



Review

Social accountability 8000: A quarter century review

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ABSTRACT

Social Accountability 8000 (SA8000) is the most prominent certification-based standard in the field of working conditions and sustainability. Twenty-five years after the release of the standard, a literature review is needed to highlight the knowledge in the field of SA8000 and identify the impacts of its adoption on companies, employees, supply chains and stakeholders. To this end, this study aims to summarise the findings in the literature focusing on SA8000 and evolution of SA8000 research by providing a review based on the most influential scientific articles published between 1997 and 2022. A 10-step method that combines the best methodological practices for conducting a literature review is used for the analysis, ensuring the study's transparency and reproducibility. The following seven research areas emerged from the SA8000 literature: standard structure, purpose and diffusion; standard comparison and integrated management system; human resources management and working conditions; supply chain management; sustainability disclosure and reporting; drivers and barriers to SA8000 adoption; and performance and outcomes. The contributions included in each area were analysed, and open questions were identified. An agenda for future research is presented.

1. Introduction

Released by Social Accountability International (SAI), a New York-based NGO, Social Accountability 8000 (SA8000) is an international standard promoting the improvement of working conditions and sustainability in workplaces (Chirieleison and Rizzi, 2020; Gilbert and Rasche, 2007). Companies from all over the world can voluntarily adopt SA8000 by undergoing a third-party audit (Gilbert et al., 2011; Göbbels and Jonker, 2003; Mueller et al., 2009).

The SA8000 standard traces its roots to the International Labor Organization's (ILO) treaty, the United Nations (UN) Convention on the Rights of the Child and the Universal Declaration of Human Rights. The SAI aims to revise the SA8000 standard every five years to ensure its continuous relevance and applicability (Llach et al., 2015). The SA8000 standard is suitable for all sizes of companies and industries. However, SA8000 provides a worksite-specific certification, meaning that, rather than a company, every facility has to undergo a third-party audit to check compliance with the standard (Gilbert and Rasche, 2007). To obtain SA8000 certification, a facility must meet the standard's requirements in the following nine areas: (1) child labour; (2) forced labour; (3) working hours; (4) health and safety; (5) prevention of

discrimination; (6) freedom of association and right to collective bargaining; (7) restriction of disciplinary practices; (8) remuneration to meet basic needs; and (9) control system for continuous improvement (Gilbert and Rasche, 2007; Llach et al., 2015; Pavlíková and Basovnicková, 2014).

When adopted, SA8000 has implications for companies' management systems and sustainable supply chain management (SSCM). On the management system side, SA8000 helps improve the sustainability of the internal practices related to employees (Karapetrovic and Casadesús, 2009; Salomone, 2008). On the SSCM side, SA8000 requires all of the company's suppliers and subcontractors to be compulsorily certified, hence increasing attention to the social dimension of sustainability throughout the supply chain (Gilbert and Rasche, 2007).

To obtain SA8000 certification, companies have to meet the requirements for child labour, forced and compulsory labour, freedom of association and right to bargain collectively, discrimination of employees, a healthy and safe workplace, disciplinary practices, working hours and remuneration (SAI, 2014). Once achieved, the certification lasts for three years. Companies are subject to regular audits during the certification period to ensure continued compliance with the SA8000 standard requirements. Complying with these requirements also means

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contributing to the achievement of the Sustainable Development Goals (SDGs) outlined in Agenda (2030). Through the implementation of corporate policies that are essential to acquiring SA8000 certification, companies are actively progressing towards achieving several SDGs, such as those associated with promoting decent working conditions and economic growth (SDG 8), responsible consumption and production (SDG 12), gender equality (SDG 5) and providing fair wages to combat poverty (SDG 1). Therefore, despite the fact that SA8000 largely predates Agenda 2030 and the SDGs, it represents a valuable tool for companies because its framework facilitates a harmonious alignment of corporate social responsibility practices with the broader objectives of sustainable development.

Since the first release of the SA8000 standard by SAI in 1997, 25 years have passed. Since then, much has changed, so a review of the related literature published until 31 December 2022 can help summarise the current knowledge in the SA8000 field of study by highlighting factors that promote or inhibit SA8000 adoption and the effects of SA8000 certification on companies, employees, stakeholders and SSCM. Accordingly, while taking into account Sartor et al.'s (2016) findings, the present article proposes a comprehensive, up-to-date overview of the research published in the past 25 years in the field of SA8000, identifying research gaps that future studies could address. A transparent and replicable 10-step method was employed to conduct a comprehensive literature review incorporating the best methodological practices in the field (Turzo et al., 2022). This method combines bibliometric analysis, the visualisation of similarities (VOS) technique, the AMSTAR 2 checklist and the PRISMA model, ensuring the transparency and reproducibility of the study. After excluding nonrelevant articles, the literature review comprised a sample of 56 articles.

The paper is structured as follows: After the introduction, the second section describes the method adopted, followed by the results of the bibliometric analysis. We then provide our literature review of the seven clusters that emerged from the SA8000 research. The next section proposes an agenda for future research on SA8000. The final section outlines the conclusions and limitations of the study.

2. Methods and data

To conduct an exhaustive analysis of the literature on SA8000 and adopt a replicable analysis method, we applied the 10-step method proposed by Turzo et al. (2022). This method brings together the methodological best practices from the bibliometric analysis outlined by Marzi et al. (2021), the VOS technique in clustering papers systematised by van Eck and Waltman (2010) and the literature review approach proposed by Tranfield et al. (2003). The analysis also used the AMSTAR 2 checklist (Shea et al., 2017) and the PRISMA model (Moher et al., 2009) to further ensure the quality and reproducibility of the study (Turzo et al., 2022).

In the first step of this research method, we analysed the literature from the 1997 issuance of the SA8000 standard to 31 December 2022 to obtain an updated overview of the research area and create a list of the common keywords used in the field during the first quarter century of SA8000's life. As prescribed by the AMSTAR 2 checklist, which is reported in Appendix A, we defined the inclusion criteria prior to data collection (Shea et al., 2017). We used the definition provided by SAI, according to which SA8000 is 'a voluntary standard for auditable third-party verification, setting out the requirements to be met by organizations, including the establishment or improvement of workers' rights, workplace conditions and an effective management system' (SAI, 2014, p. 2).

The second step consisted of the definition of the research query. In accordance with the findings of the first step and previously published review papers (Sartor et al., 2016), the final query for gathering all the relevant scientific material was 'Social Accountability 8000' OR 'SA8000' OR 'SA 8000'.

In the third step, we ran the query on the Scopus database using the operator 'TITLE-ABS-KEY' and added filters identifying documents in

the English language, in the 'articles' category and published until 2022. These filters allow us to gain an improved quality sample containing scientific papers that underwent a double-blind peer review process (Marzi et al., 2021; Turzo et al., 2022).

The fourth step consisted of data collection on March 10, 2023. The query provided a preliminary sample of 100 documents in the Scopus database. We used the Web of Science Core Collection database to cross-validate the data, obtaining 57 entries. As in the case of Turzo et al. (2022), the comparison between the two databases did not highlight any missing documents in Scopus, and given its higher coverage, Scopus was selected as the main database source for the present article.

The fifth step was devoted to cleaning the papers obtained from the query. We reviewed each of the 100 papers by reading the titles and abstracts following the inclusion criteria in the first step and the full text to determine whether the exclusion was strongly questioned. The cleaning process excluded 44 articles from the sample, either because they only mentioned SA8000 or because they discussed other topics sharing the same keywords but related to, for example, medical studies (e.g., Florido et al., 2014). The full list of papers that were included is available in Appendix B, while Fig. 1 shows the PRISMA model (Moher et al., 2009) that resumes the paper selection process.

In the sixth step, we conducted a bibliometric analysis of the selected papers. We used VOSviewer 1.6.18 software to carry out a VOS analysis, applying bibliographic coupling as the aggregation criterion. Bibliographic coupling, which occurs when two papers cite the same third paper in their references, allowed us to identify the development of the intellectual structure of a research area and identify coherent research themes inside it (Marzi et al., 2021). VOSviewer runs routines aimed at normalising a co-occurrence matrix of items, generating a similarity matrix. This matrix underpins the graphical results of the VOS analysis: a 2D map, where more shared references give a higher proximity. VOSviewer also emphasizes potential research themes by clustering the items involved in the analysis (van Eck and Waltman, 2010). We set the initial resolution for the analysis to 1.00.

The seventh step involved identifying the key research topic for each cluster. We independently read the full text of the 56 papers from our sample and created a list of topics potentially identifying the research topic of every cluster, as suggested by previous studies (Marzi et al., 2021; Ravasi and Stigliani, 2012; Tranfield et al., 2003; Turzo et al., 2022). Our independent analyses of the clusters yielded similar results in terms of the research topics and research questions emerging from each of them. Thus, we organised a series of team meetings to verify the convergence of the main theme of each cluster. To ensure thorough coverage of emerging topics from the similarity analysis, VOSviewer's resolution was set to 1.00, reaching theoretical saturation. Theoretical

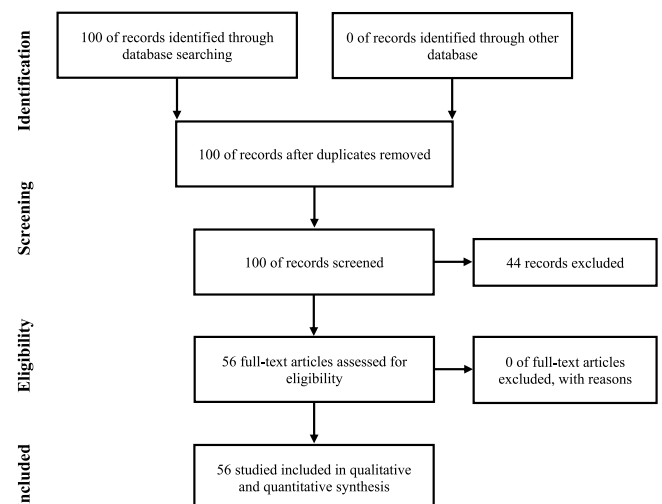


Fig. 1. The PRISMA model. Source: adapted from Moher et al. (2009).

saturation was achieved when each cluster encompassed a consistent topic among the papers that included that cluster (Saunders et al., 2018). At the end of the VOS analysis, seven clusters emerged.

