



Stratégie d'entreprise et partenariats innovants pour le développement durable : un guide pour la construction d'une stratégie d'entreprise responsable

Laetitia Fouossong Nguetoum

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Business Strategy & Innovation Partnerships for Sustainability: A guide on how to build a responsible corporate strategy

Thèse de doctorat de l'Université Paris-Saclay
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ABSTRACT

An increasing number of organizations want to commit fully to a more sustainable practice of business, and attempt to profoundly change the way they operate. For those, it is the assumption of the work that the whole society has a duty to implement measures, attitudes and initiatives that will foster the change of behavior and practice. While the public steeply increases their demand for responsible practice and governments draw boundaries within which to operate, this work contributes to fulfilling the academia's duty, by offering guidance to organizations on how to move out of business – as – usual to create and appropriate a corporate strategy that integrates sustainability considerations. For the purpose, it investigates how organizations can effectively integrate sustainability considerations into their inner corporate strategy, and identifies new resources, processes and incentives that can foster the change towards a more responsible practice of business.

The study is conducted with a pragmatic paradigm, rejecting the traditional debate between realism and anti – realism in favor of an emphasis on actions and their consequences. An inductive approach is adopted to interpret the recent initiatives for the incorporation of the concept of responsibility within the academia as well as within the practice of business, and an investigation collects information about both processes and outcomes of analogous projects with the aim to establish causal relationships between variables. Structuring and analysis of the data is done using a textometry platform for establishing the academic stand, and a design – based methodology for extracting knowledge out of the case studies.

Making sense of the deriving information conducted to eight major guidelines about how to effectively integrate sustainability considerations into the inner corporate strategy: start from scratch, adopt the appropriate attitude, form a pool of knowledge, think about the market, create breakthroughs, communicate with the local community, consider the importance of politics and manage resources for durability.

FRENCH ABSTRACT

Un nombre croissant d'organisations veut s'engager pleinement dans une pratique plus responsable des affaires, et tente de réformer profondément leur mode de fonctionnement. Pour elles, ce projet se construit du postulat que la société toute entière a la responsabilité de mettre en œuvre les mesures, attitudes et initiatives qui favoriseront le changement de comportement et de pratique. Alors que le public accroît son exigence quant à l'éthique associée aux produits qu'il consomme, et que les gouvernements s'attellent à établir des limites réglementaires pour encadrer les pratiques, ce travail participe à apporter la contribution de la communauté académique en proposant des conseils aux organisations sur la façon de rompre avec les pratiques usuelles pour créer et s'approprier une stratégie d'entreprise qui intègre les paramètres de soutenabilité. À cette fin, il étudie comment les organisations peuvent intégrer efficacement les paramètres de soutenabilité dans leur stratégie d'entreprise, et identifie de nouvelles ressources, processus et incitateurs qui peuvent favoriser le changement vers une pratique plus responsable des affaires.

L'étude est menée suivant un paradigme pragmatique, rejetant le débat traditionnel entre réalisme et antiréalisme afin de mettre l'accent sur les actions et leurs conséquences. Une approche inductive est adoptée pour interpréter les dernières recommandations du monde académique pour l'incorporation de la notion de responsabilité dans la pratique des affaires, et une investigation recueille les informations sur les processus et résultats de projets analogues dans le but d'établir des relations de causalité. La structuration et l'analyse des données se font à l'aide d'une plate - forme textométrique pour établir la position académique et d'une méthodologie *design - based* pour extraire des enseignements des études de cas.

L'interprétation de l'information résultante conduit à huit lignes directrices quant à la façon d'intégrer efficacement les paramètres de soutenabilité dans la stratégie d'entreprise: commencer de zéro, adopter l'attitude appropriée, former un pool de connaissances, penser au marché, innover, collaborer avec la communauté locale, ne pas sous - estimer l'importance des autorités politiques, et gérer les ressources de manière durable.

CHAPTER 1.

INTRODUCTION

Is talking about business for solving problems so wild? A look at the place that business has been given through time tends to suggest that this new tendency is only going back to basics.

In fact, in the Middle Age, the responsibility of the economic system did not seem to be ambiguous; craftsmen and merchants were organized in guilds, which were business and social associations in charge of promoting the economic interests of their members, but also of providing protection and mutual aid (Bosshardt and Lopus 2013). Elements of the economic system were anchored to motives such as kinship, religion or charism, in addition to the profit pursuit. In return, guilds were accountable in the face of authorities for the quality of the goods produced, and were severely punished in case of defective product. Penalties for providing low - quality goods, which went from great scandal, shame and loss, up to the loss of freedom if the rules of the guild had been violated, reflect the weight of implication and consideration due to the association. However, the arising of industrialization and emerging forms of capitalism weakened the control of craft guilds, and the monopolistic practices of guilds exposed their threatening sides.

From the sixteenth to the eighteenth century, the era of Mercantilists, the objective is wealth and power through the intervention of the authorities, especially with regard to trade. Those authorities thus play a major role in the quest for riches, as they are now responsible for the stimulation of the economic activity and the creation of jobs, for the protection of existing organizations, and for the control of commercial operations; the belief is that for a nation to be powerful, the State coffers must be full of gold and other precious metals. Besides, the government becomes sole responsible for the population, and makes sure that riches stay in - house by encouraging exportation and by discouraging importation of goods by means of heavy custom duties.

During the eighteenth century though, Physiocrats reject the need for an intervention of the authorities in the economic sphere. In fact, their role seems redundant because the economy appears to regulate itself, following physical, universal laws which give everybody equal chances with respect to freedom of commerce and freedom of industry. Thenceforth, seigniorial servitudes for peasants and governmental servitudes for industries constitute a restraint to economic development, and the State is retrenched to regal functions. From this point, Classicists work at structuring the new market and formalizing laws that govern the equilibrium, with the assumption that any disequilibrium is only temporary.

However, the implementation of an uncontrolled market caused such disorders that the society had to counteract, sometimes in totalitarian forms, causing its own destruction (Polanyi 2007). It then became obvious that an auto-regulated market cannot ensure social order. Marxists then advocated to strengthen the powers of the State, explaining that entrepreneurs will need more and more capital in order to maintain the same level of production, which they will inevitably raise to the detriment of the workers they employ. The only solution, they proposed, was to recreate an authority that works for common good, and which will control business transactions and operations and manage them for the common good. But the failure of that socialist system was definitively recognized by the end of the twentieth century. The reasons identified were that the centralized system had to impose major distortions on the growth process (such as disguised unemployment) in order to achieve social justice. In addition, the system did not foster workforce motivation and made it almost impossible to introduce new technologies or products, which inevitably affected negatively the production efficiency.

What emerges from the above is that the intermediary systems failed because they did not entrust social good both to governmental authorities and business entities. The move back to a system of guilds has started, the alternance in political elections of Socio – Democrats and Republicans worldwide confirms. It now seems time for business to assume its reversal.

Title. Business Strategy & Innovation Partnerships for Sustainability
 A Guide of How to Build a Responsible Corporate Strategy

Part 1.1

RESEARCH PROBLEMATIC

The last few decades have witnessed extensive coverage of issues related to the field of corporate responsibility around the globe, both in literature and the media. The emergence and growth of concern about organizational responsibility was catalyzed by a series of high - profile environmental incidents, including the Bhopal disaster in India in 1984, the nuclear reactor disaster in 1986 at Chernobyl (then in the USSR) and the largest oil spill ever to occur in the USA, when the tanker Exxon Valdez leaked millions of gallons of crude oil into Prince William Sound, in Alaska, in 1989. These preventable accidents, in combination with the collapse of large corporations, such as Enron, have led to a growing distrust of the business community on the part of the general public. Society as a whole now expects business to demonstrate its positioning on societal, ethical matters, which has understandably led to a corresponding increase in corporate activities. Understanding what drive those organizations to act more responsibly will set the scene of the study.

Section 1.1.1 Traditional motives for corporate responsibility

Zadek, Pruzan and Evans (1997) distinguish three basic drivers of corporate responsibility: stricter public demands, a shifting value that asks for more responsible practices and the ambition to expand internationally.

1.1.1.1 Public demands

In the past years, environmental and social regulations have become more and more demanding at national, regional or international levels. Indeed, indicators like the minimum wage for employees, the maximum time at work, the availability and use of protection equipment at the work place, etc. have been more strictly controlled. The international community even introduced rewards such as the International Organization of Standardization (ISO) certificates to encourage efforts in that domain. The degree of compliance to those affect how supplied products and services meet the customers' expectations, and contribute to their satisfaction.

Customer satisfaction is a cumulative and global evaluation based on experiences with firms over time, and it is a fundamental indicator of past, current, and future performance (Anderson, Fornell and Lehmann 1994). As such, achieving high levels of customer satisfaction has become one of the most essential goals of firms, and it is an important focus of corporate strategy. To explore the link between corporate responsibility and customer satisfaction, equity theory can be used. In fact, equity theory focuses on fairness, rightness, or deservedness judgements that individuals make in reference to what one party or another receives (Oliver 2010). The theory posits that in exchanges if customers feel equitably treated, which may happen when their input to the exchange is in balance with the output of the exchange, satisfaction is the result. Hence, customers incur certain costs (inputs) in exchanges for a certain level of output from firms. According to Bolton and Lemon (1999), equity is the customer's reaction to these ratios of inputs to outputs (or fairness).

1.1.1.2 Value

Customers seek value in the purchases they make, this is not new; what is new is, social and environmental benefits now take a significant part of the expectations. Following equity theory, perceived value is one way in which customers assess the fairness or equitable treatment given by a firm in exchanges. With respect to that theory, there are several ways by which corporate responsibility is expected to demonstrate equity towards customers and lift their satisfaction levels.

First, firms can increase their product value by improving internal processes (Kaplan and Norton, 2007). By fostering the improvement of employee learning and competencies through investments in training for example, an organization might eventually be able to improve the quality of exchanges between employees and customers, thereby lifting their perceived treatment, which would ultimately reflect as greater motivation and better productivity. Moreover, because such investments are not legally required, the firm demonstrates, by doing this, its engagement towards the discretionary dimension of corporate social responsibility (Carroll 1979).

Second, the organization may focus on improving product quality and thus lift up the value for money. This requires lots of research and development, involving a series of quality initiatives leading to new model developments, and enhanced features across existing models. The measure particularly targets the economic responsibility of the firm, which is to deliver quality products that consistently meet customer needs, and to show commitment to meeting those expectations.

Last, evidence suggests that the ethical status impacts customers' perceptions of the equity demonstrated by firms; reporting and clear statements about the firm's orientation toward core values of honesty, fairness, and integrity in dealing with customers prove to be particularly effective (Maignan 2001). In effect, the issues of honesty, fairness and integrity are intrinsically tied to equitable treatment and the ethical dimension of a firm's social responsibilities, and as such reflect responsibility endorsement.

1.1.1.3 Expansion strategy

Moon and Chapple (2005) assert that there is a relationship between international sales and/or foreign ownership and the level of CSR practiced. The first reason for this can be that when firms cross borders there is a stakeholder multiplier effect that is driving firms to act responsibly. In fact, it is no secret that the actions big corporations take are scrutinized all over the world, and their struggles in one particular country can heavily affect the whole of their network. This has been the case for Shell for example, whose reputation has taken a bad turn ever since it was reported to have alarming societal consequences in Nigeria in the 1990s.

