summary of the results-sustainability commitments and SBM archetypes. Source: Authors' Construct, 2021

Groupings	Archetypes	Sustainability commitments	
		Unilever Ghana Limited	PZ Cussons Ghana Limited
Technological parameter	1. Maximize material productivity and energy efficiency	Reduction in production waste such as papers, PVCs, and sachets Increase recycled content Use of compostable packaging No commitment	Minimization of production waste The use of new technologies and process improvements to cut down water and energy consumption in production The use of the 3R policy principle (Recycling, Reduction, and Reuse) No commitment
	2. Make waste valuable	No commitment	No commitment
	3. Substitute non-renewable energy with renewable energy and embrace natural processes in production and operation	100% use of renewable energy in production Elimination of coal from energy mix Surplus energy to be made available for local communities	No commitment
	4. Deliver functionality instead of ownership of products	No commitment	No commitment
	5. Embrace a stewardship role	Sales of oral products Community sensitization programs on hand washing Nutritional products in conformity to food safety requirements of Ghana Reduction in saturated fats, calories, salts and sugar in all food products A 100% sustainable sourcing of cocoa by 2025 under company's Sustainable Agriculture Code	Establishment of Good4Business committee to drive sustainable value in operations Responsible sourcing of palm oil as raw material for production Production of food and nutrition, home care, personal care and pharmaceutical products
Organizational parameter	6. Encourage sufficiency	No commitment	Redesign of Carex brand based on circular economy principle of Reduce, Reuse and Recycle No commitment
	7. Change purpose for the society and environment 8. Embrace a scale-up approach in business operations	Collaborative interventions through mother organization, Unilever PLC to link up with other Unilever companies globally in sustainability efforts	Engagement in the network of other subsidiaries of mother organization, PZ Cussons, UK to scale-up sustainability commitments especially within Africa

negative implications on consumers and society. Parguel et al. [108] indicated that such discrepancy could lead consumers to wrongly evaluate the corporate image of organizations, thinking they are good ‘citizens’ to be associated with at the onset. But when this falsification is identified, consumers and society become incredulous of corporate sustainability claims (commitments and practices) and may disassociate themselves from such organizations [109]. This also affects the goodwill of corporate entities [110] leading to low profits, shrinkages, and consequently, die-off. In some instances, corporate entities may report accurate information on their sustainability commitments, but the amplification of false information concerns may deviate public attention from the true commitments and good works of corporate entities towards sustainability. As a result, corporate entities are likely to be demotivated to put in place novel models such as those categorized in the various archetypes for sustainability. Therefore, it becomes very necessary for corporate bodies to be genuine in their commitments and practices, not only for the benefit of the society as widely propagated but also, for their own wellbeing, survival and success in operations [39–42].

The eight archetypes discussed provide useful and novel pathways that make it possible for corporate entities to embrace sustainability commitments and practices without compromising their profits for survival and expansion. It behoves Unilever Ghana Limited and PZ Cussons Ghana Limited to remain truthful to their commitments and operationalize them in an unpretentious manner towards the SDGs, so that other organizations including the small, emerging and new ones can learn and adapt to suit their individual sustainability commitments and subsequent activities/practices.

7 Departure point

Despite the corporate entities showing some level of commitments to the sustainability agenda, achieving the corporate related-SDG (SDG-12) will require the active participation of the State to ensure the practicalization of the commitments. Strong regulatory systems on corporate sustainability commitments are requisite in Ghana, and this will require the State’s efforts. The State can foster peer-to-peer learning through a multi-stakeholder engagement with actors in the business and scientific community that leads to the development of a sustainability-learning framework to guide the transformation of sustainability commitments to realistic actions. As Smith and Font [111] recommended, business-wide codes of practices and conduct on sustainability within an organized regulatory environment can help the transformational process of commitments to sustainability interventions of corporate entities. In furtherance, studies such as Seele and Gatti [110], and Bazillier and Vauday [112] have reiterated the significance of civil society groups serving as activists in monitoring the implementation of sustainability commitments of corporate entities such as the ones considered in the study. The active participation of Civil Society Organizations in watching over the operations of corporate organizations can be a great path of ensuring corporate accountability and transparency in practicalizing their statements of intent to act responsibly for sustainable development. Academic commitments in the corporate-sustainability nexus remain narrow within the Ghanaian space and the SSA region, and this makes scholarships in this direction to guide policy-making processes and implementations very expedient. This study thus, serves as a pioneering one, and sets the leverage ground for empirical studies, not only on large consumer goods companies but small and medium scale entities to bridge the current gap in sustainability research in terms of the transformation of commitments into actions in Ghana and the SSA region of Africa at large.

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