As the eighth step, we verified the consistency and representativeness of the papers in each cluster. The number of papers analysed resulted in an adequate sample size to perform a literature review (Marzi et al., 2021; Netland and Aspelund, 2014; Sartor et al., 2016; Turzo et al., 2022). To provide an additional and unbiased level of reliability in the selection of papers and cluster topics, we asked a panel of three independent experts on social accountability standards to review and comment on the selected papers and the themes assigned to each cluster (Marzi et al., 2021; Mura et al., 2018). Their feedback was all positive.

The ninth step was to perform the systematic literature review process using the approach suggested by Tranfield et al. and the PRISMA model (Moher et al., 2009). We reviewed the papers in decreasing order of normalised citations as a general standard, grouping papers that had similar and closely linked topics (Turzo et al., 2022).

Based on the evidence emerging from the ninth step, the tenth and last step aimed to propose future research avenues in the SA8000 area. Specifically, in light of the evidence emerging from the literature review, we pointed out some research gaps that future studies could address.

Fig. 2 summarises the main steps of the aforementioned process.

3. Results of bibliometric VOS analysis and literature review

Our bibliometric analysis started with an examination of the journals in which SA800 research has been published. Here, 30 % of the selected papers are published in journals not included in the CABS journal list ranking (see Panel A of Table 1). Of those published by CABS journals, most papers are from journals with 1* and 2* rankings (see Panel B of Table 1).

Table 2 shows CABS journals publishing more than one paper on SA8000. These journals mainly focus on managerial, environmental and sustainability research and practice.

Fig. 3 shows the graphical output of the VOS analysis processed with RAWGraphs 2.0. The analysis shows seven polarised clusters representing seven different research themes.

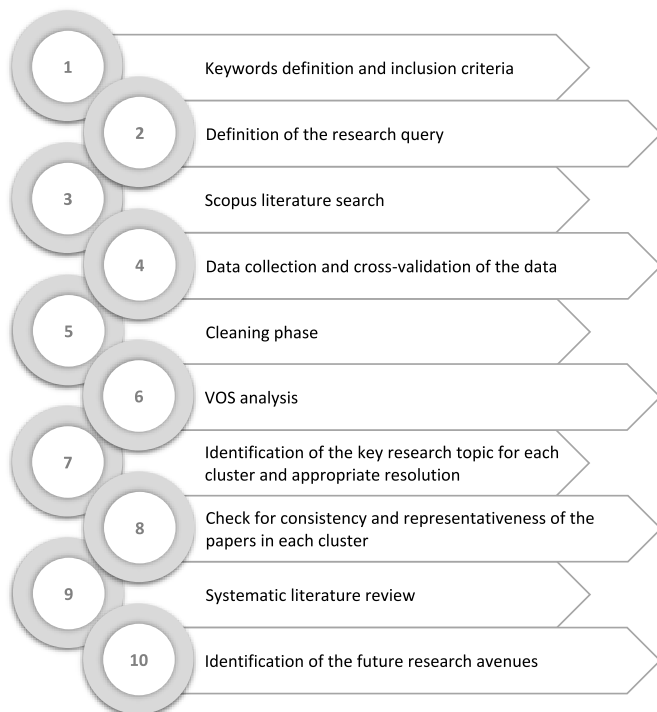


Fig. 2. Ten step approach proposed by Turzo et al. (2022).

Table 1
Ranking of the journals publishing studies on SA8000.

Panel A: Distribution of papers among journals	
CABS journals	Number of papers
Yes	39
No	17
Tot.	56

Panel B: Distribution of papers among CABS journal	
CABS journal ranking	Number of papers
1*	11
2*	18
3*	7
4*	3
Tot.	39

Table 2
Main journals publishing studies on SA8000.

Journal	Number of papers
Journal of Cleaner Production	9
Corporate Social Responsibility and Environmental Management	4
Journal of Business Ethics	4
International Journal of Operations and Production Management	2
Managerial Auditing Journal	2

To provide a fine-grained analysis of the SA8000 field, Table 3 shows the descriptive statistics for every cluster. The analysis reveals two prominent clusters: the orange cluster comprising 15 papers and the red cluster comprising 11 papers. The orange cluster stands out with a total of 1571 citations, demonstrating the highest ratio between total citations and the number of papers. Closely following this is the pink cluster, consisting of four papers with a total of 370 citations.

Fig. 4 shows the distribution of the papers over time, demonstrating the absence of a clear publication trend from the release of the SA8000 standard in 1997 to today. A concentration of scientific literature in a given time frame is typical of both early stage and mature research topics. In contrast, in the case of SA8000 research, the number of published papers has changed considerably throughout the years. The first article was published five years after the issuance of the SA8000 standard. At 10 years from the first release of the SA8000 standard in 2007, there were fewer than 10 published scientific papers. Taken together, these findings indicate that the scientific literature in such a field is extremely fragmented and SA8000 has never become a sustainability literature mainstream.

By applying the method described in paragraph 2, seven clusters were identified. Table 4 summarises the research topics discussed in each cluster, together with their main research questions. The following section includes a detailed review of every cluster of papers.

4. Analysis of the clusters

4.1. Blue cluster—Standard structure, purpose and diffusion

The blue cluster gathers papers that explain the structure of SA8000, the purpose of the standard, as well as its diffusion across industries and countries. This cluster mainly answers the following research questions:

- What are the key features and main objectives of the SA8000 standard?
- What do we know about the geographical and industrial distribution of SA8000 certifications?

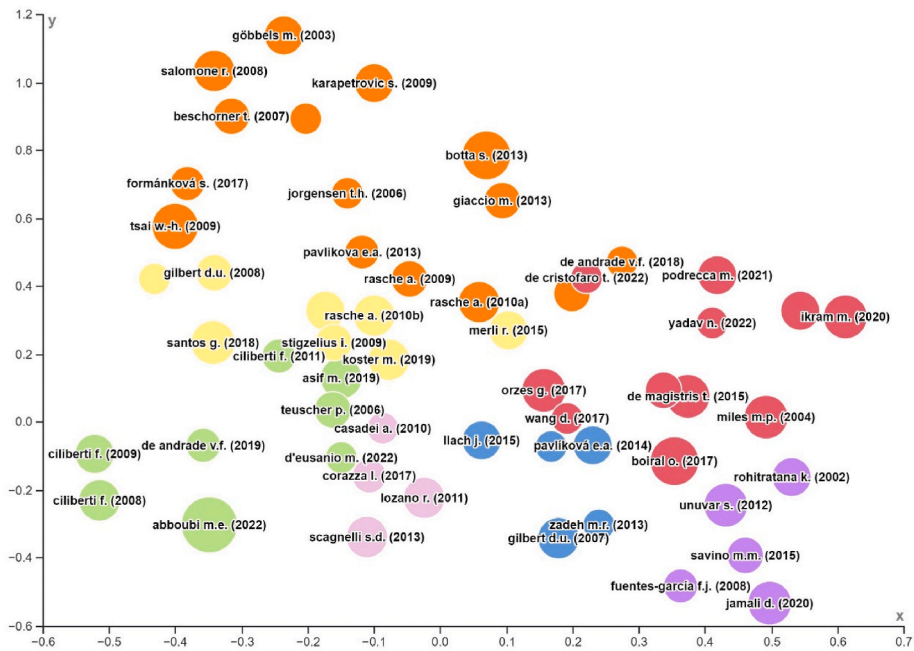


Fig. 3. Results of the VOS analysis.

Table 3
Descriptive statistics for the clusters.

Cluster	Number of papers	Total citations	Total citations/Number of clusters
Blue	5	200	40,00
Orange	15	1575	105,00
Purple	5	148	29,60
Green	8	581	72,63
Pink	4	370	92,50
Yellow	8	374	46,75
Red	11	267	24,27

SA8000 is the most influential social accountability certification-based standard in the field of human rights and labour because it offers a recognised system of verification for ethical performance and a comprehensive framework to enhance workplace conditions (Gilbert

and Rasche, 2007; Llach et al., 2015). A third-party audit is the major difference between SA8000 and other typical ethics programmes (such as codes of conduct) and is essential for the successful adoption of SA8000 (Gilbert and Rasche, 2007). By promoting ethical corporate behaviour, SA8000 also prevents free-riding (Gilbert and Rasche, 2007). For example, one of its key provisions ensures fair wages and reasonable working hours, which helps to reduce the incentives for employers to engage in free-riding behaviour by exploiting employees or violating their labor rights to cut costs, relying on the expectation of avoiding penalties. By fostering a more accountable and ethical work environment, SA8000 contributes to improving labour conditions and fostering a sense of responsibility among employers.

SA8000 also helps companies with stakeholder engagement. For example, by means of the SA8000 guidance document (Social Accountability International, 2016), it aids companies in managing the relationship with stakeholders, generating long-term benefits (Gilbert

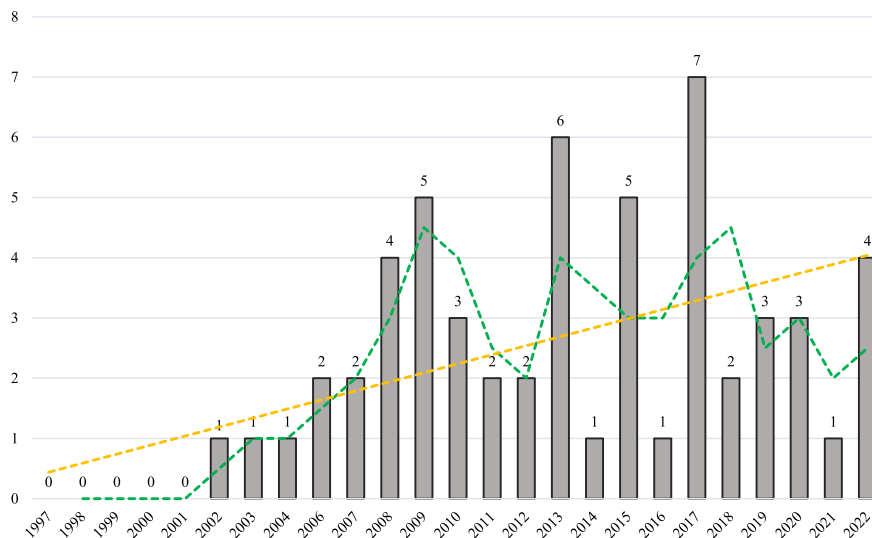


Fig. 4. Distribution of the papers by year.