Another reason for the geographical spread risk could be that firms exposed to international competition will, in most cases, acquire higher standards of ethics. In fact, Husted (2003) outlined that there is a tendency of firms to follow the practices of leading companies in their field, which is often presented in contrast to 'strategic' or 'competitive' behavior, and is normally not considered an outcome of completely rational decisions. Moreover, if a firm is exposed to international competition, it is likely that it is also exposed to different norms and ideas on workplace conditions and environmental protection. The firm must consider these norms and ideas when

choosing its strategy: this constitutes the starting point of responsibility - related activities. Forstater, MacGillivray and Raynard (2006) went even deeper by arguing that firms producing for non - branded or extremely price sensitive consumer segments, with no connections to foreign investors or markets, experience very low pressure for implementing CSR - related activities.

But not only stakeholder expectations or strong competition can drive an organization. In fact, firms relying on a global network of suppliers are exposed to large differences in cost levels between their source regions and their sales regions, and are therefore inclined to establish multiple ethical standards. This is termed “the pressure of changing societal expectation” in Scherer and Palazzo (2008) and is associated with a growing engagement towards responsible practices. When firms have multiple standards in sensitive areas like working conditions and environmental protection, they run the risk of a confrontation with NGOs and public institutions in charge of monitoring business practices.

The relative implication of businesses in solving societal issues also varies depending on how much the local authorities have made it their priority. For example, it is no secret that climate change is considered a prime issue in Europe, whereas it is not in the agenda in the USA (conf. US President Trump, 2017); as a result, Europe has been a pioneer in terms of investments in initiatives for the adaptation and mitigation of climate change since the 1990's, while America is only entering the market (Euractiv 2017). The government implication can be manifested by incentives for good behavior or constraints against bad practice.

Section 1.1.2 The role of governments in corporate responsibility

The basic question here is: should organizations be trusted to do the right thing, or should there be a firm line within which they should work? In public discussions, there appears to be relatively strong opposition to policies that simply impose restrictions or limit choice; while there is, increasingly, a consensus that societal problems constitute an issue that everyone needs to contribute to solving, there is still significant opposition to policies that seek to tackle the problem by limiting individual choice, prohibiting some options and requiring others.

In fact, some argue that there is a strong need for regulations because people are simply incapable of doing the right thing. Garret Hardin explored that issue, especially via the exponential population growth rate, contributing to what is referred to as 'The Theory of the Commons' (1968). First, the author marks a difference between problems that have a technical solution, and those that instead require a change in behavior. He then argues that concerning the last, moral problems, they should not be attributed as a right nor in the name of freedom. In effect, those that overuse their right to breed, for example, endanger the whole population because resources grow only finitely. Therefore, to the advocates of the theory of Commons, we cannot rely on business to figure out what is going on, because an appeal to conscience just won't work; there is a need to entrust governments to step in and act for the public good. To them, regulation is an integral part of our modern world, and without regulation, the actual economy would collapse altogether (Galbraith 2014).

Other researchers go even further, attesting that if individuals relied on themselves alone, and not on the relationship of society and man, the charge would fall disproportionately on the most virtuous (Harford 2012a). Moreover, given that one can assume that there will not be 100% compliance based on virtue alone, the most virtuous would have to make up for the non - compliance of others. This would be unreasonably demanding, especially if there is an alternative which would be less demanding, and more likely to be successful (Lawlor 2013).

The parallel could easily be made with totalitarian regimes, in order to assess the possible effectiveness of such a system. In fact, many argue that totalitarianism is good for governance, and that the dictatorial regime widely applied some centuries ago was more efficient than the more participative ones in place today. There is even a tendency more and more followed which supports a return to dictatorship, especially for African countries because, according to the defenders of the idea, stability and reliability are most central when it comes to long - term economic success (Llosa 2007).

However, phases such as the 2010s Arab spring illustrate that the suppression of human rights and human nature in the context of totalitarianism is to such an extent that over time, with new generations being born, people are inclined to change and see how they and their ideas have been oppressed by conservative ideas, and revolutions are inevitable. In effect, none of totalitarian governments so far has developed more than being just suppression of the anomaly and the assurance of a fragile and false unity (Le 2016). Transferring to the corporate environment, we can deduce that relying on regulations alone could succeed when the legislator becomes much more subtle and discreet in its policies so that no one feels stagnated or ruled by others; a situation that, if ever it is possible to reach, is highly unstable. As a consequence, appealing to the people's virtue is a defensible alternative.

This is the reason why many researchers, in the light of Dale Jamieson from the Ethics Applied center in Leeds, maintain that the authorities should focus on informing people and persuading them to make sacrifices voluntarily, rather than imposing regulations (Jamieson 2007). They oppose approaches which are solely based on taxes, regulations and subsidies; on that basis, there would be more emphasis on character and less on calculating probable outcomes, because focusing on outcomes tends to bring cynical calculations and institutionalized hypocrisy. More specifically, there is a need to cultivate and give new meaning to some old virtues such as humility, courage and moderation and perhaps develop such new virtues as those of simplicity and conservatism (Jamieson 2007).

The assumption in this work is that it is preferable to address societal problems via coercive state power as much as virtue. In effect, the writer does not consider these as mutually exclusive alternatives, and even sustains that legitimate states can only arise and be sustained among people who act, reason and respond in particular ways. Henceforth, as per the discussion of the place of virtue versus regulations, this thesis considers that we need to focus on virtue and changing people's attitudes as much as we should focus on the effort to attain support for regulation. Nevertheless, because of scale constraints linked to the doctoral project, only the perspective of attempting to reach and support individuals in making responsible choices voluntarily is developed throughout.

Part 1.2

MOTIVE FOR THE SEARCH

An ever – increasing number of organizations acknowledge their new orientation towards a more responsible practice of business, and for these companies, aligning corporate behavior with stakeholder expectations is an ongoing business priority. However, those expectations are often a lot higher than what the organization can meet, orchestrating misunderstandings and mistrust.

Section 1.2.1 The proliferation of scratching surface

Independently of what drive them, organizations have differing ways to face the pressure to act more responsibly. While some genuinely build a long – term plan to progressively and profoundly change the way they operate, there are few which, because they see the potential benefits attached to the practice, voluntarily mislead the public by creating a false image of one that cares about the society; these create allegations of green and social – washing, respectively environmental and social equivalents of whitewashing.

If the phenomenon of social - washing is relatively recent, that of its twin brother greenwashing dates back at least to the mid - 1980s; it has been used to describe the practice of making undeserved or excessive claims of sustainability or environmental friendliness with the objective to gain market share (Dahl 2010). The concept has gained exponential attention in recent years, boosted by the consumers' demand for *greener* products and services. To illustrate, an advertising consultancy firm named TerraChoice Environmental Marketing set out to measure the scale of green advertising in major magazines; they found that advertisements focused on the environmental benefits of their subject represented 10% of all advertisements in 2009, while those weighted only 3.5% in 2006. The consultancy firm also made a count of products that had a specific *green* tag associated; they identified 2,219 products making green claims in 2009, which represents an increase of 79% over the company's first report two years earlier. More surprising though, the Statisticians also concluded that 98% of those products were guilty of greenwashing (TerraChoice Environmental Marketing 2009).

In effect, in the late 2000s, there is little surveillance over – looking the match between corporate allegations and their actual doings. Terra Choice Environmental Marketing (2009) then published seven attributes, which they call ‘the seven sins’, and that would be the sign of misinformation among corporate claims concerning their environmental performance:

- **The hidden trade - off**

This designates a claim that spotlights a product or service based on an unreasonably narrow set of attributes without attention to other, generally more important environmental issues.

- **No proof**

An organization might make an environmental claim that cannot be corroborated by easily accessible information nor can it be confirmed by a reliable third-party certification.

- **Vagueness**

In an attempt to appear more attractive to investors or to potential customers, an organization might make a claim so poorly defined or so broad that its real meaning is likely to be misunderstood by the audience.

- **Worshipping false labels**

This concerns a claim which, through either words or images, gives the illusion of third - party endorsement where no such endorsement was obtained, or of a certification that does not exist.

- **Irrelevance**

This is about an environmental claim that may be technically truthful, but is unimportant or unhelpful for consumers because it does not concern a differentiating factor when seeking eco – friendly products.

- **Lesser of two evils**

An organization might feel the urge to divert the attention of the public and reduce pressure for regulatory change; with this type of claims, they proud themselves to be greener within the product category so as to distract the Addressees from the greater environmental impacts of the category as a whole.

- **Fibbing**

This is about advertising something that simply is not true.

The motive of those greenwashing organizations may be questioned, especially considering the importance of the negative effects that can be induced. For some firms, the desire to appeal to *green* consumers and to be perceived as a good corporate citizen is enough to spark intentionally illusory claims; in fact, consumers' growing demands for green products can be seen as an opportunity to increase sales. One major result of greenwashing being public confusion, its practice may persuade critics that the organization is well intentioned and/or that they have changed their way of proceedings. This typically happens when facing the need to expand market share at the expense of competitors that have also announced their intention and motivation to become greener.

Indeed, the biggest prejudice related to such practices as well as those of social - washing, apart from the deception that it induces when the customers are duped into buying a certain product or service that they thought corresponded to a defined level of ethics, is that they penalize those organizations that are legitimately working to becoming more environmentally or socially responsible. With multiplying revelations of greenwashing and social - washing, there is a danger that consumers get so skeptical that they do not believe any claims altogether; this would defeat the business environment from a powerful tool for generating societal improvements.

However, in many cases greenwashing or social - washing is not a deliberate attempt to be deceptive, but rather results from failing to consider environmental impact measures with the same robust attention as is generally given to more established and familiar measures of business performance (Avlonas and Friedman 2010). There are indeed several organizations that do integrate responsibility aspects within their everyday initiatives and operations. To those, the primary cause of green or social - washing often comes from a disjointed approach to conducting their activities; in effect, when there is no substantial reasoning behind the choosing of one or another issue to target, it is more difficult to coordinate the efforts of different departments or teams, and these translate in inconsistencies that may be perceived as cheating attempts.

A key challenge in reporting on corporate initiatives lies in making those sound like they are as important to the organization as they really are. If the perception is that the communication is too accentuated and the perception is that it is embellished, the organization will be accused of green or social - washing. In fact, communications on social and environmental issues and activities which exaggerate positive outcomes, underestimate or luster negative outcomes, or which contain inaccurate data create mistrust and can damage reputations. On the contrary, poor communication means that the company is missing out on consumer feedback, which is critical to ensuring customer loyalty and maintaining ongoing revenue, and to developing successful products. Besides, bad communication creates frustration, because expectations are not met; it drains the free circulation of ideas, staff cooperation, innovation, and ultimately reduces efficiency. Therefore, it is important to address the most important issues and check the presentation of information with those who know the data, to ensure it faithfully represents the facts. Otherwise, informed and sensitive groups will expose inconsistencies, misrepresentations as well as material omissions.

This results in what has been recently named the ‘portrayal gap’, which is an incompatibility between how an organization depicts their performance and how it is depicted by external parties (Adams 2015). The reality may be somewhere in between, but the reputational damage is done. Meaningful communication involves an understanding of the issues, their impact on the various stakeholders and the concerns those stakeholders have in relation to them. This in turn asks for an ongoing engagement where stakeholders have an opportunity to express views which are heard and responded to.

The portrayal gap thus emphasizes the need to work on the accounting as well as on the appropriation of responsibility; it seems of prime importance for an organization, especially one that is transforming its philosophy and reforming its processes so as to better take into account responsibility aspects, to be able to align the corporate actions, operations and engagements with the image that they reflect to their stakeholders and to their community. The writer assimilates this to corporate coherence.

Section 1.2.2 Corporate coherence

The concept of corporate coherence originated in the late 1980s; David J. Teece was the first to designate an organization as *coherent* “when its line of business are related, in the sense that there are certain characteristics common to each” (Teece, 1986). With those researchers, the concept has been tackled mainly from the angle of an internationalization and diversification strategy, referring to the ability for a firm that has multiple products and divisions in several locations, to generate and exploit synergies of various types. In their work, the authors explore the nature of the correlation of the firm’s scope to market multiple products, the distribution of those products in portfolios inside the firm, and the relative stability in the composition of the organization’s product portfolio over time. They focus on coherence issue at product - level, insisting that the theory of the frontiers of firms, in addition to transaction costs, should integrate concepts such as learning, path - dependencies, technological opportunities or the selection and complementary of organizational assets.

Later research has proposed a more dynamic view of corporate coherence, investigating the interconnections between an organization’s technological competencies and its deriving activities as a way to creating corporate coherence (Piscitello 2004). According to the advocates, organizations with a more diverse product portfolio may be more inclined to build up competences and may be more persistent in their undertakings, because more products may simultaneously benefit from new technologies. To them, the issue to monitor is related to the fact that foreign subsidiaries do not only develop production, distribution and sales functions abroad but they also carry out science, technology and research & development activities, and this may derive into impacts for both the host location and the subsidiary ; the possibilities of knowledge flows across borders may take place from the foreign units toward domestic firms and other agents, but also there can be potential reverse knowledge flows mainly when overseas firms look to acquire new knowledge in host locations. They therefore reach the conclusion that beyond the degree of diversification, corporate performance is more influenced by the ability of the organization to increase its corporate coherence.

However, in a more strategic interpretation of the concept, corporate coherence can also be translated in the ability for an organization to align a set of competences with the objective to achieve premiums returns. To that regard, Paul Leinwand and Cesar Mainardi propose a capability - driven program, which brings together a set of three to six differentiated internal capabilities with the corresponding external market position, so as to create appropriate coherence; to the authors, an organization only becomes coherent “when its capabilities system is consciously chosen and implemented to support a focused strategic purpose, or way to play, and is aligned with the right product and service portfolio” (Leinwand and Mainardi 2010).

But although this strategic take mentions that the competencies and capabilities should be carefully picked and implemented to support a strategic purpose, their prime focus is on the strategy development rather than the strategy implementation. This implies the presupposition that once the top management of an organization has developed and stated on a certain orientation, the rest of the structure will mechanically adopt it. Yet, number of researchers recognize that organizational failure, in many circumstances, comes from the reliance on linear thinking and from the ignorance of hidden and unconscious emotional forces that influence the exercise of leadership (Wood and Petriglieri 2004).

The writer hence positions her apprehension of coherence within the organization at a more holistic level. In effect, groundbreaking changes and restructuring go through the recognition of the existence of *one organization*, meaning a unified global unit with one common strategic purpose and corresponding internal processes that support strategy development and implementation while allowing responsive initiatives (Minbaeva and Straub-Bauer 2016). Such coherence facilitates the intertwining between strategic intent and operational decision making.

The present doctoral work relates to those organizations that may be suspected of bad intentions because they are not confident on how to actually build a coherent entity while integrating responsibility considerations into their core.

Part 1.3

CLARIFYING THE RESEARCH POSTULATE

This part makes the starting point of the research explicit.

Section 1.3.1 What we mean by organization

The understanding of the term *organization* in the work is formed from the federation of different views presented in organizational research.

1.3.1.1 Hierarchy

A familiar view of the organization derives from the traditional bureaucratic model, which sees hierarchy as the fundamental to creating and managing organizations, and to defining relationships among members (Rafaeli 1996). Their perception thus relies on a categorization system where units (individuals, departments, etc.) are graded and classified over others. The criteria for such a classification may be some specific skill sets, when one can contribute at a point that another cannot. The ranking can also be based on how much the person or department considered is central to the organizational objectives, in relation to their core business for example. Finally, organizations can simply base their hierarchy on a unit's status and relative position to others in terms of established esteem, acquired privilege or conferred responsibility.

In this perspective, organizations are recognized by hierarchical relations diffused from the authority of senior managers; employees and staff members are thus the prime constituents of the entity. In fact, because memberships is inducted by accepting an employment in the entity, its materialization is the appearance on the organizational chart. This consideration makes the core permanent work force of the entity be the principal actors for change and the public by essence where the efforts should be focused for the process; their implication is therefore of direct impact on the results, and senior staff has the responsibility to transfer the directives and orientation that characterize the organization.

1.3.1.2 Contractual agreement

Some people define the boundaries of an organization in relation to a financial or even just psychological contract among individuals; to them, organizations are fictive, legal entities which serve as a “nexus for a set of contracting relationships” (Jensen and Meckling 1976). The general common basis for the agreement is the free and voluntary consent of partners to share eventual profits generated by the proposed activity. Such a definition pictures the organization as a separate legal entity, a personalization which orientates the distribution of ownership, especially in terms of responsibility in relation to their operations and activities. It also points that the organization builds a framework of contractual relations so as to bring an equilibrium regarding the conflicting goals of its members.

In this perspective, employees, vendors, suppliers, contractors, etc. can all be considered as members of the organization. Moreover, considering that a psychological contract would be linked to some attachment which exist among parties, implies a relative degree of connection and thus varying degrees in the strength of deriving contracts. This reflection constitutes a justification for the consideration of theories and initiatives about the motivation and implication of differing stakeholders as an integral part of the reflection on organizations could take better consideration of responsibility issues into the core of their business.

1.3.1.3 Physical relationship

Others assimilate an organization to a physical entity, including offices, buildings, factories, furniture and more; and see the corporate architecture as a reflection of its principles (Oldham, Cunnings and Zhou 1995). This consideration lends itself to direct interpretation in relation with the extent of the liability of an entity. In effect, with strict respect to the physical link which bounds different units of the firm, its responsibility should be incurred as soon as a relationship with one of the units is established.

Strictly following this perspective, members of the organization are people operating within the physical and the geographical boundaries of the headquarters or of one office or factory. However, with the advent of technology, membership may be established beyond the physical contact and interaction when it is maintained through electronic media (Rafaeli 1996). These new virtual rather than physical communities raise additional challenges as well as it creates new opportunities, which should be taken into consideration when building a more responsible corporate strategy.

1.3.1.4 Production and interdependency

In a manufacturing or production perspective, an organization could be regarded as an entity which produces particular goods (Bowen and Schneider 1994). The members of that organization are thus all operators, internal and external, who are involved in the production process in any way. This particularly includes customers as full member of the organization, especially in service delivery. In fact, with their continuous feedback and substantial input in the design phase, customers participate in the production process and make the separation between production and customer contact an obstacle for an efficient product strategy (Lele 1986); the parallel could be made concerning their implication in the accountability process.

Furthermore, modern production processes tend to form the assembly of several components typically produced in different locations within the organization or via sub - contractors; this raises concern over interdependency, the extent to which an organization is dependent over another to reaching its objectives. Interdependency can be a burden when the entity to which the firm is linked is deficient in a certain objective precious to the corporate strategy, or overall when the commitment to a certain vision is not shared. At the same time, interdependency can act as a booster and even as a tugging when there is a common motivation. Such interdependency similarly affects the responsiveness of the organization and its nimbleness in the face of the need for change.

1.3.1.5 Culture and interaction

Finally, the existence of common experiences within a group and the distinctive norms of behavior that derive from these experiences may be the distinguishing element of an organization. In essence, the interactions with one another help define and create what an organization is (Rafaeli 1996). This also implies that the organization is in reality an abstract entity, even though it may have infrastructures, furniture and several other physical things. Organizations can then be interpreted as cultures, values and principles that serve to shape the social reality of their members (G. Morgan 2006).

Such a consideration continues to orientate the priorities in reforming an organization into taking a better consideration of societal issues. Here, the writer notes the importance of a healthy and stimulating organizational culture, and of the implication of all strata of the entity in building one that is in accordance with the corporate philosophy. But such a perspective also extends the scope of the impact of an organization. In fact, organizations in same industries, for example, tend to share socialization practices and cultural norms; the identification and assimilation that could be induced should equally be taken into account in building the corporate strategy.

1.3.1.6 Conclusion

The present work addresses organizations as the subject of the research. In the document, the word is used to designate as well a network formed on the basis of physical infrastructures, contractual agreements, production systems and a distinctive spirit and culture. This allows for a longer range in terms of responsibility implications and strategic constraints that may arise in the process of embedding sustainability into the corporate being; terms such as business, enterprise, company or firm are also used interchangeably, for the same purpose and with the same meaning. Besides, the traditional categorization into profit and non - profit organizations was found irrelevant for the research, on the assumption that the aim of an organization is to provide value to consumers and get suitable value in return.

Section 1.3.2 Strategy, not strategies

Otherwise clearly stated, when the researcher talks about corporate or organization *strategy* in the work, she refers to the presence of a founding discourse which displays and signals a clear line with totalizing pretension aiming to cohere all the gestures and actions that are posed by the various actors present on the field. This is not to be confused with strategies or tactics, which are unofficial operations that influence a decided order; strategies utilize specific resources to achieve sub - goals that support the defined mission (Mboukou 2015). A strategy is thus a larger, overall plan that can be made of several tactics, which are smaller, focused and less impactful plans that are part of the overall mission.

Therefore, the Strategist and the Tactician both organize forces with differentiated potentials and interests, despite the fact that the Strategist is the one to draw the picture. Strategy sets on ‘what’ is being organized and the expected accomplishments; this is all about positions, angles of attack, modality of presentation or absence, etc. Strategies, however, concentrate on the ‘how’ to accomplish the goal (Olsen 2012). Where Strategists stand in a position of foundation and projection, Tacticians are generally specific domain experts that develop an intensive relationship to space but also to time, causing them to act or react in an emergency or according to opportunities.

Several other aspects differentiate strategy as we refer to throughout the work, from strategies. The first is intangible and cannot be materialized, while strategies are concrete initiatives for reaching a wider goal. Strategy is future - oriented and is typically built and adjusted over the long term, while strategies are shorter - term initiatives, flexible to specific market conditions for example. Strategy mobilizes all the resources of the organization, meanwhile only a precise and limited set is allocated to strategies (Owyang 2013).

To sum up, strategy and strategies both participate in achieving set goals and objectives. It may comprise of several strategies, but when the writer talks about corporate strategy in this thesis, it is to refer to the path or bridge for going from a present situation to a future, aspired one.