Table 4
Summary of the clusters.

Cluster	Topic	Main Research Questions
Blue	Standard structure, purpose, and diffusion	<ul style="list-style-type: none"> • What are the key features and main objectives of the SA8000 standard? • What do we know about the geographical and industrial distribution of SA8000 certifications?
Orange	Standard comparison and integrated management system	<ul style="list-style-type: none"> • What elements emerge from the comparison between SA8000 and other social accountability standards? • What are the advantages of including SA8000 and other social accountability standards within an integrated management system?
Purple	Human resources management and working conditions	<ul style="list-style-type: none"> • Why is SA8000 particularly relevant in the area of human resources management? • What are the main benefits of SA8000 adoption in the assessment and improvement of human resources management?
Green	Supply chain management	<ul style="list-style-type: none"> • How does SA8000 adoption affect the structure of companies' supply chain? • Does the leading company in the supply chain play a role in the dissemination and adoption of the SA8000 standard? • Is SA8000 beneficial for developing business relationships between companies in developed countries and companies in developing countries?
Pink	Sustainability disclosure and reporting	<ul style="list-style-type: none"> • How does adopting SA8000 facilitate companies in the sustainability disclosure and reporting process? • Why is SA8000 adoption particularly useful for SMEs seeking to issue sustainability reports?
Yellow	Drivers and barriers to SA8000 adoption	<ul style="list-style-type: none"> • What are the key drivers motivating companies to adopt SA8000? • What are the barriers companies face in adopting, implementing and maintaining SA8000?
Red	Performance and outcomes	<ul style="list-style-type: none"> • What are the main positive outcomes of adopting SA8000 certification? • Are the outcomes of SA8000 certification time sensitive? • What drives companies to SA8000 decertification, and what are the effects?

and Rasche, 2007; Llach et al., 2015).

Companies operating in the apparel, construction and textiles industries (i.e., labour-intensive industries) are the main SA8000 adopters (Llach et al., 2015; Pavlíková and Basovnicková, 2014; Zadeh et al., 2013). Consistent with the industry concentration, the countries with the highest rate of SA8000 adoption are Italy, India and China (Llach et al., 2015; Pavlíková and Basovnicková, 2014, 2015; Zadeh et al., 2013). Except for Italy, they are all developing countries. These countries are often attractive to labour-intensive industries because of their low labour costs. However, they face sensitive issues related to working conditions, child labour and human rights (Llach et al., 2015; Pavlíková and Basovnicková, 2015).

The case of Italy—by far the leading country in the number of SA8000 certifications—is notable and requires clarification (Llach et al., 2015). The involvement of Italian regional governments, particularly the Tuscany region, in providing financial incentives and tax reductions to encourage SA8000 adoption certainly explains Italy's high number of certifications. Additionally, the country's labour regulations, which generally exceed SA8000 criteria, make it relatively easier for Italian companies to achieve certification (Llach et al., 2015). Contrary to this, for companies based in developing countries, SA8000 adoption demonstrates the corporate commitment to addressing critical issues such as child labour, enhancing working conditions and safeguarding human

rights. This commitment can significantly improve the corporate reputation of companies based in developing countries by establishing trust and credibility with stakeholders, including buyer companies from developed countries that prioritise ethical sourcing and responsible business practices. As a result, it can create better opportunities for the development of steady business relationships with companies in developed countries (Pavlíková and Basovnicková, 2014).

While Gilbert and Rasche's (2007) theoretical examination of SA8000 from a Habermasian perspective offers valuable insights into the moral justification within MNEs, it would be beneficial to see more empirical evidence validating the practical application of the ethically extended version of SA8000 proposed by the same authors in diverse corporate settings. Meanwhile, Llach et al. (2015) offer a comprehensive analysis of SA8000's global diffusion presents a macro and micro view of its adoption across countries and sectors. However, a deeper exploration into the reasons behind the observed trends and challenges, including stakeholder perspectives and cultural influences, could provide a richer understanding of the dynamics shaping the international impact of SA8000. Additionally, the statistical analysis conducted by Zadeh et al. (2013) highlights the concentration of SA8000 certifications in Asia, particularly in the construction, apparel, and textiles industries. While this provides a geographical and sectoral overview, a more nuanced investigation into the specific socio-economic and cultural factors influencing certification patterns in Asia would enhance the overall comprehension of SA8000's impact. Moreover, the studies by Pavlíková and Basovnicková (2014, 2015) studies shed light on the sustainability landscape, focusing on SA8000 certifications in Italy, India, and China. A more critical examination of the effectiveness of SA8000 in addressing specific social and labor issues within these countries, beyond a quantitative count, would contribute to a nuanced understanding of its impact in diverse contexts. Finally, it is important to emphasize that the studies within this cluster predominantly employ a descriptive approach and draw upon data from specific geographical areas. This limitation hinders the generalizability and comparativeness of their findings.

4.2. Orange cluster—Standard comparison and integrated management system

The orange cluster includes papers conducting a comparative analysis between SA8000 and other social accountability standards and considering their combination into an integrated management system. This cluster primarily answers the following research questions:

- What elements emerge from the comparison between SA8000 and other social accountability standards?
- What are the advantages of including SA8000 and other social accountability standards within an integrated management system?

SA8000 adoption requires the implementation of a management system that focuses on continuous improvement and compliance with all of the requirements of the standard (Botta et al., 2013; Jørgensen et al., 2006). The underlying management system of SA8000 enables its adopters to enhance transparency and improve working conditions throughout their supply chains, becoming more attractive for stakeholders (De Andrade and Bizzo, 2018; Giaccio et al., 2013). When comparing SA8000 with other social accountability standards, the literature has focused on four elements: effectiveness in addressing human resources management issues for the company and within the supply chain; flexibility; the promotion of stakeholder dialogue; and geographical and industrial applicability.

Regarding the effectiveness in addressing human resources management issues, SA8000 is considered to be more effective than all other social accountability standards (Pavlikova and Kufitkova, 2013; Rasche, 2009). Certification-based standards such as SA8000, AccountAbility 1000 (AA1000), and Fair Labor Association (FLA) Workplace Code rely on specific measurement criteria outlined within the standard itself

(Göbbels and Jonker, 2003; Rasche, 2009). Principle-based standards, such as the UN Global Compact, the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises (MNEs) and the ISO standards, are widely known for being policy tools that promote the adoption of broadly defined principles and facilitate dialogue with stakeholders. However, these standards do not incorporate performance measurements or require quantitative benchmarks (Formánková et al., 2017; Rasche, 2009). Being a certification-based standard, SA8000, provides a detailed list of social responsibility indicators, allowing for more specific and measurable criteria. In contrast, a standard such as ISO26000 does not offer such a comprehensive list, instead relying on the improvement of key performance indicators chosen by the adopting company (Chiarini and Vagnoni, 2017). This distinction is evident in their impact on supply chain sustainability. Although ISO26000 has a moderate influence in this regard, SA8000 excels by effectively promoting health, safety and environmental protection principles throughout a company's entire supply chain (Chiarini and Vagnoni, 2017; De Andrade and Bizzo, 2018). Furthermore, certification-based standards such as SA8000 require a third-party audit to confirm the reliability of the information provided by the company, whereas principle-based standards do not prescribe any audit, thereby leaving more opportunities for the potential manipulation of information (Göbbels and Jonker, 2003; Rasche, 2009).

Regarding flexibility, compared with principle-based standards, SA8000 exhibits explicit requirements and precise terminology, such as the specific definition of terms like 'child'. This explicitness and precise terminology limit the flexibility of SA8000 implementation while simultaneously facilitating its application when compared with principles-based standards (Rasche, 2009). Although limited flexibility may overlook certain company-specific circumstances, such as economic conditions, it does offer some advantages, including easier and more objective implementation by managers and enhanced trustworthiness in the eyes of stakeholders (Rasche, 2009).

In terms of stakeholder dialogue, SA8000 is considered less comprehensive compared with AA1000 and ISO26000 (Beschoner and Müller, 2007; Chiarini and Vagnoni, 2017; Göbbels and Jonker, 2003). Although SA8000 primarily focuses on SSCM, AA1000 places greater emphasis on fostering stakeholder dialogue to ensure social and ethical accounting, auditing and reporting processes (Beschoner and Müller, 2007; Göbbels and Jonker, 2003). SA8000 is primarily concerned with improving working conditions, while AA1000 allows companies to choose which issues to include within the scope of their management system (Göbbels and Jonker, 2003). Moreover, SA8000 appears to be more targeted at specific groups such as workers, trade unions and NGOs, whereas ISO26000 is seen as more inclusive and open to engaging with all potential stakeholders (Chiarini and Vagnoni, 2017).

Geographical and industry applicability is another source of differences between SA8000 and other social accountability standards. For instance, while the Eco-Management and Audit Scheme (EMAS) is exclusively applied within Europe, SA8000 is a global standard that can be implemented by companies worldwide (Chiarini and Vagnoni, 2017); the FLA Workplace Code is specific to the apparel industry, whereas SA8000 can be adopted by companies in all industries, excluding agriculture and extractive industries (Chiarini and Vagnoni, 2017; Göbbels and Jonker, 2003). These differences highlight the varying scopes and target sectors of these standards, addressing different geographic regions and industry-specific challenges.