Part 1.4

HOW THE PROBLEMATIC IS ADDRESSED

The work is about offering guidance for a change of business behavior and practice, so as to increase sustainability.

Section 1.4.1 Changing behavior and practice

Many argue that the most significant challenges can only be resolved by influencing behavior (Vlaev et al. 2016). For the purpose, it is honest to recognize that an external party cannot change one's fundamental human motivations; instead, people change their own behavior (Robinson 2011). The role of external agents, nevertheless, is to build a favorable environment and provide opportunities for people to be inspired and motivated to change. Framing on the fact that organizations are human entities, the present work builds on the understanding of corporate motivations and conduct to suggest measures, attitudes and initiatives that can influence behavior and thus induce a change of practice regarding responsibility.

There is indeed overwhelming evidence that changing behavior can have a major impact on everyday practice. A new approach is being advocated within the design research community; it involves re - shaping the challenge of sustainable behavior change as a challenge of innovation in people's everyday practices (Doyle 2013). According to its defenders, there is a need to move the focus beyond individual practices; in effect, denial and resistance are generally driven by fear, the worst of which are social fears, generally directed towards the response their entourage will have, or simply the fear to fail. They also recommend to take everyday practices as units of research and innovation, because routine behavior is anchored in a vision of what one sees as normal; changing the behavior thus inevitably goes through redefining what is normal. Behavior change therefore requires modelling how to carry out unfamiliar behaviors with comfort, assurance and dignity. Achieving such a result requires to intimately know the audience and understand their needs; however, generic theories might be useful in framing the thinking.

1.4.1.1 Observation

Observation can meaningfully influence behavior, and thus practice. When one sees something, their brain unconsciously creates neuropathways based on what they have experienced during life. As a consequence, the human ability to observe an event or behavior from a new perspective becomes more limited over time; and actions and reactions become less a choice and more a routine (McKee, Boyatzis and Johnston 2008).

One of the most difficult behavioral changes therefore involves seeing something from a new perspective; the practice of discerning what confirms a person's conviction is so automatic that they are unmindful that they are limiting their options through this narrow window they have created (Cohen 2016). Objective observation might then create an awareness, in a context where the subject is neutral to the environment.

1.4.1.2 Empowerment

The empowerment model directs the members of an organization to address challenges at all levels, including those of individuals, families, groups, organizations, neighborhoods, communities and society. Empowerment is achieved via synchronized efforts that work with the individual, their organization and the affecting social and political environment (Gershon 2007). These concurrent and synchronized efforts create a curve of influence that initiate, sustain and amplify empowered functioning.

Using the analogue with nature, the model is based upon the conviction that for behavior to emerge, grow and flourish, there needs to be a learning and growth culture. For that purpose, it asks for a particular attention to three aspects of change (Gershon 2007):

- Choosing where the attention should be focused
- Viewing growth as a dynamic, multi - phased path
- Developing self - awareness

1.4.1.3 Nudging

The traditional policy tools used when thinking about influencing behavior include legislation, regulation, and information provision. Recently, analysts have demonstrated interest in policies that ‘nudge’ people in particular directions, which are constructed on the understanding that behavior is strongly influenced by the context within which it is placed (Vlaev et al. 2016).

A nudge can be seen as any factor that significantly influences individuals’ behavior (Thaler and Sunstein 2009). This could be achieved by simply choosing carefully the label attached to a certain habit or practice; for example, referring to ‘landfill’ instead of ‘trash’ may foster positive behavior change towards the practice of recycling. In a corporate environment, nudging may also be prompted when organizations take the chance to engage with audiences in ways that elicit action.

1.4.1.4 The authorities’ role in influencing behavior

The reason for the implication of governments and representative authorities in changing behavior and practices seems evident. In fact, several social and environmental issues have major implications for social well - being across populations and henceforth for public expenditure (Sussel 2015). A key challenge for the authorities is to figure out how these problems can best be tackled given the inherent complexities and sensitivities surrounding interventions. Historically, interventions have taken the form of legislation, regulation and financial incentives or disincentives such as taxes.

However, research demonstrates that although an incentive may provide short - term motivation, its withdrawal is likely to reduce the actor’s motivation to lower than it was before the incentive was offered (Robinson 2011). Moreover, traditional approaches are viewed as ineffective or potentially damaging to business when they become overly bureaucratic. Therefore, authorities are shifting their arguments for the change towards more assumed responsibility, arguing on economic and social benefits.

Section 1.4.2 Setting on ‘sustainability’ rather than other acronyms associated with responsibility

The choice to refer to corporate sustainability rather than CSR or other acronyms was influenced by the connotation and the unconscious meaning associated to the term.

1.4.2.1 Corporate social responsibility

CSR is probably the most popular term associated to a conception of responsibility inferred by the impact of organizations operations upon different aspects of everyday life. Although the term dates back at least in the 18th century, Lantos (2001) highlighted that the concept of Corporate Social Responsibility is “blurred and fuzzy”, as there is no clear definition of what social responsibility is (Carrigan and Attalla 2001).

Generally though, CSR refers to an organization’s liability towards the society; Bloom and Gundlach (2001) define it as the obligations of the firm to its stakeholders, these obligations going beyond legal requirements and the company’s duties to its shareholders. CSR was then perceived essentially as an obligation. Moreover, in the 1960s, a large – scale momentum prompted firms to create a ‘green’ image through advertising, in the name of CSR. The result was a great proportion of distorted allegations which resulted in mistrust in the very concept (Black and Lybecker 2008).

Such a consideration creates two parties with opposing interests: companies that want to continue to concentrate on making profits, and a reluctant audience, afraid and on alert about the negative consequences that the corporate activities might generate. A newer approach to CSR was taken in the early 2000s in order to better take into account the overall relationship of the firm with all its stakeholders, including investment in community outreach, employee relations, creation and maintenance of employment, environmental responsibility, human rights and financial performance (Jackson 2013); but other terms were enunciated so as to foster the implication of those firms.

1.4.2.2 Corporate moral responsibility

Reference to the moral and ethical repercussions of corporate activities arose to force organizations to feel implicated and to invest themselves in the level of responsibility that the society asks of them. For the purpose, corporate moral responsibility is being used to hold organizations responsible for their actions in the same way that an individual would be held responsible for their actions (Wilmot 2001). According to the defenders of the concept, organizations show the same two characteristics as those which qualify individuals as morally responsible (French 1984):

- They have an internal way of functioning within which they can organize the knowledge, sensitivities and motivations of the individuals making up the firm into corporate decisions
- They have a memory, in the form of records.

The basis assumption behind the concept of corporate moral responsibility is that if organizations are not full members of the society, they will escape the scrutiny and surveillance of moral sanction (George and French 1987). This encompasses the notion of corporate ethics, calling to the corporate sense of duty in a free environment. In fact, organizations can be seen as rational agents at liberty to choose ethical means regardless of shareholders' pursuit of profits. However, if one considers that corporate acts generate in the organization's members, considering that the entity is responsible for misconduct leads to the possibility of the actual actors being unaccountable for their actions and other morally unacceptable outcomes (Maitland and Velasquez in Craig 2003).

Referring to organizational responsibility as corporate moral responsibility in this context may have been limiting the scope of the research to ethical considerations and corporate conscience. This is not to say that good will and the inner sense of what is right or wrong in an organization's conduct or motives are not taken into account here, but other features such as the sense of belonging to a community are equally integrated.

1.4.2.3 Corporate citizenship

Corporate citizenship represents the commitment of an organization to participate in the empowerment of the community to which it belongs (Stebbins 2001). The concept is built upon the conviction that an organization is a full – fledged stakeholder, at the same level than governments and civil society. As a consequence, there is a cultural expectation that businesses should act as a corporate person and that they should contribute to better the geographic areas which they serve. When engaging in global corporate citizenship, organizations are expected to get involved in domains and in ways in which they can contribute meaningfully; however, the firm is only viewed as a supporting body for global challenges which still rest with governments (Schwab 2008).

1.4.2.4 Corporate sustainability

Corporate sustainability, on the contrary, considers the organization as a principal agent for its own account. In fact, the term was first used in 1972 in a study of the Earth's containing capacity in the face of the population exponential population growth; at the time already, concern was over the possibility to guarantee some ecological and economic stability that is durable in time (Hosey 2016). By targeting a global equilibrium where the basic material needs of each person on Earth are satisfied and each person has an equal opportunity to realize their individual human potential, corporate sustainability thus integrate ethical, stakeholder as well as citizenship considerations.

More importantly, while other concepts tend to look backwards, sustainability is looking into the future and planning the changes a business might make to secure its durability. Sustainability is thus about business per se, and it mutualizes both the interests of the organization and that of the society. Therefore, the concept is by essence in line with the work orientation presented above, and its perspective to smoothen the integration of responsibility issues into the core of organizations.

Part 1.5

EXPECTED CONTRIBUTION OF THE WORK

This part sets the boundaries of the research.

Section 1.5.1 What this work does not do

The writer makes a point to specify aspects that are not part of the specifications of the work.

1.5.1.1 It does not try to sensitize companies on being more responsible

The debate is still on about whether business organizations have a share of responsibility in the damaging curve the environment seems to be taking, whether they have a duty to contribute to solving the struggles of a society with increasing disparities, and how much this should count within their everyday operations. The present work disregards where one stands on the issue, but sustains that integrating sustainability concerns can be a financially sound initiative. Therefore, this is less about convincing to act more responsibly, although a more responsible business would inevitably be a major outcome off the learning path, than it is about guiding those that have already recognized the opportunity that such a change might present.

In fact, too many organizations are currently struggling to engage in green or social projects, and are making far less progress than what they wish for and what is actually required. For this to improve, they should adopt the same results - based perspective that guides all other corporate initiatives, and that would equally help them identify, develop and implement projects that add value from an economic, environmental and social perspectives. The reliable measurement and evaluation system proposed in the work should aid the monitoring, management and continuous improvement of those projects, and provide credible information for decision - making.

1.5.1.2 It does not investigate how to build a strategy

The questioning about how to build an effective corporate strategy can be considered surrounded by the literature, so much that there are several theories and tools about this enquiry. In an attempt to simplify, Roger Martin, illustrious contributor to the Harvard Business Review, advises to treat strategy - making as the development of answers to five interlinked questions (2010):

- What are the organization's broad ambitions and concrete objectives against which to measure progress?
- Where should the organization choose to intervene or not to intervene within the potential field available?
- How will the organization compete against firms already established on the chosen market?
- What capabilities are necessary to build and maintain so that the organization can thrive with respect to its objectives?
- What management systems are necessary to operate, build and maintain the key capabilities?

Answers to those questions can be considered iterative building blocks. McKinsey & Company, renowned strategy consulting group, also advocate to pay attention to two core blocks that often get overlooked (Bradley, Dawson and Montard 2013). First reminder is to get the full involvement of the members of the organization on all essential decisions and on the criteria for making them, and second is to verify the readiness of the organization to act on the strategy once it will be adopted, before even starting the process of strategy creation. Taking such precautions beforehand helps create an appropriate dynamic for the journey.