Recognising that other social accountability standards overlap and complement SA8000 (Rasche, 2009), integrating them into a unique management system offers several advantages for companies. One key advantage of implementing an integrated management system that combines SA8000 with other social accountability standards (i.e., ISO9001, ISO14001, OSHAS18000 and UN Global Compact) is the required procedures for obtaining individual certifications (Botta et al., 2013; Dragomir et al., 2012; Jørgensen et al., 2006; Salomone, 2008; Tsai and Chou, 2009). Additionally, adopting multiple social

accountability standards decreases the time required for compliance because the adoption of one standard often results in partial compliance with the requirements of another (Karapetrovic and Casadesús, 2009; Rasche, 2010a). The adoption of certification-based standards is also a practical way to implement principle-based standards (Rasche, 2010a). The other advantages of an integrated management system include the minimisation of documentation, the integration and consistency of corporate strategies, policies and goals, cost savings through optimised utilisation of time, resources and responsibilities, improved corporate image and management credibility and more effective sustainable management (Botta et al., 2013). For small- and medium-sized companies (SMEs), which often struggle with a lack of resources, time and money, the integration of several social accountability standards also offers an effective approach to becoming more accountable in terms of sustainability (Tsai and Chou, 2009).

Existing studies on SA8000 and its comparison with other social accountability standards present valuable findings but often lack comprehensive analyses of practical implications and real-world effectiveness. For example, Botta et al. (2013), Chiarini and Vagnoni (2017), and De Andrade and Bizzo (2018) offer specific insights into SA8000 but lack in-depth explorations of its practical application, drawbacks, and comparative effectiveness across diverse industries. The literature reveals a dearth of empirical evidence, limited consideration of diverse industry contexts, and critical comparisons between SA8000 and alternative models. In particular, while some studies provide insights into the integration of SA8000 within management systems, a comprehensive analysis of its challenges, benefits, and practical implications remains notably underexplored in the existing literature. This gap underscores the need for research that scrutinizes the dynamics of SA8000 within integrated management systems, offering valuable guidance for organizations navigating the complexities of certification and sustainable management practices.

4.3. Purple cluster—Human resources management and working conditions

The purple cluster includes studies analysing SA8000 in the context of human resources management, with a focus on the improvement of working conditions. This cluster answers the following research questions:

- Why is SA8000 particularly relevant in the area of human resources management?
- What are the main benefits of SA8000 adoption in the assessment and improvement of human resources management?

The adoption of certification-based standards focusing on the well-being of employees and workplace safety, such as SA8000, is a leading practice in human resources management (Jamali et al., 2020). Employees are among the main stakeholders of a company; therefore, their careers, needs and education require great care (Jamali et al., 2020; Unuvar et al., 2012). Under the lens of the signalling theory, SA8000, as an auditable certification standard, signals to employees the company's willingness to go beyond the law requirements in ensuring their well-being (Jamali et al., 2020). By taking this approach, a company is more likely to attract employees who share its core values and appreciate its commitment to human resources management, thereby improving the overall organizational climate (Jamali et al., 2020). Thus, SA8000 adoption has a positive influence on employees' organizational identification (i.e., the extent to which employees define themselves by the same features they believe qualifies the company) and their emotional attachment to the company (Jamali et al., 2020).

The literature highlights three advantages resulting from the implementation of SA8000 in the field of human resources management.

The first advantage pertains to the positive outcomes associated with fairer internal human resources management practices. The adoption of

SA8000 is associated with higher job satisfaction and reduced intention to leave because it actively contributes to safeguarding workers' rights and preventing exploitative practices, thus fostering a more ethical and socially responsible business environment (Fuentes-García et al., 2008; Unuvar et al., 2012). In particular, its adoption leads to an improvement in working environments, maintenance policies, productivity and wage levels and a reduction of working time and overtime costs (Fuentes-García et al., 2008; Rohitratana, 2002; Savino et al., 2015).

The second advantage of SA8000 implementation lies in its provision of a standardised definition of acceptable working conditions and clear identification of the authorised entity responsible for monitoring and assessing working conditions within the company (Fuentes-García et al., 2008). This framework guarantees compliance with the minimum accepted standards and effectively addresses scenarios in which a supervisory authority may be absent or insufficient to enforce acceptable working conditions. As a result, SA8000 promotes transparency and accountability in working practices, compelling companies to adhere to prescribed standards (Fuentes-García et al., 2008).

Finally, the third advantage stems from the fact that the adoption of SA8000 and resulting improvement in human resources management practices serve as a signal to external stakeholders, indicating the company's commitment to prioritising fair treatment of its employees. This, in turn, safeguards corporate reputation. Stakeholders often hesitate to support companies involved in business with partners in third-world countries, where concerns about inhumane working conditions, child labour exploitation and instances of discrimination based on sex, race and religion are significant. SA8000 acts as a guarantee for companies, demonstrating their commitment to implementing ethical practices and prioritising the welfare and equal treatment of employees (Fuentes-García et al., 2008).

The detailed exploration of SA8000 in the context of human resources management reveals valuable insights into qualitative aspects, yet a critical analysis uncovers a notable gap in the literature. Existing studies often lack concrete measures to assess the tangible impact of SA8000 on human resource management, such as changes in the total cost of employees before and after SA8000 implementation. The emphasis on qualitative aspects, as evident in works by Fuentes-García et al. (2008) and Jamali et al. (2020), provides valuable insights into attitudes and perceptions but falls short in quantifying the comprehensive financial implications for organizations adopting SA8000.

The omission of specific quantitative metrics, like changes in the total cost of employees and cost savings attributable to improved labor practices, limits the ability to evaluate the economic viability and cost-effectiveness of SA8000 implementation in the realm of human resources management. Incorporating such concrete measures would offer organizations a more comprehensive understanding of the financial implications and return on investment associated with SA8000, enabling evidence-based decision-making.

4.4. Green cluster—Supply chain management

The green cluster includes research focused on examining how the adoption of SA8000 influences SSCM. This cluster aims to address the following research questions:

- How does SA8000 adoption affect the structure of companies' supply chain?
- Does the leading company in the supply chain play a role in the dissemination and adoption of the SA8000 standard?
- Is SA8000 beneficial for developing business relationships between companies in developed countries and companies in developing countries?

SA8000 has a significant impact on SSCM because companies seeking certification are expected to select their suppliers from among those who have already adopted the standard (Ciliberti et al., 2009). Typically, the

leading company in the supply chain takes the initiative to raise awareness and highlight the significance of implementing the standard (Abboubi et al., 2022; Ciliberti et al., 2008). By advocating for the adoption of SA8000 along both the upstream and downstream segments of the supply chain, addressing noncompliance issues and promoting sustainability, the leading company creates an environment that encourages its business partners to enhance their commitment to sustainability (Abboubi et al., 2022; Ciliberti et al., 2009; De Andrade and Bizzo, 2018). However, the process of adopting SA8000 by the leading company in the supply chain presents certain challenges. The first challenge relates to the effort required by the leading company to effectively encourage other companies in the supply chain to join the SA8000 certification process. The second challenge lies in the need for the leading company to thoroughly assess its supply chain in light of the SA8000 prescription related to the social dimension of sustainability (Abboubi et al., 2022). This task is not easy because some companies may be overlooked or eliminated from the supply chain because of difficulties complying with SA8000 requirements or their reluctance to comply (Abboubi et al., 2022; Asif et al., 2019). To remain in the supply chain, companies need to identify the factors that contribute to noncompliance with SA8000, address them and implement strategies to prevent future occurrences of noncompliance (Asif et al., 2019; Ciliberti et al., 2011). Accordingly, SA8000 can be considered a form of soft regulation that requires formal monitoring systems by the leading adopting company over its suppliers and subcontractors. This ensures that the requirements of the standard are upheld consistently across the entire supply chain, thereby enhancing the overall effectiveness and integrity of adopting SA8000 (Teuscher et al., 2006).

After establishing a sustainable supply chain composed of all certified companies, the development of steady business relationships among them is expected. By promoting compliance with labour standards, SA8000 plays a crucial role in fostering the development of a stable business network and enables all companies within the supply chain to attain sustainable and consistent long-term benefits (Abboubi et al., 2022; Teuscher et al., 2006).

SA8000 is particularly useful in facilitating business relationships between multinational companies (MNCs) from developed countries and suppliers from developing countries (Asif et al., 2019). MNCs have often faced criticism for outsourcing their operations to companies in developing countries, taking advantage of cheap labour and permissive social and environmental regulations. Previous incidents caused by noncompliance of suppliers, including fires or deadly facility collapses, have resulted in MNCs being accused of inadequate SSCM (Asif et al., 2019). These circumstances have made MNCs increasingly sensitive to ensuring that their suppliers meet the minimum requirements of social standards, particularly in terms of the human rights and safety of employees (Asif et al., 2019). To protect their reputations in home countries, MNCs have become increasingly reluctant to deal with noncompliant suppliers (Asif et al., 2019). The adoption of sustainability standards, such as SA8000, helps address these issues by facilitating the selection of compliant suppliers and contributing to the development of steady relationships along the supply chain (Asif et al., 2019).

By promoting the adoption of standardised requirements, conducting regular audits, facilitating the traceability of key processes, fostering collaborations and enhancing reporting and disclosure practices, SA8000 enables the sharing of information between principals and agents in the supply chain; this facilitates supply chain coordination and contributes to the reduction of information asymmetries, moral hazard problems and transaction costs (Asif et al., 2019; Ciliberti et al., 2011; De Andrade and Bizzo, 2019; D'Eusano et al., 2022; Teuscher et al., 2006). These advantages extend to both direct and indirect business partners within the supply chain. SA8000 enables the leading company to address incomplete contracts and optimise the monitoring and adjustment of second-tier suppliers' performance. As a result, negotiation and monitoring become more efficient, leading to an improved SSCM (Ciliberti et al., 2009).

The studies within this literature cluster, as exemplified by Abboubi et al. (2022), predominantly employ qualitative methodological approaches to untangle the complexities of SA8000's influence on SSCM and stakeholder dynamics. While this qualitative orientation proves valuable for offering in-depth insights into specific cases, it underscores the broader imperative for methodological diversity in the literature. An inclusive research agenda should incorporate quantitative methods to identify patterns and trends that qualitative approaches alone might not capture effectively.