The work however is not about building a corporate strategy per se, but rather about how to add the sustainability dimension and still have a business that is ideologically and operationally coherent.

1.5.1.3 It does not propose tools for use for external comparison

The writer extols some care in exploiting the results of an assessment methodology such as the one presented here. In fact, the data that results is only comparable for the purpose and within the limits of the hypothesis that ordered the data processing in the first place. Past that purpose, the information can equally be used to enrich the knowledge management within the entity, but the outcomes may not be utilized as such, when the same project is considered as an alternative among new others, for example.

It is important to consider the details of an eventual new mission in comparison with the one that caused data treatment. Even though they might be similar, little differences in context for example, might mightily influence the orientation that is given to an initiative, or the process by which the initiative might best be conducted. Context differences may indeed have important repercussions on the calibration used in processing the data.

Calibration is the process of configuring an instrument of measure to provide a result for a sample within an acceptable range, eliminating or minimizing factors that cause inaccurate measurements (Advanced instruments, online). Calibration may be particularly impactful in social research, because the impact of an investigated phenomenon, in many cases, relies on a perception or a reaction. Therefore, it may vary across users or assessors, and it may even vary over time for a unique assessor. It would then not be appropriate to reanalyze previous scores in order to investigate a different hypothesis.

For these reasons, the tools and methods advocated here are proposed for use as in-house material and knowledge within the organization or the organizational unit, and the results and outcomes may be utilized for interpretation for a certain purpose the information was gathered for, and for that purpose only. In the event that a latter initiative asks for a similar treatment of the same project, it is most probable that the calibration would be different, and thus the process would lead to different outcomes.

Section 1.5.2 What this work does

This research offers a synthetic view of how to integrate responsibility issues into corporate core. As such, it responds to the question: **‘How can organizations move out of business - as - usual to create and appropriate a corporate strategy that integrates sustainability considerations?’**

Research aims

- To investigate how organizations can effectively integrate sustainability considerations into their inner corporate strategy
- To identify new resources, processes and incentives that can foster the change towards a more responsible practice of business.

In order to achieve these aims, the researcher chose pragmatism among the various ways of approaching the key questions of Management. More than merely depicting the reality, the pragmatic paradigm allows to focus on actions and their consequences (Morgan 2014). As a result, the study is based on the assumption that truth is not based in a duality between reality independent of the mind or within the mind, but is simply what works at the time (Creswell, 2014). Adopting such a vision will hence lead the researcher in a multi - method investigation, combining theory exploration, archive analysis and survey methods in order to come out with more accurate conclusions than any of those methods alone would have reached. Therefore, the following objectives were set:

Research objectives

- To undertake a critical review of the existing literature surrounding the topic
- To examine the academia’s view on how to integrate sustainability concerns into the corporate strategy
- To strategically analyze some recent projects that were built with the rationale to solve an identified societal problem
- To combine academic and professional lessons about how to integrate sustainability into the corporate strategy.

Following the present introduction, the work counts six chapters.

Chapter 2. Research basics

This is a systematic literature review of the fundamental concepts underpinning the study. Here the writer explores the concept of corporate strategy as per its take throughout the work and investigates the pertinence of the integration of the responsibility dimension within the inner corporate strategy. Because many consider that the only way to be truly responsible nowadays is to do things radically differently from the way they are usually done (Bocquet and Mothe, 2013), she then investigates the *how to* of the practice of innovation in business as well as its link with good practice and corporate responsibility, as conceived by the research community. She also explores the academia's view on why companies should go through the trouble of integrating the problems of the community to which they belong as a core element of their corporate life, and thus of their strategy. Finally, she explores the uprising concept of social enterprise in opposition from a classic enterprise.

Chapter 3. Presentation of the research methodology

The initial conception stage of the work is relayed through explicit and implicit choices which framed the research type and the way to conduct it. In this chapter, the writer discusses the preliminary assumptions which determined the research paradigm, presents the techniques used for collecting the data necessary to the work as well as the inherent data analysis methods, and debates the methodological as well as the ethical validity of this research process.

Chapter 4. Theoretical groundings

Here, a descriptive research design is adopted in order to dissect the latest strategic approaches to the incorporation of the concept of responsibility within the practice of business. This strategy was chosen as it presents the advantage to show a clear picture of the phenomenon prior to collecting data, which will be necessary for understanding the current mindset of the academia about integrating sustainability considerations into business core. Content, inductive analysis is deployed to analyze a multi - source secondary data.

Chapter 5. Practice observation

This is an explanatory chapter designed to understand the incentives and drawbacks one may face in adopting an innovative problem - solving vision, from the scrutiny of three carefully chosen projects. Relying on case - study documentation and analysis, the writer examines the strategic orientations of the respective project initiators for an experience - based apprenticeship. A showcasing template structures the data in five rubrics, mentioning a concise introduction to the initiative, the project features in terms of its installations, the innovation related to the project, the operationality of the idea and its readiness for the market, and a detailed description of the project and its distinctive strengths.

Chapter 6. Analysis and discussion

This is a comparative analysis of the information retrieved from the previous chapters. The researcher runs a thematic analysis of 368 units of material from the theoretical models using textual analysis techniques through TXM, an open - source platform offering support for textometry work. Analysis of the practice observations is then conducted, and important aspects of the initiative are scrutinized via their impact on the people that are concerned with the project, the planet and natural resources, the economic and financial gains, the proceedings and how the outcome was achieved, and the initiative's potential for propagation. Last, those two categories of information are cross - analyzed.

Chapter 7. Conclusions

The last chapter brings out visualizations and insights from the work, and states its conclusions.

RESEARCH BACKGROUND

The writer considers that it is of critical importance to explain what, in the context of the work, is retained as basic knowledge. In fact, the research community is well advanced in the area of Business Management, and several ideas, theories, concepts, etc. have been enunciated already to explain legitimate queries such as why organizations do not benefit the society more, or what can be done to reverse this tendency. If each tentative hypothesis certainly holds some element of truth, it is well known that scientific knowledge is only provisory, and should be constantly re-evaluated, especially as concepts evolve in time.

Explicitly mentioning the background of the study thus makes the limits and boundaries of the search explicit, and highlights where current points of fragility lie, to which more efforts should be devoted; to this regard, the writer insists on the time pertinence of the concepts and their inter-relationships. In effect, the perception of business management has evolved widely with time, due to an evolving perception of life in general, and the perpetual redefinition of values in particular. Therefore, accurately answering our research question goes through adopting perspectives and methods that align with current challenges.

To the author, this entails being transdisciplinary; while research specialization is useful in many ways and even necessary, it may also be damaging because of the narrowness of the scope that it covers, and the concept entanglement that it ignores. In effect, a prime assumption of the work is that getting a precise apprehension of where the boundaries of a certain theme lies, involves scanning it within its system at a given time, rather than extracting it out of that system.

CHAPTER 2.

RESEARCH BASICS

This is a literature review of the fundamental concepts underpinning the study; depending on the objective of the review, the author could choose among several types. First, an argumentative review builds a corpus of theory which establishes a contrarian point of view; this consists of an analysis of literature with the aim of supporting or refuting an argument, deeply imbedded assumption or philosophical problem already established in the literature. An integrative review, on the contrary, critiques and synthesizes representative literature on a topic in a cohesive way, with new frameworks and perspectives due to be generated naturally. A historical review might also be indicated when the phenomenon, concept or theory under study has shifted significantly in the course of time; by placing the research in a historical context, this method might show the familiarity with the newest developments and thus permit to identify the likely directions for future research. Finally, the focus of the literature review might not be on what was said, but rather on how the results were obtained when the review is methodological; this technique might give insight on how researchers draw upon a wide variety of knowledge, as well as help reveal ethical issues to be aware of before going through one's own research (Fink, 2005).

Generally, however, it is the way the review is undertaken that is used to classify it. With this regard, the traditional or narrative review criticizes and summarizes a body of literature, and draws conclusions about the topic in question (Cronin, Ryan and Coughlan, 2008). Its purpose is to examine the body of literature that has accumulated in regard to an issue, concept, theory or phenomena. The theoretical literature review helps to establish what theories already exist, the relationships between them and to what degree the existing theories have been investigated, and to develop consequent new hypotheses to be tested; the aim is to help establish a lack of appropriate theories or reveal that current theories are inadequate for explaining new or emerging research problems. But this type of review is very much concept - centered, and takes less account for the correlation with other topics, a systemic approach which is at the very heart of the present research. This makes the systematic literature review more appropriate for the topic.

In fact, systematic reviews allow for more heterogeneity in terms of the topics investigated in relation to the main subject; this is the case because they are used to answer well – focused research questions by the use of a more rigorous and well – defined approach to reviewing the literature in a specific subject area. Therefore, they can offer a good overview of the research that has been undertaken, so that the relevance to the present work can be determined (Ely and Scott, 2007). Moreover, a systematic approach is considered most likely to generate a review that will be beneficial in informing practice (Hek and Langton, 2000). Mostly using findings of qualitative research, this work is thus a meta – synthesis: a systematic review using non – statistical techniques to integrate, evaluate and interpret multiple qualitative research studies, with the aim to encircle the study, justify the positioning and deduce the tentative theory for an intervention study.

The motive for the chapter is to set the context of the research within the literature, building from areas which might not be associated with the research topic straight away although they have a strong systemic influence on the practice of corporate responsibility. For instance, several intellectuals consider that the only way to be truly responsible nowadays is to do things radically differently from the way they are usually done (Bocquet and Mothe, 2013); with this regard, the writer investigates the *how to* of the practice of innovation in business as well as its link with good practice and corporate responsibility, as conceived by the research community (part 3). She also explores the academia's view on why companies should go through the trouble of integrating the problems of the community to which they belong as a core element of their corporate life, and thus of their strategy (part 4). Many might argue that the elements described above fit much more a social enterprise than a classic one; but is a social enterprise not just an enterprise? (part 5).

For a start though, the writer explores the concept of corporate strategy as per its take throughout the work, through the objectives, repercussions and implications of the very process of strategy creation (part 1); and investigates the pertinence of the integration of the responsibility dimension within the inner corporate strategy (part 2).

Part 2.1

ABOUT CORPORATE STRATEGY

Nowadays, the term “corporate strategy” is being used to designate all kinds of actions, decisions, processes or resources of a firm, a trend several researchers fear to be an epistemological challenge which endangers the very concept (Lorino and Tarondeau, 2006). In fact, it seems easy to read about derivatives such as strategic marketing, strategic control, strategic change, etc. and the boundaries between strategy and management appear to fade away. Intrinsically though, a firm’s strategy is a clear direction for that establishment which is reflected on its businesses, products and services (Thompson, 2001). In other words, the strategy may be perceived as a reflection of the corporate identity in all its business activities, setting it apart from its competitors.

Strategic management is then used to put the reflection into practice via the desired results or objectives that the organization seeks to achieve. In fact, this branch of management deals with the development of the means through which the firm is able to meet the goals that they set for themselves (Dransfield, 2001). In practice, two models for strategic management are widely recognized: on one hand, the Harvard model targets the complexity of global management, highlighting the weight of the uncertainty linked to different segments of the firm, even in smaller companies; on the other hand, the Ansoff model focusses on the diversity of the activities and resources of bigger corporations and provides a systematic pathway for decision aid (Hafsi and Martinet, 2007).