Consistently with the methodological considerations made above, De Andrade and Bizzo (2019) present audit results of social responsibility management systems according to SA8000 in Brazilian organizations, employing a qualitative method that highlights areas of improvement and challenges in implementation. D'Eusonio et al. (2022) employ Life-Cycle Assessment (LCA) as a case study method to analyse a wine-producing company's supply chain, building on a previous SA8000 evaluation. Asif et al. (2019) elaborate on a theoretical framework discussing the social compliance of suppliers, emphasizing the need for a comprehensive understanding of the triggers and dynamics of social standards adoption. Ciliberti et al. (2009) presents a theoretical explanation of how SA8000 can serve as a valuable starting point to inspire a company's code of conduct. While each study provides valuable perspectives, a critical appraisal of the methodologies used emphasizes the need for a more diversified approach to capture the multifaceted impact of SA8000 across different contexts in SSCM.

4.5. Pink cluster—Sustainability disclosure and reporting

The pink cluster encompasses research highlighting the specific ways in which SA8000 adoption contributes to disclosure practices and sustainability reporting, as well as the advantages it offers SMEs in this regard. This cluster provides considerable insights into the following research questions:

- How does adopting SA8000 facilitate companies in the sustainability disclosure and reporting process?
- Why is SA8000 adoption particularly useful for SMEs seeking to issue sustainability reports?

In recent years, there has been a significant increase in the adoption of sustainability disclosure and reporting practices by companies worldwide (Lozano and Huisingsh, 2011; Scagnelli et al., 2013). This growing emphasis on sustainability disclosure and reporting is closely aligned with the widespread adoption of various sustainability standards by companies (Lozano and Huisingsh, 2011). Typically, when a company decides to adopt a social or environmental management system certification, it must produce a report demonstrating its compliance with the standards it has chosen to adhere to. Whereas the adoption of SA8000 is voluntary, once adopted, the associated nonfinancial disclosure becomes mandatory, pushing the adopter to engage in better social accounting (Corazza, 2017). This explains why companies that have been certified for a longer period than others are more likely to engage in sustainability disclosure and reporting (Casadei and Amadei, 2010).

Each social and environmental standard has its own advantages and disadvantages when it comes to sustainability reporting (Lozano and Huisingsh, 2011). The main benefit of SA8000 in relation to sustainability reporting is its explicit attention to addressing human and labour rights throughout the company, which helps raise awareness of the company's efforts in this area (Lozano and Huisingsh, 2011). However, SA8000 does not address the economic and environmental dimensions of sustainability and, therefore, does not provide any further support in these areas of the reporting (Lozano and Huisingsh, 2011).

Adopting SA8000 is particularly useful for SMEs wanting to publish sustainability reports because the standard provides straightforward and mandatory guidelines that facilitate the preparation of these reports (Scagnelli et al., 2013). Initially, companies choose to legitimise their

activities by identifying themselves with widely recognised symbols, such as adopting the first social or environmental certification-based standard (Scagnelli et al., 2013). As they acquire experience and recognize the power and relevance of disclosure as a competitive driver in influencing stakeholder perceptions, companies tend to increase their level of disclosure by producing specific reports, that is, sustainability reports (Casadei and Amadei, 2010; Scagnelli et al., 2013).

SMEs issuing sustainability reports are usually multicertified companies, using SA8000 guidelines for the social part of the sustainability report and other standards, such as ISO14001, for the environmental part (Corazza, 2017; Scagnelli et al., 2013).

It is worth noting that sustainability reports of certified SMEs are generally less extended than those of large certified companies. This disparity can be attributed to the challenges faced by SMEs, including limited financial resources, poor knowledge, time constraints, and scarcity of human resources. As a result, they perceive sustainability policies and reporting as costly business practices without immediate benefits (Corazza, 2017; Scagnelli et al., 2013). The fact that the prevailing approach of SMEs towards sustainability is often 'sunken', and rather than being 'explicit', it implies a generalised lack of disclosure, which SA8000 adoption can overcome (Del Baldo, 2012; Scagnelli et al., 2013). Indeed, SMEs that have been longer certified than others tend to produce sustainability reports in line with national and international certification standards (Corazza, 2017; Scagnelli et al., 2013).

The experience gained through certification and integration into the supply chain of a larger company plays a crucial role in promoting sustainability disclosure and reporting among SMEs (Casadei and Amadei, 2010; Scagnelli et al., 2013). Being part of the supply chain of a larger company requires SMEs to comply with the social and environmental standards set by the leading company, even in terms of disclosure (Corazza, 2017; Scagnelli et al., 2013). As explained by the contributions included in the green cluster, adopting SA8000 is a practical way of demonstrating compliance with the social requirements of the leading company, thereby promoting the permanence of the SA8000 adopter within the supply chain (Scagnelli et al., 2013).

The research gathered by this cluster offers valuable insights into various aspects of sustainability reporting. However, a notable limitation arises from the collective focus on SA8000. While the key findings of the studies are informative, addressing the broader theme of sustainability disclosure and reporting, there is a critical gap in their comprehensive understanding. Specifically, the analyses lack specificity regarding the distinctive impact and challenges posed by SA8000 adoption in such corporate practices. In the cases of Casadei and Amadei (2010) and Scagnelli et al. (2013), although they touch upon certification standards, their analyses lack a dedicated examination of the nuances tied to SA8000. This approach might, to some extent, limit the depth of insights into the unique challenges and benefits that this standard introduces to sustainability reporting within SMEs.

4.6. Yellow cluster—Drivers and barriers to SA8000 adoption

The yellow cluster collects research aimed at understanding the drivers of and barriers to the adoption of SA8000. This cluster addresses the following research questions:

- What are the key drivers motivating companies to adopt SA8000?
- What are the barriers companies face in adopting, implementing and maintaining SA8000?

The drivers of SA8000 adoption can be classified into internal and external drivers.

Internal drivers include those motivations related to factors that originate within the company itself. The literature has identified five main internal drivers: (1) increase in productivity because SA8000 implementation leads to reduced workplace risks, better trained employees and increased employee motivation, resulting in improved

productivity (Murmura et al., 2017; Murmura and Bravi, 2020; Santos et al., 2018); (2) improvement of the working environment because SA8000 requirements ensure a safe and healthy working environment for employees, including provisions for safety equipment, training in first aid and fire safety, access to medical facilities, clean drinking water, canteen facilities and transportation to and from work (Murmura and Bravi, 2020; Santos et al., 2018; Stigzelius and Mark-Herbert, 2009); (3) enforcement of the relationship with employees because SA8000 promotes an inclusive and supportive working environment, leading to an increased job satisfaction and a subsequent reduction of turnover rates (Gilbert and Rasche, 2008; Merli et al., 2015; Stigzelius and Mark-Herbert, 2009); (4) promotion of an ethical way of doing business because the adoption of SA8000 reflects a company's commitment to ethical business policies and SSCM (Murmura et al., 2017; Stigzelius and Mark-Herbert, 2009); and (5) managers' personal commitment to ethical initiatives (Stigzelius and Mark-Herbert, 2009).

External drivers include those factors that consider the external context surrounding the company, as follows: (1) desire to enhance corporate image and reputation by demonstrating a commitment to social responsibility and ethical practices (Merli et al., 2015; Murmura et al., 2017; Murmura and Bravi, 2020; Santos et al., 2018; Stigzelius and Mark-Herbert, 2009); (2) retainment of current customers and attraction of new ones (Koster et al., 2019), given that SA8000 certification can be a distinguishing factor for customers who prioritise ethical and socially responsible suppliers; (3) positive influence and dialogue with stakeholders close to the company, such as suppliers and customers (Gilbert and Rasche, 2008; Murmura and Bravi, 2020; Santos et al., 2018); (4) improvement of SSCM (Murmura et al., 2017; Murmura and Bravi, 2020); (5) achievement of a competitive advantage, especially for SMEs (Merli et al., 2015; Murmura and Bravi, 2020); (6) national and regional government legislation and incentives because some regions provide financial incentives and tax reductions to encourage SA8000 adoption, particularly among Italian companies (Murmura et al., 2017); (7) meeting the requirements of buyers, given SA8000 certification is often a prerequisite for doing business with MNEs, especially for SMEs based in developing countries, as explained in the blue cluster (Stigzelius and Mark-Herbert, 2009). Nevertheless, companies face a number of internal and external barriers to adopting SA8000. The literature highlights two main internal barriers.

First, financial constraints, particularly for SMEs, in implementing and maintaining the standard require consistent resources (Koster et al., 2019; Murmura et al., 2017; Murmura and Bravi, 2020; Santos et al., 2018; Stigzelius and Mark-Herbert, 2009). Consultancy, certification and audit costs are high. For example, the initial audit process can cost between \$2000 and \$3000 for a company with 100 employees (Stigzelius and Mark-Herbert, 2009). SA8000 certification is valid for three years, during which surveillance audits are conducted every six months, incurring additional expenses (Stigzelius and Mark-Herbert, 2009). Apart from direct certification costs, there are also those expenses associated with precertification activities, such as improving workplace health and safety, establishing internal supervision systems, reviewing wage levels, limiting overtime work and training employees (Koster et al., 2019; Murmura and Bravi, 2020; Santos et al., 2018; Stigzelius and Mark-Herbert, 2009).

Second, issues arise from integrating the standard into corporate routines and the challenge of effectively communicating its requirements to employees, ensuring their full understanding and internalisation (Koster et al., 2019; Merli et al., 2015; Stigzelius and Mark-Herbert, 2009). Although companies attempt to convey SA8000 requirements through training, posters and brochures in the local language, many employees have limited knowledge of the standard. Previous research has indicated that a large part of the workforce, being more concerned with remuneration than social conditions, may be willing to accept a certain degree of labour exploitation, making SA8000 implementation challenging (Koster et al., 2019; Stigzelius and Mark-Herbert, 2009).

The external barriers to SA8000 adoption can be categorised into three main areas. The first area of concern relates to the buyer-supplier relationship within the supply chain. Although SA8000 is a key driver for SMEs in developing countries seeking business opportunities with Western MNCs, its implementation raises several issues (Gilbert and Rasche, 2008; Merli et al., 2015; Rasche, 2010b). On the one hand, suppliers perceive SA8000 as a customer-driven certification that is closely tied to the fear of losing customers if their expectations are not met (Koster et al., 2019). On the other hand, MNCs often impose SA8000 adoption on top of existing purchasing conditions without fully considering the implications for suppliers (Koster et al., 2019). MNCs prioritise purchasing conditions, such as prices and lead times, and they are often unwilling to pay more for the products, even if the supplier is certified. This makes compliance with SA8000 requirements challenging for many suppliers, leading them to take a minimalistic approach or falsify information (Koster et al., 2019). When SA8000 adoption is merely seen as an add-on to existing purchasing conditions, it undermines the effectiveness of the standard because its practical implementation becomes limited or merely symbolic (Koster et al., 2019). Another external barrier in this area arises from the uncertainty of future orders. Although MNCs pretend SA8000 adoption within the supply chain, suppliers experience increased production costs without any assurance of the volume and frequency of future orders (Stigzelius and Mark-Herbert, 2009). Suppliers complain about the lack of support from MNCs, who neither share the costs of SA8000 adoption nor sign contracts to ensure a long-lasting business relationship once the supplier is certified (Stigzelius and Mark-Herbert, 2009). Some authors even question whether the decision to become certified, which is primarily driven by external pressure from the buyer, can genuinely be considered a responsible choice (Rasche, 2010b).

The second area of concern relates to stakeholder dialogue. Although SA8000 acknowledges stakeholder dialogue as a vital part of the overall implementation process, it lacks specific guidance on how to organise the dialogue or which stakeholders to include (Gilbert and Rasche, 2008; Merli et al., 2015). This lack of clarity leads to operational concerns. First, when companies initiate stakeholder dialogue during SA8000 implementation, it cannot be assumed to involve all interested stakeholders (Gilbert and Rasche, 2008). Dialogue often focuses on key stakeholders, such as employees, customers and shareholders, while neglecting the legitimate interests of others. Second, the lack of clear instructions on structuring stakeholder dialogue poses challenges for SA8000 adopters, making it difficult to determine the legitimacy of specific stakeholder claims (Gilbert and Rasche, 2008).

The third area of concern pertains to the rigidity of the SA8000 standard. As outlined in the orange cluster, the explicit requirements and precise terminology of the standard facilitate its implementation, ensuring a degree of global conformity in the realm of social responsibility. However, the rigid nature of SA8000 poses limitations to its adaptability. The issue lies in the fact that SA8000 requirements may not effectively align with the business dynamics of every adopting company (Rasche, 2010b). Additionally, although the standard explicitly acknowledges the necessity for adaptation to the geographical, cultural, religious, educational, political and economic contexts of adopters, managers may face challenges in pursuing such adaptation because of the inflexible nature of the standard (Koster et al., 2019; Rasche, 2010b). Similarly, the audit process conducted by accreditation bodies requires a certain degree of flexibility. Auditors cannot simply verify a company's compliance with SA8000 by filling in a predefined checklist. The uniqueness of each SA8000 adopter and its contextual features require tailor-made assessments of compliance with the standard requirements for every company (Rasche, 2010b). However, the subjective nature of the audit process leaves room for potential abuse by auditors, undermining the integrity of the certification process. As a result, the subjectivity involved in SA8000 implementation and audits poses a significant barrier to the adoption of SA8000 (Koster et al., 2019; Rasche, 2010b).

The methodologies employed across the studies included in this cluster of literature reveal a comprehensive approach to understanding drivers and barriers to SA8000 adoption. These methods range from qualitative multiple case studies (e.g., [Murmura and Bravi, 2020](#)) to critical explorations using Derrida's aporias of justice ([Rasche, 2010b](#)). Each methodology offers a unique lens through which SA8000 is examined. However, a potential limitation arises from the variation in the depth of contextual analyses, with some studies delving extensively into specific regional contexts ([Koster et al., 2019](#); [Stigzelius and Mark-Herbert, 2009](#)), while others adopt a more global perspective ([Gilbert and Rasche, 2008](#)). Concerning key findings, the studies collectively uncover a broad spectrum of drivers and barriers to SA8000 adoption and different implications. For example, the identification of customer requests as a major driver for SA8000 adoption ([Koster et al., 2019](#)) underscores the influence of external pressures on organizational decisions. SA8000-certified companies exhibit a strong commitment to sustainability not merely for external image enhancement but from an internal desire to improve workplace conditions ([Murmura et al., 2017](#)). However, a critical observation emerges regarding the potential symbolic nature of some certifications, including SA8000, hindering effective implementation ([Koster et al., 2019](#)). Despite these valuable insights, the collective set of studies faces limitations. The tendency to predominantly focus on a specific country may limit the generalizability of findings to a broader global context ([Murmura et al., 2017](#); [Murmura and Bravi, 2020](#); [Santos et al., 2018](#)). Additionally, the reliance on survey-based data introduces the possibility of social desirability bias, potentially influencing the reliability of responses ([Murmura et al., 2017](#); [Santos et al., 2018](#)). This reliance on survey-based studies, coupled with the introduction of temporal limitations, and the absence of a comprehensive examination of specific features related to SA8000 ([Casadei and Amadei, 2010](#); [Scagnelli et al., 2013](#)), collectively constrains the depth of understanding regarding the drivers and barriers associated with SA8000 adoption.

4.7. Red cluster—Performance and outcomes

The red cluster collects studies investigating the effects of SA8000 certification choices on the performance of companies. The effects of a possible decertification are also considered. Answers to the following questions are provided:

- What are the main positive outcomes of adopting SA8000 certification?
- Are the outcomes of SA8000 certification time sensitive?
- What drives companies to SA8000 decertification, and what are the effects?

After obtaining SA8000 certification, companies experience several positive outcomes. The literature highlights three main advantages ([De Magistris et al., 2015](#); [Miles and Munilla, 2004](#); [Orzes et al., 2017](#); [Yadav et al., 2022](#)).

First, the status of certified companies allows them to enhance their corporate reputation by demonstrating their commitment to social responsibility and ethical practices. This, in turn, can build trust and credibility among stakeholders ([De Magistris et al., 2015](#); [Miles and Munilla, 2004](#); [Orzes et al., 2017](#)). However, SA8000 can be strategically utilised as a marketing tool and implemented for commercial and image-building purposes rather than solely focusing on genuinely improving social responsibility policies within companies. This phenomenon is known as 'social washing' ([Boiral et al., 2017](#)). Customers, shareholders and financial institutions who may not have detailed knowledge about the internalisation of SA8000 can easily be misled by social washing practices. Conversely, stakeholders' pressure from other groups, such as trade unions, NGOs, industry associations and local communities, can help internalise SA8000 requirements. For example, because of their direct involvement in companies and representation of

workers' interests, trade unions can exert pressure to ensure that SA8000 requirements are effectively implemented in the workplace ([Boiral et al., 2017](#)). Stakeholder pressure for the adoption and internationalization of SA8000 can have additional benefits for adopters, such as higher export volumes and aiding the economic development of the countries where certified companies are based ([Ikram et al., 2020](#); [Lakshmanan et al., 2016](#); [Wang, 2017](#)).

Second, SA8000 certification provides adopters with differentiation power that enables them to charge a premium price ([De Magistris et al., 2015](#); [Podrecca et al., 2021](#)). Consumers demonstrate a higher willingness to pay for certified products compared with noncertified ones, leading to improved sales performance. Therefore, adopting SA8000 can be an effective differentiation strategy, particularly for Western consumers who increasingly demand socially responsible products ([De Magistris et al., 2015](#)). However, companies may face challenges in obtaining a premium price because of SA8000 certification, particularly when they specialise in the production of low-cost goods, because the costs associated with certification can potentially erode their cost competitive advantage ([Miles and Munilla, 2004](#); [Podrecca et al., 2021](#)).

Third, some of the literature has shown that SA8000 generates positive outcomes on profitability, thanks also to improved labour productivity ([De Cristofaro et al., 2023](#); [Orzes et al., 2017](#); [Podrecca et al., 2021](#)). This relationship between certification and increased profitability is moderated by two variables that characterise the cultural context in which the company operates: the degree of uncertainty avoidance and degree of power distance ([Orzes et al., 2017](#)). Regarding uncertainty avoidance, companies located in countries with high uncertainty avoidance, which indicates a tendency towards risk aversion, primarily adopt SA8000 certification as a means to mitigate reputational risks. Their approach typically involves a merely symbolic adoption, where the focus is on obtaining certification without making significant changes to procedures, management systems and working conditions ([Orzes et al., 2017](#)). In contrast, companies situated in countries characterised by low uncertainty avoidance, where risk-taking is more prevalent, tend to adopt certification with the genuine goal of improving their sustainability performance. They typically opt for substantive implementation, which entails establishing effective management systems, conducting health and safety monitoring activities and engaging in regular visits to suppliers. As a result, companies situated in countries characterised by low uncertainty avoidance tend to experience a more pronounced impact on profitability as a result of certification ([Orzes et al., 2017](#)).

In terms of power distance, which refers to the unequal distribution of power in institutions and organizations, countries with lower power distances, such as those in Europe and the USA, tend to have lower certification costs because employees are treated more fairly and the gap in meeting certification standards is relatively smaller. Additionally, employees and customers in low power distance countries demonstrate a higher sensitivity to improvements in working conditions. Consequently, the adoption of SA8000 has a stronger impact on profitability for companies operating in low power distance countries ([Orzes et al., 2017](#)).