This part of the work analyzes the academia’s view on corporate strategy and its value to an organization. Then, the importance of setting precise mission and objectives for the company and subsequent impacts are discussed. It is also revealed that the firm should consider their strengths and weaknesses as well as the opportunities and threats of their environment for choosing the most appropriate strategy to commit to. At last, the parameters to take into consideration for a better implementation and monitoring of the chosen strategy are presented.

Section 2.1.1 The purpose of strategizing

Several reasons might explain why companies go through the burden of elaborating a strategy. For a start, corporate strategy, per essence, establishes boundaries in the doings of the corporation by giving a clear sense of direction; strategic management then gives a structure or framework that the company intends to follow for its success (Dransfield, 2001). Therefore, it provides with a plan to achieve determined goals and objectives, orientates the business activities and thus contributes to master the complexity related to the management of a corporation, which is recognized as one of the main sources of stress faced by corporate leaders (Eden and Ackermann, 1998).

A good strategy may assure that company resources are used efficiently and create the best possible fit between the company and their environment (Dransfield, 2001). Such company resources include personnel, reputation in the marketplace, customer base, company patents and logistics resources, but also manufacturing processes, trustful partners, etc. Creating business strategies that efficiently utilize the company resources and competences might give them an advantage over the competition, help them develop new products that maintain or increase their market share in the industry, give them proprietary control over advancing technology in their industry...

Nowadays, environments are more turbulent than before; in fact, intense competition, rapid changes in technology and other dynamic factors are the common characteristics of most of the industries worldwide (Thompson, 2001). In addition, increased volatility associated with the post - crisis economy remains in fashion since 2008, meaning that business leaders tend to approach their companies' initiatives with more caution than before and to reflect on lessons learned in the downturn, concerned about the impact of failure. An effective corporate strategy may contribute to improving the flexibility of the structure and covering the risk aversion, so that even if the latter still dominates corporate psyche, related concerns shift from avoidance to successful management.

A well - defined strategy might also play a crucial role in the motivation of the personnel. In fact, a direct effect of the employees' motivation is recognized on their performance, translated via their diligence, implication and commitment to work. In those circumstances, creating an image of the future which is attractive may serve to stimulate employees in the belief that the organization has a bright future and that their effort and hard work are worthwhile. Displaying such a powerful vision associated to a plausible success through the company strategy is believed to play in stress reduction surrounding job insecurity, as well as enhance staff's commitment, devotion and sense of identity (Eden and Ackermann, 1998).

Having a clear strategy encourages to think and do things differently in order to meet the established vision (Eden and Ackermann, 1998). In effect, different parts of an organization can easily find themselves pursuing conflicting priorities: sales representatives would want to focus on the pressing needs of the biggest customers while marketing may see opportunities to empower the corporate brand through complementary products or to expand market share through new distribution channels, and research and development scientists and engineers tend to see opportunities in new technologies, etc. Although diverse perspectives are critical to success of the organization, without a defined strategy to integrate and align those around common priorities, the power of diversity is dulled and even becomes damaging (Pisano, 2015).

Numerous other advantages can be attributed to having a precise corporate strategy. For instance, a well - thought positioning of the organization sets up a challenge and thus addresses the human need for something to work toward (Eden and Ackermann, 1998). Furthermore, a clear vision allows the company using the strategy the freedom to make its own decisions rather than responding out of necessity to a situation that already may be out of control, which gives them a better chance of seizing and retaining the initiative in case of competition with other companies (Thompson, 2015). Finally, understanding the strategy of an organization helps understand how their plans are shaped and then provides a framework for helping shape future plans (Dransfield, 2001).

Section 2.1.2 Preparing for strategic planning

Elaborating a strategy for an organization starts by understanding the environment they are in. In fact, a good scan may allow to spot emerging trends in the business environment that would profitably be capitalized with new goods, services or ways of operating business. Environmental scanning designates a process by which organizations monitor relevant aspects and characteristics of their environment in order to identify opportunities and threats affecting their business (Srivastava, 2011); by following the indicators through environmental scanning, the organization can consider the impact of the different events, trends, issues, and expectations on its business. Of course, it is much more difficult to predict the future than to describe the past. For that purpose, several tools are provided within the academia, but only the most prominent are presented here.

A SWOT analysis is probably the most popular means for environmental scanning (Dransfield, 2001). The method is based on the postulate that an organization's resources should counterpart the demands and pressures from its external environment as effectively as possible, and whenever there is change, remain harmonized in dynamic and tempestuous times (Thompson, 2001). The SWOT matrix thus allows for a synthetic vision as well as for a cross internal/external analysis of the macro and micro environments of the company; as per the acronym, four indicators are used. The corporate Strengths are the internal positive points which confer a sustainable advantage to the firm and which can be capitalized, whereas their Weaknesses are points to improve which are intrinsic to the organization and should be taken into consideration in order to compete more efficiently. On the other hand, whilst trying to profit from the external Opportunities offered, they should be aware of the problems and obstacles or Threats that are not inherent to the structure but may obstruct the desired development.

A PESTLE analysis is dedicated to evaluate the influence of external factors on a firm's activities, and performs two basic functions: on one hand, it permits the identification of the environment within which the organization operates, and on the other hand it provides information that enables to predict circumstances that might

occur in the future (Yüksel, 2012). In practice, a PESTLE analysis censures the risks and opportunities that could arise in the environment through six structural parameters. First, the Political parameter takes into account the government orientations and tendencies that may impact the activities of the firm. Next, the Economic and the Social parameters respectively gauge the evolution of economic and social factors that influence customers' buying power and behavior. Besides, the technological parameter measures the technological improvements and innovations that may alter the technical leadership already in place. Finally, the Ecological and Legal parameters focus on the norms and regulations, whether applied to ecosystem preservation for the first, or general legal considerations for the second.

The first step of strategic planning could also be a scenario analysis. The use of the term 'scenario' for characterizing the methodical framing of uncertain possibilities traces back to the military strategic studies, and can be understood as hypothetical sequences of events built with the purpose of focusing attention on causal processes and decision points (Swart, Raskin and Robinson, 2004). A scenario analysis is thus an instrument of prospective analysis dedicated to target specifically factors like the increasing level of incertitude related to aspects which are out of control of the organization or the multiplication of interdependences among external variables influencing the business. In practice, the tool showcases different possible futures of the external environment, and therefore highlights critical uncertainties as well as their respective impact on the decisions of the firm (Postma and Liebl, 2005).

Finally, several market audit methods can be combined in order to get a better scope of an organization's environment. For instance, a competitor analysis might give a better understanding of their actions and reveal how to beat them (Dransfield, 2001); to that regard, Michael Porter argues that an effective strategic management relies on the positioning of an organization in such a way that it outperforms its competitors (Porter, 1979). In addition, environmental scanning could be executed through the identification of groups of customers with similar characteristics and needs, referred to as market segments (Dransfield, 2001); such a market segmentation analysis could be geographical, socio - demographical or psychological in relation to the customers behavior. At the end of the scan, the organization is ready to take position.

Section 2.1.3 Choosing a direction

Decades ago already, Peter Drucker noticed that the main reason of frustration and failure in corporations relies in an insufficient consideration of the company rationale and mission (Drucker, 1993). That observation appears to remain actual today as many companies fail to see the importance and impact of a well - defined corporate mission. The mission of a company can be seen as its essential purpose, concerning particularly the reason of its existence, the nature of the business it is in and the market it strives to serve (Thompson, 2001). The statement of that mission, generally formulated in a sentence or a paragraph, shows the supreme aspiration which the firm continually seeks.

Two attributions are conferred to the corporate mission. On one hand, it constitutes the prime reference for defining the core duties related to and the market for which the organization positions itself; this attribution was raised after Theodore Levitt's famous article (1960) which argues that restraining too much the target market is a major source of failure for firms. On the other hand, the mission acts as a cultural binder for the unity of the organization, as it defines the norms and values which form the basis of how the employees behave, collaborate and pursue the goals set for the structure. This last purpose thus makes the corporate mission into its philosophy, which guides the group members in perceiving and interpreting events the same way.

In contrast to the mission, the corporate vision describes a desired future state: it is a precise statement with a temporal validity, generally two to five years; whilst the mission is set to remain the same, the vision may change in order to adapt to uprising circumstances. In fact, the corporate vision can be defined as the ability to picture a long - term image of the firm (Dilts, 2013). Therefore, all vision describes a desirable future state of the structure, and is based on the idea of an improvement of the environment and of the world, stimulating others to adhere. It is a statement, primarily used internally by employees and partners, which clearly sets where the organization wants to go, communicates what is awaited as results and mobilizes people to follow that horizon.

Although rarely considered, stating the values of an organization might prove particularly useful in determining how they accomplish their mission. Values are criteria, built from the firm's history, which express what counts most for the structure and thus constitutes an internal reference framework. In fact, in a successful book published by Stephen Richards Covey, he explains that the ability to submit an impulsion to a value is the very essence of a proactive person (Covey, 2005). To him, reactive people are guided by impressions, circumstances or environmental conditions; whilst proactive people are led by values which they thoughtfully selected and internalized. As a result, those values act as a federator which binds the group members.

Finally, every company needs to set precise short, middle and long - term objectives for a performant management. A corporate objective can be seen as an intermediary state or result concerning aspects like the size or type of organization, the nature and diversity of the areas of interest, or an expected level of success (Thompson, 2001). Due to the importance of that indicator, the SMART method is widely recommended as a guideline: the objective should be sufficiently Specific in its target and its relative success should be Measurable by means explicitly cited with that objective; moreover, it should be Achievable with the present and/or forecasted resources of the firm, and be based on a Realistic prevision of the future; finally, it should be Timely and reasonably reachable within the set period.

The SMART method is advocated in order to avoid common mistakes related to unproductive objectives, because good objectives prompt the corporation to be more dynamic, self - willing and organized. For example, a vague objective may be appealing but of little use when evaluating the company and thus might not participate in their growth; in the same line, an objective which is too ambitious might only add stress and discouragement as the timeline goes by. Furthermore, SMART objectives are easier to implement at various levels of the organization, and any changes it could imply would be easier to manage.

Section 2.1.4 Managing the change

The translation of the strategic direction adopted in action plans is not just a mechanical declination of operational objectives, because attempts to operationalize strategic objectives may reveal complex confrontations and even antagonist sub - objectives. In fact, strategy deployment constitutes a structured process of implementation and control which guides the actions of the whole organization towards a single direction: the realization of priority objectives. Researchers recognize that the key to making strategy work relates to the extent to which the members of the firm can develop a balance of heart and mind concerning it, translating in both an emotional and cognitive commitment (Eden and Ackermann, 1998). *therefore, a successful strategic deployment does not just require a system which is rational - analytic by declining objectives in mutually consistent actions, but also one which is fun and exciting for gaining commitment.