It is worth noting that the effect of SA8000 adoption on profitability is time sensitive. Although there is an initial positive effect in the short term, research conducted by [Basovnikova et al. \(2013\)](#) and [Podrecca et al. \(2021\)](#) suggests that a negative effect emerges in the medium to long term. This negative effect can be attributed to the substantial costs involved in maintaining certification, which constrain the conversion of commercial benefits into sustainable economic gains ([Podrecca et al., 2021](#)). Furthermore, competitors may respond to SA8000 adoption by implementing imitative strategies to safeguard their competitive position. This may include adopting SA8000 themselves ([Podrecca et al., 2021](#)). As a result, the initial advantages gained from SA8000 certification may diminish over time ([Basovnikova et al., 2013](#); [Podrecca et al., 2021](#)).

The time-sensitive nature of the outcomes associated with the

adoption of SA8000 requires companies to regularly assess the balance between the benefits and costs of certification (Podrecca et al., 2021). When the costs outweigh the benefits, companies may choose to decertify, thereby obtaining an increase in labour productivity and profitability as they abandon some of the costly practices imposed by SA8000. However, empirical research has suggested that the decision to decertify companies that have been certified for a few years does not have a significant impact on sales performance. This finding confirms that the effectiveness of the SA8000 differentiation strategy diminishes over time to the extent that it no longer has a commercial effect (Podrecca et al., 2021).

A critical analysis of the literature highlights that the probability of decertification varies depending on the country where the adopting companies are located and the specific industry to which they belong. Specifically, in terms of country, research suggests that companies from developed countries are more inclined to decertify than companies from developing countries. This distinction can be attributed to the motivations behind SA8000 implementation. Companies based in developing countries view SA8000 as a means of legitimising their commitment to social responsibility, given the comparatively weaker labour and social legislation in their respective countries. Conversely, companies from developed countries already comply with strict legislative requirements, resulting in a reduced need to demonstrate their social commitment. As a result, their adoption of SA8000 is primarily driven by differentiation purposes (Podrecca et al., 2021). In addition to the country factor, decertification is more common among companies operating in highly competitive industries. In these markets, imitation strategies are essential for the survival of a company. If one company adopts SA8000, competitors will quickly do the same, eroding any additional gains from certification. This phenomenon undermines the competitive advantage that SA8000 certification may provide, making companies in highly competitive industries more inclined to decertify than companies in less competitive industries. (Podrecca et al., 2021).

The examined studies employ diverse methodologies to analyse the implications of SA8000 certification on corporate behaviour and performance. Miles and Munilla (2004) delve into marketing implications, while Orzes et al. (2017) undertake a longitudinal balance sheet analysis, presenting a multifaceted exploration.

In scrutinizing key findings, a recurring theme emerges: SA8000 certification correlates with positive outcomes, including improved corporate reputation (De Magistris et al., 2015), heightened labour productivity (De Cristofaro et al., 2023), and differentiation leading to premium pricing (Podrecca et al., 2021). However, nuances in these benefits surface concerning cultural features and industry competitiveness (Orzes et al., 2017), enriching the narrative.

The richness of insights in these studies is complemented by the thoughtful application of diverse methodologies. De Cristofaro et al. (2023) employ clustering and principal component analyses, providing a robust analytical framework. In contrast, Podrecca et al. (2021) navigate the research landscape using an event study approach and interviews with decertified firms, showcasing methodological versatility. This thoughtful selection of methodologies enriches the overall depth of the research and prompts important considerations regarding the comparability of results and the impact of contextual factors.

Despite significant contributions, these studies grapple with limitations. Orzes et al. (2017) acknowledge the constraint of using secondary data, restricting the analysis to large listed firms and specific financial metrics. Similarly, Podrecca et al. (2021) highlight the focus on public-listed companies as a potential restriction, calling for broader inclusivity in future research. In the unfolding discourse on SA8000, Wang (2017) highlights the imperative of considering specific impacts on regions and industries, cautioning against premature generalizations. This note of caution resonates across the broader conversation, urging researchers to navigate the complexities of SA8000's influence on diverse organizational and regional landscapes.

5. Future research avenues

The literature review has highlighted the surprisingly limited extent of academic research dedicated to SA8000 when compared with the literature surrounding other sustainability standards or broader subjects, such as SSCM and labour rights. Scholars often give SA8000 only a passing mention while exploring related concepts or broader frameworks and conducting comparative analyses of various standards and initiatives. Based on the findings of the present literature review and a thorough combined analysis of the thematic clusters, several areas emerge where further research is required to enhance our understanding of SA8000.

First, it is important to note that the existing body of research on SA8000 primarily centres on conceptual discussions rather than empirical investigations. Although scholars and experts have extensively debated the theoretical aspects of SA8000 certification (Asif et al., 2019; Beschorner and Müller, 2007; De Andrade and Bizzo, 2019; Gilbert and Rasche, 2008; Jørgensen et al., 2006; Miles and Munilla, 2004), there remains a significant lack of empirical evidence to support or validate these discussions. Expanding on the current state of research, it is essential to bridge the gap between theoretical discussions and empirical investigations within the realm of SA8000. This can be achieved by encouraging researchers and practitioners to collaborate in conducting empirical studies that deeply analyse the practical implications of SA8000 certification. Specifically, one area that requires further attention is the analysis of the tangible effects resulting from SA8000 adoption on the working conditions of certified companies. This lack of empirical research presents a critical gap in our understanding of how SA8000 certification generates concrete enhancements in workplaces. By conducting detailed analyses, including surveys, interviews and on-site observations, researchers can provide substantial evidence on the extent to which SA8000 certification contributes to positive transformations in the workplace and well-being of employees. Through such collaborative efforts, researchers and practitioners can work together to gather robust empirical evidence that supports and strengthens the theoretical foundations of SA8000.

Second, considering the utmost current and tangible relevance of the SDGs, which have already become a mainstream focus of research, it is imperative for future studies to investigate how SA8000 contributes to achieving the goals outlined by Agenda (2030). Understanding the specific ways in which SA8000 implementation and compliance can contribute to the attainment of SDGs would provide valuable insights for both academic research and practical applications. These studies can shed light on the impact of SA8000 across various areas, including decent work and economic growth, responsible consumption and production, gender equality, poverty alleviation and other pertinent SDGs. It is important to note that, in the context of sustainable development, contributions from Talapatra et al. (2023) emphasize the importance of incorporating SA8000 into a corporate integrated management system, demonstrating the effectiveness of such integration in promoting sustainable development through corporate sustainability practices. By exploring the connections between SA8000 and the SDGs, researchers can further enhance our comprehension of the potential synergies and effectiveness of social accountability standards in promoting sustainable development.

Third, some studies indicate that the SA8000-certified status provides companies with competitive advantages (Asif et al., 2019; Ciliberti et al., 2011; De Andrade and Bizzo, 2019). However, there is a notable lack of research investigating whether and to what extent certified companies are more competitive than noncertified companies. Similarly, there is a scarcity of studies examining changes in the competitive position of companies before and after SA8000 certification. Further research is needed to explore the relationship between certified status and competitiveness, as well as to analyse the changes in competitive position before and after SA8000 certification. By addressing these gaps, it is possible to assess whether certified companies truly experience

enhanced competitiveness compared with their noncertified counterparts. These findings would facilitate evidence-based decision-making for managers considering or undergoing SA8000 certification, enabling them to assess the potential benefits and impacts on the corporate competitive position.

Fourth, the literature acknowledges the role of SA8000 in establishing an effective SSCM system and shaping the structure of supply chains (Abboubi et al., 2022; Ciliberti et al., 2008, 2009). The attainment of SA8000 certification by a supplier signals the establishment of a management system and underscores a dedicated commitment to addressing sustainability issues. This emphasizes the unique contribution of SA8000 in fostering SSCM, a commitment that can be acknowledged and valued by other members both upward and downward in the supply chain (Naffin et al., 2023). However, despite this recognition, there is a remarkable absence of studies that provide a comprehensive worldwide and cross-industry analysis of the impact of SA8000 adoption on supply chains. To address this research gap, research offering a global perspective and encompassing various industries to examine the effects of SA8000 adoption on the entire supply chain is needed. Such research would provide valuable insights into the extent to which SA8000 implementation influences supply chain practices, relationships and performance on a broader scale. Researchers can explore the direct and indirect impacts of SA8000 adoption on labour conditions, product quality, brand reputation, supplier relationships, supply chain sustainability and overall supply chain performance. Moreover, it is essential to investigate the mechanisms through which SA8000 influences supply chain dynamics, such as supplier selection and monitoring. Understanding these mechanisms will provide valuable insights into the specific ways in which SA8000 contributes to the development of a socially responsible and sustainable supply chain.

Fifth, SA8000 plays a valuable role in promoting sustainability, particularly in countries or regions where laws are not strict or expressed in general terms without detailed enforcement (Rasche, 2010b). The potential global impact of the SA8000 standard is relevant, and it could be more widely utilised in countries where working conditions fall below the minimum acceptable requirements. This is especially relevant when governments are unable or unwilling to adopt enforceable measures, making standards an institutional mechanism to foster sustainability and complement existing norms (Rasche, 2010b). However, it is important to consider the cultural differences that exist among countries. Approaches to addressing normative issues in business can vary significantly across cultures, influencing the adoption and adherence to international social accounting standards (Gilbert and Rasche, 2007). Although the study by Orzes et al. (2017) demonstrates that factors like uncertainty avoidance and power distance influence the relationship between SA8000 and profitability, further research is needed to explore how cultural differences impact companies' decisions to adopt SA8000, the nature of SA8000 implementation (whether symbolic or substantive) and stakeholders' perceptions of certification. By examining these aspects, a deeper understanding can be gained regarding the role of cultural factors in shaping the adoption and effectiveness of SA8000 and other similar initiatives.