Unfortunately, as Wharton Emeritus management Professor Lawrence Hrebiniak notices, there appears to be a lot of literature about new ideas on planning, strategy formulation, etc. but very little guidance on the execution of the strategy, making strategy work often more difficult than the task of strategy making (2013). However, some basic requirements may be cited for a better implementation of envisioned plans: first, every member of the organization must understand each important detail of the intended strategy; second, if there is need for collective action, the strategy needs to make as much sense to each of the members in the group by aligning with the way they conceive the world from their own context, as it does to top - management; finally, the collective objectives should be realized with little unexpected influence from outside political, technological or market forces (Christensen and Donovan, 2000). Since it is difficult to find a situation where all three of these conditions apply, it is rare that an intended strategy can be implemented without significant alteration.

In addition, a particular attention is required so as to maintaining a harmony on the long term by matching the company culture with the strategic priorities. John Thompson defines organizational culture as “a pattern of basic assumptions that

work well enough to be considered valid, and therefore is taught to new [organization] members as the correct way to perceive, think and feel in relation to problems of external adaptation and internal integration... [it is] learned, evolves with new experiences and can be changed if one understands the dynamics of the learning process” (2001). Over the years, a prime impact of that common way of practice has been correlated to the acquisition of a competitive advantage (Eden and Ackermann, 1998). This was revealed particularly efficient in the process of turning plans into actions, should the corporate strategy be applied to the organization as a whole for designing a competitive strategy related to the quest for distinctive advantage on a product or service, or a functional strategy with the aim to search for a structural advantage in the activities and functions carried out (Thompson, 2001).

The last important concept that is discussed here concerns the acknowledgement that strategy planning and execution are interdependent; in fact, even though executives may formulate an excellent strategy, it easily fades from memory as the organization deals with day – to – day operational issues (Hrebiniak, 2013). The key to a perfect strategy execution therefore seems to rely on the alignment of the conceptually optimized, ‘dreamt strategy’ with the down – to – earth, everyday ‘practiced strategy’; three consequent imperatives pop up. Firstly, in order to come out with a coherent strategy, it is essential for the operational personnel to be involved in defining the main strategic considerations, by adopting a participative approach to the strategic vision and constantly questioning the subsequent model in the light of events. Secondly, it appears crucial to define a plan that reinforces the role of operational managers, closer to the execution staff. Finally, it is important to keep watch on the daily execution of the strategy by framing the decision process into a system of shared value (Ramdani, 2010).

Section 2.1.5 Conclusions about strategy creation

To summarize, the process of strategy creation involves both strategic choices and strategic change; strategic choices build the corporate strategy at organization level

or competitive and functional strategy for each business, product or service, and strategic change interacts with the leadership and culture within the organization as well as it constitutes a fruitful source for learning and knowing about their environment (Thompson, 2001). This process starts by an introspection that identifies the stronger and the weaker points of the organization and then a scan of the environment assesses available business opportunities and threats which could be optimized (Dransfield, 2001). When comes the moment to position the structure and set objectives, it is particularly important that all level of staff are implicated, challenged and motivated by the envisaged measures for a smooth implementation and coherent plan of actions (Dilts, 2013).

From this expose, the confusion between strategy and planning reveals its incoherence. In fact, as discussed in sections two and three, strategic planning plays an important role in strategy creation since both the visionary and planning perspectives are involved with ahead thinking; however, fundamentally, there is also a tactical dimension to associate in order to form a strategy (Thompson, 2001). That perspective is scary by essence as it confronts a future one can only guess, and tends to restrain managers to tried and tested tools, preparing comprehensive investment plans with detailed costs and revenue into strategic planning; but strategy making might be considered less about eliminating the risk than increasing the chances of success.

To that regard, Roger Martin, distinguished Professor at Rotman School of Management in Toronto and regular contributor to the renown Harvard Business Review, insists that one of the key features of choosing a strategy is that it implies making decisions that explicitly cut off possibilities and options (Martin, 2014). It is all about choosing a way to apprehend the world and applying it to the business and activities of the organization. From there, deducing an action – plan that the structure can afford is essential for an efficient implementation, but should not be mixed up with the direction itself.

Part 2.2

LINKING STRATEGY AND SUSTAINABILITY

Recent years have seen a major evolution in our societies, with companies obliged to tackle the responsibility stake as they are now facing more and more pressing social and environmental problems. This is as much about taking new responsibility as about raising awareness on the fact that expected solutions will take them out of the traditional entrepreneurship perimeter; from the archaic conception of the disembodied economic agent, the organization is being recognized as a social body of their own, which ought to take up their deriving role within the society. The critical situation described has been conveyed to by numerous factors, but the rise of the corporation as fundamental unit of economic life and outstanding success in transforming the world's resources into wealth, is certainly an important cause (Dunphy, Griffiths and Benn, 2003). As a result, frontiers among organization, society and public service are in perpetual redefinition, following the rhythm of new forms of partnership established, and ecological and societal innovations deployed.

Given this new tendency, it appears imperative that companies do not get tangled in evident responses such as philanthropy and green virtuous speeches. In fact, although the importance of charitable actions and sponsoring is evident, that type of response is only punctual and may not be the most efficient angle for the problems at stake; as per the green virtuous communication, it only makes sense as far as it is rooted in actual initiatives, otherwise it falls under the greenwashing phenomenon. To that regard, governments are structuring and harmonizing their actions, in the light of the recent COP21 held in Paris in December 2015; the 21st international meeting against climate change adaptation and mitigation implicated representatives of 195 States in taking a strong commitment and deciding on constraining measures that would contribute to keeping the earth global warming under 2°C, in comparison to the pre - industrial era. In order to offer tangible and operational reactions to that sort of constraints, this part follows the necessity for organizations to include the new challenges into their core strategy.

Section 2.2.1 About corporate sustainability

With the accentuation of resource scarcity, numerous companies are forced to abandon, postpone or externalize their activities (Audrerie, 2013). That situation bears major economic impact in terms of cancellation or delay penalties, and externalization costs may happen to be more important than internal production, especially as they require an extra coordination effort. Furthermore, unexpected alterations due to resource scarcity may significantly reduce the return on investment, and may even make the end – product obsolete before it is delivered. As a consequence, there is rising concern regarding business resource scarcity among stakeholders which surveyors suggest to traduce efforts to integrate sustainability into the corporate fabric of the company (Ernst & Young, 2011).

Corporate sustainability is a new management paradigm used to operationalize the general concept of corporate responsibility. Mel Wilson proposes to understand this term as the convergence of four more established notions (2003). Firstly, corporate sustainability finds in sustainable development the borders of the subject matter it focusses on, as well as it gives a mutual societal goal to corporations, governments and civil society in working towards ecological, social and economic performance. Secondly, corporate social responsibility provides with moral and ethical arguments as to why corporations should work for meeting the needs of the society rather than just act for their own self – interest, and specifically the extent to which they ought to do it. Thirdly, strategic management and its stakeholder theory of the firm furnishes business incentives on the premise that the stronger their relationships are with each group or individual they might impact or be influenced by in the achievements of the organization's objectives, the easier it will be to meet the business objectives. Finally, the corporate accountability theory highlights the obligation to report, explain and justify all actions taken.

Such a presentation offers the principal advantage to conciliate the fast rising sustainability phenomenon with more familiar concepts, and thus may give a feeling of ease. But more commonly, the general idea behind sustainability is associated to the Brundtland report: expansion ambitions should be realized in a way that they

meet current needs without compromising the capacity of future generations to meet theirs (World Commission on Environment and Development, 1987). This statement makes it obvious that sustainability is not reduced to the protection of the environment, as too many people still think. In fact, the Brundtland report, in its 1992 revised version, would identify three key resources which need to be optimized for sustainability: people, planet and profit. A sustainable initiative should then satisfy human needs and ensure social equity by encouraging the participation of all social groups and thus reducing the disparities among individuals; preserve, improve and valorize the environment and its natural resources on the long term, thus maintaining the ecosystem equilibrium; and develop some economic growth and efficiency which guarantees the viability and subsequent perenity of that initiative.

In practice, a corporation tends to react differently to sustainability issues according to their stage of maturity, which is reflected on the importance from and expectations associated by various stakeholders; to that respect, Novo Nordisk, a Danish pharmaceutical company, created a hierarchy of four steps or stages of issue maturity that would orientate and help prioritize commitments and practices (Zadek, 2004). To them, a societal issue is at latent stage when activist communities and non – governmental organizations are aware of it, but there is little scientific or other strong evidence and the business community is not implicated. When, on the contrary there is political and media awareness but only emerging literature with few data evidence, it is the emerging stage. At consolidating stage, awareness on the issue has spread and some voluntary initiatives are being taken towards it, collective action occurs and voluntary standards are developed. However, only at institutionalized stage are legislation and business norms established, and related practices become business – as – usual.

Corporations commonly resist accepting new responsibilities because they assist risk – taking organizations being criticized for their efforts to do just that. However, the pressure at consolidating stage is already so intense that a well – positioned firm cannot afford to wait until the whole sector advances; by getting into the game, it becomes easier to realize that managing responsibility works best as a core part of the business (Zadek, 2004). The next section reveals some incentives in doing so.

Section 2.2.2 The motive for an integration of sustainability concerns into corporate strategy

There is a compelling argument that incorporating sustainability into the core frameworks of an organization may be particularly useful in understanding competition; in fact, in order to change usual habits for improving their environmental, social and economic performances, a firm needs to be creative and open - minded (Porter and Kramer, 2006). In those terms, the integration of sustainability into strategic planning becomes a lever and catalyzer of innovation, which might contribute to firm differentiation as well as cost reduction for manufacturing, packaging or transport. Furthermore, the implication of all the organization's stakeholders increases the social acceptability of their activities, which helps consolidate their position and smoothen a new market entry.

Regarding the attraction of equity, investors appear to give more importance to the simultaneous consideration of all three aspects of sustainability when taking their decision (Douziech, 2009). In fact, the corporate engagement towards the people, planet and profit dimensions of their activities tend to become a gage of credibility, of healthy management and of good profitability to the financiers. As a result, many banks and other financing bodies adopt voluntary principles with the aim to make sure that the projects they finance integrate adequate practices of environmental management (Lanoie, Ambec and Scott, 2007). Moreover, from a study conducted in France about the companies constituting the CAC40, principal stock market index, data shows that social responsibility is discussed more thoroughly in general assemblies (Héraud, 2010).

According to the Canadian government, an additional motive for a deeper integration of sustainability considerations into the corporate strategy lies in the report that it may induce a reduction in operational costs and even contribute to consolidating and expanding market shares; to them, the best means for a company to take the most advantage of a sustainability engagement is to revise their production process towards the 3RV: reduce, reuse, recycle and valorize (2010). Such an initiative leads

to the reduction and optimization of the use of raw material, a reduction of waste cost in case of recycling and, in many cases, the opportunity to enter a new market from the valorization of byproducts otherwise wasted. Concerning market opportunities, Porter and Kramer insist that the new social and environmental constraints should be regarded as a blue ocean for opportunistic entrepreneurs (Porter and Kramer, 2006).