Sixth, the impact of SA8000 decertification requires intensive investigation. Currently, only two studies analyse the effects of decertification (Marcuzzi et al., 2023; Podrecca et al., 2021) which is essential for a more comprehensive understanding of this underexplored phenomenon. Podrecca et al. (2021) performed an event study on a dataset of 136 SA8000 decertified public-listed companies, revealing that despite an initial positive effect in terms of sales and profitability, decertified companies experienced a reduction in productivity and profitability in the years following the certification. The study also highlighted differences between 94 SA8000 (still) certified and the 136 decertified firms in terms of home country, industry, and labour intensity. Marcuzzi et al. (2023) complement this perspective by adopting an exploratory approach based on the analysis of 15 multi-country/industry companies, shedding light on various reasons

driving companies to leave SA8000, such as the reduction of commercial advantages, paperwork overload, and complexities in orders and suppliers management. However, both studies primarily focus on large companies, and it is important to note that certified companies predominantly consist of SMEs. Therefore, a more representative analysis of certified companies, particularly SMEs, is needed to provide a comprehensive understanding of the effects of decertification within a broader spectrum of organizations. Furthermore, there is a need for a deeper investigation into decertification trends, the reasons behind decertification choices and the consequences for SSCM. It is crucial not only to focus on the financial effects of decertification, but also to explore the broader implications and impacts on sustainable practices within certified companies. To address these research gaps, future studies should aim to encompass a more representative sample of certified companies, with a particular focus on SMEs. By conducting in-depth analyses, researchers can gain insights into the specific consequences of SA8000 decertification, including its implications for SSCM, social accountability and stakeholder relationships. Additionally, examining the trends and reasons behind decertification can provide valuable information for policymakers, organizations, SAI itself and other certification bodies to improve the effectiveness of certification standards.

6. Conclusion

Given the importance and relevance of the topics addressed by the SA8000 standard, including corporate sustainability enhancement and the fair treatment of employees, as well as its potential to contribute to the achievement of the SDGs, conducting a comprehensive analysis of the literature for the past 25 years after its release is both compelling and significant. The primary objective of the present study was to create a science map of the SA8000 field. The study successfully identified key areas, open questions and potential research directions within the SA8000 domain.

The analysis of the seven clusters identified through the literature review sheds light on how SA8000 could be a vital instrument in guiding companies towards greater sustainability in human resources management, particularly in the context of supply chain practices and for companies operating in developing countries. However, the results demonstrate that evident publication trend in the field of SA8000 does not exist, indicating that SA8000 has never become a mainstream topic in sustainability research. The literature on SA8000 is still limited and fragmented, primarily consisting of theoretical studies and qualitative analyses.

An area that remains significantly underexplored is the quantitative examination of specific relationships tied to SA8000. For instance, there is a lack of empirical research examining how SA8000 influences financial performance metrics, cost structures, and accounting measures within certified organizations. Quantitative studies exploring the financial impact of SA8000 implementation could delve into key indicators such as return on investment (ROI) associated with sustainability practices, cost savings attributable to improved labour practices, and potential increases in revenue linked to enhanced corporate reputation. These quantitative measures would provide valuable insights into the economic viability of SA8000 adoption for companies, offering a more comprehensive understanding of its tangible benefits. Another underexplored area is the quantitative examination addressing the complexities of SA8000 within the supply chain poses a gap in our understanding. Quantifiable data on how SA8000 certification influences supplier behaviours and the effectiveness of incentives in ensuring compliance throughout the supply chain would significantly contribute to the existing body of knowledge. Another notable gap in the literature is the limited attention given to the internationalization aspect of SA8000. The existing research lacks comprehensive studies on how SA8000 implementation influences companies' international operations, cross-cultural challenges, and the effectiveness of the standard in diverse global contexts. Quantitative investigations into the

internationalization aspects of SA8000 could provide valuable insights into its applicability across different regions and cultural settings, enhancing our understanding of its global impact. The lack of empirical evidence in these specific domains limits our ability to draw concrete conclusions and hinders the development of evidence-based practices. Therefore, future quantitative research in these underexplored areas is imperative to advance our understanding of the practical implications of SA8000 within corporate sustainability.

Future research is crucial for further exploring the dynamics associated with SA8000 because it can contribute to a more comprehensive understanding of this field of study. Additionally, future research plays a vital role in providing policy implications for policymakers, standard setters and certification bodies, as well as academic and business audiences.

Notably, in the case of Italy, regional government incentives have significantly contributed to the widespread adoption of SA8000 (Chirieleison et al., 2019; Llach et al., 2015). These incentives, designed to promote corporate social responsibility, serve as an illustrative model for policymakers seeking to encourage ethical business practices. Furthermore, future research, exemplified by the insightful findings of recent studies such as Marcuzzi et al. (2023), should offer insights to policymakers in crafting incentives for certified companies. For instance, the mentioned study sheds light on various reasons driving companies to depart from SA8000 and the alternative paths they undertake afterward. Moreover, the study by Talapatra et al. (2023) investigates the perceived benefits offered by an integrated management system (including SA8000) in the readymade garments sector in Bangladesh. It highlights the corresponding linkage with corporate social responsibility to promote sustainable development. This research adds a valuable perspective to the broader discussion on the impact of certification standards.

Future research can also assist standard setters and certification bodies in developing more effective standards. The continuous review and improvement of the SA8000 standard by the SAI is essential and should persist. The outcomes of future research play a crucial role in providing valuable insights and guidelines for this ongoing improvement. Moreover, SA8000 is recognised for its effectiveness in resolving conflicts and accommodating diverse opinions, ultimately strengthening stakeholder engagement (Basta et al., 2023). This approach promotes collaboration, taking into account the perspectives of various stakeholders, thereby fostering fairness and inclusivity in decision-making processes (Basta et al., 2023). Future research should provide evidence useful to standard setters, encouraging them to perpetuate their efforts in promoting stakeholder engagement throughout the development and implementation of SA8000.

Companies stand to gain valuable insights from future studies that delve into the decision-making process of whether to certify SA8000. To facilitate this, a comprehensive framework outlining the advantages, disadvantages, limitations, and benefits of SA8000 certification should be developed. An illustrative example of this is the integration of SA8000 within an overall management system, which can result in substantial benefits such as synergies, cost reduction, enhanced efficiency, and the achievement of multiple sustainability certifications. SMEs can particularly benefit from SA8000, as it provides them with a clear roadmap to bolster their sustainability policies and accountability, aligning with standard requirements. Notably, research indicates that SMEs with longer certification periods are more inclined to issue sustainability reports, reflecting a heightened commitment to corporate transparency (Corazza, 2017; Scagnelli et al., 2013). Furthermore, SA8000 certification enhances the reputation of SMEs, establishing them as trustworthy partners and easing their integration into the supply chains of MNEs (Abboubi et al., 2022). While the advantages extend to SSCM, mandating certification for companies in the supply chain places a responsibility on the leading company to exclusively collaborate with certified suppliers. To ensure compliance, incentives must be provided to both suppliers and subcontractors. However, the considerable costs

linked to obtaining and maintaining certification necessitate the leading company to offer rewards, ensuring adherence to requirements throughout the supply chain (Asif et al., 2019; Ciliberti et al., 2009; Scagnelli et al., 2013). Industry leaders should take note of these potential benefits and challenges, shaping policies that encourage and support companies in their SA8000 certification journey.

The application of signalling theory to SA8000 is well-established in academic debate. Signalling theory posits that organizations utilize signals, such as certifications and standards, to convey essential information about their attributes, values, and commitment to external stakeholders (Orzes et al., 2017; Sartor et al., 2016). SA8000, being a prominent social accountability standard, serves as a potent signal through which companies communicate their dedication to social responsibility and ethical labour practices (Chirieleison and Rizzi, 2020; Gilbert and Rasche, 2008). While signalling theory provides a robust framework for understanding how SA8000 operates as a signalling tool, it is crucial to recognize that other theoretical frameworks can offer additional insights into the dynamics of SA8000. Exploring alternative theoretical constructs may unveil different facets of SA8000's impact, motivations for adoption, or variations in outcomes. For instance, although not directly framed within shareholder theory, SA8000 aligns with the principles of such a theory, emphasizing consideration for the interests of all stakeholders beyond shareholders. Its adoption reflects a commitment to ethical labour practices and employee welfare, showcasing awareness of the broader impact on various stakeholders, including employees, customers, and communities. As a result, SA8000 certification can be viewed as a strategic approach to mitigate risks associated with negative impacts on stakeholders, contributing to positive relationships and long-term benefits for shareholders. Alternatively, in the context of institutional theory, SA8000 can be analysed through the lens of corporate responses to institutional pressures in their external environment. Companies may adopt SA8000 not only as a signal of commitment but also to conform to institutional expectations and norms prevalent in their industry or society. This conformity helps organizations gain legitimacy within their institutional environment, aligning with established norms and expectations. Thus, the application of institutional theory provides a comprehensive framework for understanding how external pressures shape corporate behaviours, shedding light on the broader social and organizational context in which certification decisions are made. It considers the influence of external pressures, such as regulatory bodies and industry expectations, in driving organizations toward adopting standards like SA8000 within a larger institutional landscape. Exploring these diverse theoretical perspectives and considering other frameworks has the potential to further enhance our comprehensive understanding of the SA8000 phenomenon. These theoretical lenses collectively contribute to advancing the discourse on SA8000, shedding light on its pivotal role in fostering corporate sustainability.

Like previous bibliometric studies (e.g., Ciampi et al., 2021), the present research also has limitations. Rather than conducting a detailed and in-depth analysis of specific content, a broader perspective of the field was adopted, given the existence of a trade-off between the two perspectives. However, these findings can serve as a foundation for future studies to conduct more targeted investigations—that is definitely necessary—such as exploring the main topics within each cluster.

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CRedit authorship contribution statement

Teresa Turzo: Conceptualization, Data curation, Formal analysis, Investigation, Methodology, Software, Writing – original draft, Writing – review & editing, Resources. **Alessandro Montrone:**

Conceptualization, Investigation, Methodology, Resources, Validation, Writing – original draft, Writing – review & editing. **Cecilia Chirieleison**: Conceptualization, Investigation, Methodology, Resources, Supervision, Validation, Writing – original draft, Writing – review & editing.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

Data will be made available on request.

Appendix A. Supplementary data

Supplementary data to this article can be found online at <https://doi.org/10.1016/j.jclepro.2024.140960>.

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