The redesign of products on the path to make them more sustainable is also a means to reinforce customer loyalty, because customers are getting more and more sensitive to and selective on the basis of the health, security and ecological footprint of the products they acquire (Canadian government, 2010). This becomes particularly pertinent for smaller enterprises that supply or subcontract to bigger ones, as they are encouraged to be more socially and environmentally responsible, even for the customer's sake. Indeed, several business scandals (of which Nike or Mark & Spencer could be prominent illustrations) involving suppliers have tarnished the reputation of otherwise respectable corporations in the past. As a result, most companies adopt responsible supply politics that include human rights respect, lifecycle analysis, etc. and ethical codes from their suppliers and subcontractors.

A deeper consideration of sustainability also influences the human resource a firm attracts. In effect, corporations' engagement towards the protection of the environment and the quality life of their personnel is at the heart of workers' preoccupation nowadays, as highlighted by a study realized in 2004 which unveils that 97% of Stanford MBA graduates are prepared to accept up to a 14% decrease in salary in order to work for a socially responsible company (Lanoie, Ambec and Scott, 2007); such an organism that adopts responsible practices and is proactive in terms of environmental and human resource management therefore has a significantly higher chance to attract top - of - the - class manpower. Moreover, an action taken for the well - being of employees contributes to developing a sense of belonging which may not only positively affect their personal yield but also turn them into company ambassadors.

Although corporations of all size are increasingly conscious of the above advantages linked to the consideration of sustainability parameters in strategy creation, planning and implementation, they have various attitudes towards it.

Section 2.2.3 Current levels of integration

The most ancient and common corporate reaction to any responsibility inquiry they would be related to, is the denial of practices and outcomes associated with it. By adopting a defensive vision of sustainability, several company leaders intend to cover the risk of a broken corporate reputation and image, inducing a conflicting power dynamics with other stakeholders. Besides, the stereotypical role of business is the pursuit of profit in a self – serving way which is by essence damaging to human well – being and to the environment (Kramer and Kania, 2006). Here, a sustainable initiative is undertaken only if there is a strong need for defense against attacks from non – governmental organizations, consumer associations and other action groups, and it can be demonstrated that shareholder value will not be negatively affected.

A corporation might adopt a charitable approach to sustainability and responsibility; here, the company multiplies philanthropic actions in the form of social and environmental donations or sponsorships, generally administered through a foundation, a trust or a Chairman's fund (Visser, 2014); but philanthropy and simple money donations may not be the best way to deal with grave social problems. During a global economic forum in 2008, Bill Gates called for creative capitalism, which is an application of capitalism that encourages entities to identify their competencies and consequently develop products and services that widen the possibilities of economy (Moreau, 2014). That notion goes beyond simply doing good, to taking a pragmatic approach to detect useful capabilities and specialties that can serve the economic and social tissue in general, rather than just distributing some grants to charities.

The third attitude by which a firm might apprehend sustainability issues is promotion and marketing – drive. With this approach, businesses tend to focus their CSR activities primarily on the social risks inherent in their own operations or supply

chains and for which they might become activist targets, and delegate responsibility for the others to business partners or nonprofits establishments. However, the principal characteristic of this trend is the overwriting place of marketing as driver (Visser, 2014). In fact, intensively communicating on the responsible and sustainable initiatives taken portrays a responsible brand, a requirement when the audience is sensitized to environmental and social themes. Unfortunately, the approach is many times tainted of allegations of greenwashing or social - washing, when the involvement communicated by the organism does not reflect their actual commitment.

A strategic approach to corporate responsibility and sustainability, in the contrary, is inferred when the organization integrates societal and environmental issues in their core management process. Although this may result in the corrosion of economic gains in the medium term, strategic responsibility enhances economic value in the long term by integrating responsible business practices into daily operations, and offers first - mover privilege when it is aligned with innovation policies (Zadek, 2004). The incorporation of sustainability concerns at strategy level in a firm is facilitated when there are clear, defined and measurable objectives that they aim to achieve, and therefore it can be a source of competitive advantage; firms that are the most successful in that process advocate an ever more biding, transformative vision.

With transformative sustainability, companies promote collective action to address society's concerns, and get involved in educational initiatives that promote responsible attitudes. According to Martin Richter, seven specificities distinguish this approach. First, it is deeply rooted in the structure of the company business model. Second, it is conceived as a strategic lever, a source of innovation and a factor of competitive differentiation. Third, it is a medium for change management. Fourth, it is embodied in the corporate culture and behavior. Fifth, it is disseminated to all functional and operational units, and translated within respective practices. Sixth, it mobilizes social dialogue and interaction. Last, it is backed up by the management team and each employee claims its ownership (Richter 2015).

Section 2.2.4 Conclusion

Pressure on the availability of natural resources, high levels of competition on international markets, and challenges related to the attraction and retention of qualified manpower lead organizations to be more concerned about the durability of their activities. To that regard, the concepts of corporate sustainability and sustainable development are increasingly used to advocate an evolution which permits to meet current needs with no compromise on the ability to meet future ones (World Commission on Environment and Development, 1987). This was traduced via the Brudtland report into guaranteeing the quality and availability of three key resources generally referred to as the 3Ps: people, planet and profit.

Several arguments are advanced as to why it would be profitable for a firm to integrate the sustainability issue into their identity, culture, vision and strategy. Renowned consultants Porter and Kramer claim that such a deep consideration should help the organization understand better the market to which it belongs and draw big sources of competitive advantage, as well as it might highlight promising opportunities corresponding to their capabilities and competencies (Porter and Kramer, 2006). Besides, several researchers insist the prominence of sustainability in attracting investors and thus maintaining financial alert (Douziech, 2009; Héraud, 2010) or retaining customers and high - profile human resource (Lanoie, Ambec and Scott, 2007).

Although this work does not claim that companies are in business to save the world, it recognizes that there cannot be a healthy company operating in an agonizing business environment. By being sustainable, firms have far greater ability to lead social progress than they can exercise from the narrow and defensive role into which they generally retreat, and thus they can guarantee the longevity and perenity of their operations. Nevertheless, the reality of the implementation of such a vision is something dompting, as many argue that it imperatively needs to go through the scary innovation process.

Embarking into something that has never been done before is a process very few firms dare do. Companies face indeed the dilemma of developing some future assets as well as dealing with their existing assets. Although those strategic objectives run in parallel at every stage of their life cycle, concentrating on the current assets covers the threat of not being prepared to a radical change of environment (competition, market, etc.); however, neglecting the acquisition of future assets means the enterprise might not have the best return on their investment (Castiaux, 2009).

The matter is more complex in practice, because of the risk associated with the innovation process: the negative effects of an innovation are closely followed and measured by the law, whereas in the great majority of cases, its positive effects are impossible to foretell. In fact, innovations are controlled by a central agent, generally the State, to avoid abuse and to make sure the owners and creators of the new technology assume the responsibility of the negative outcomes of the innovation processes. However, the benefits that innovation might have are only gauged by the relative success it has on the market; but as Von Schomberg notices, the success on the market is random, since it is the echo of a continuous change of needs and preferences of consumers (2013).

It has been argued that the drive for change comes at times of big crisis such as the one we are facing now, when it becomes dramatically obvious that the technics used are inefficient. In fact, Michèle Debonneuil, once Consultant for the French Ministry of employment, social cohesion and housing (from 2004 to 2007), defends that in order to extricate itself from the current crisis, the economy should completely change its way of doing things, rather than try to adapt (Mahlouji and Anaraki, 2009). The work presented here builds on that conviction, with the aim to demystify the innovation process.

Section 2.3.1 What is innovation?

Joseph Aloïs Schumpeter saw innovation as a process of creative destruction (Mahlouji and Anaraki, 2009). Should it be by the natural evolution of the market or by the reflection of the incessant changes in needs of the population, there is a continuous mutation of the economic structure. Innovation is carried out to bring about new products and services more appropriate to the existing conditions, until they change again and the cycle begins again.

There are four different forms of innovation, according to the nature of the newness (Berger - Douce, 2011). Firstly, the innovation may lie on the product or service which is brought to the market (innovation of product). Secondly, a new process might be used to conceive a product which can already be found on the market (innovation of process). Thirdly, the way an entity is organized, forming quality circles for example, might set it apart from the others (organizational innovation). Finally, the marketing and communication means and methods used might also mark an innovation (commercial innovation).

The innovation process a company goes through before reaching a marketable product or service is very complex; several elements must be taken into consideration for its success (Pavie 2012):

- The strategic vision of the managers, which guides their reaction when facing unexpected circumstances;
- The management policy and talents, including human resource management;
- The company culture towards innovation;
- The technology required to build the innovation and their availability and proximity;
- The evaluation of performance;
- The communication on the outcomes;
- The time issue and the implied risks, that is to reconcile the development of the product and/or service which will derive with the needs of the target population and potential customers.

Except from some specific sectors which have special requirements (pharmaceuticals for example), an innovation should comply with three fundamental conditions, the “three market hurdles”, before it can legally be marketed as product or service. First, the inventor should demonstrate the efficacy of the technology and/or technique provided in dealing with a specific identified need. Moreover, the quality of the resulting product or service should be recognized high enough to showcase the benefits attributed to the technology used in the most efficient way possible. Finally, the innovation outcome should not threaten the safety of the end – users, as well as their surroundings (Schomberg, 2013).

Recent years have seen an attempt to unite the notions of corporate innovation on one hand and corporate responsibility on the other hand through the concept of responsible innovation. A responsible innovation is seen as the integration of dimensions such as the improvement of the environment, human health, working conditions and other social questions into the innovation process, whichever type of innovation is considered. Its aim is to be included throughout the development of the innovations, from the conception to the commercialization, through initiatives encouraging recycling, worker protection, clients, coworkers, the use of non – pollutant material, etc. for example. The concept is then applicable to all type of organization or industry (Pavie, 2011).

Responsible innovation should not be confused with concepts like sustainable development or social innovation. In fact, although they all advocate a sense of responsibility in the advancement and use of science, the objective of sustainable development and social innovation is to innovate merely for a better grasp of the underprivileged population issues; responsible innovation, however, does not regard responsibility as an end, but rather as a legitimate consideration even beyond problematic situations (Pavie, 2014).

That said, responsible innovation is not only a normative criteria check within the innovation process. It is indeed an incessant inquisitorial about three aspects. First, question the relevance of meeting an identified customer need: detecting a need for a product or service does not necessarily means that it would be responsible to satisfy

it, if the way to do it is not responsible itself. Second, measure the direct impact of the innovations: this element relies on the uncertainty linked to the success of the innovation on one side, and the incapability to fully anticipate the reactions of products or services on the other side. Such a dimension is particularly important when it comes to technological innovations for which not all the direct side effects are known. At last, consider the indirect impacts of the innovations: the fact that we operate within an ecosystem means that there are interactions among elements, which can bear consequences still endorsable to the creator of the innovation (Pavie, 2014).

Section 2.3.2 Corporate responsibility and innovation

Despite the fact that corporate social responsibility is getting an ever increasing place in the pursuit of greater value and competitiveness on one hand, and innovation is acknowledged to be a major driver for competitiveness on the other hand, there is very little literature which explicitly discusses a combination of the two (Berger - Douce, 2011). However, in order “to be successful and innovative today, companies must consider the social and environmental impact of their operational processes, stimulate employees to be creative, and collaborate with their customers, suppliers and other business partners in designing and developing new products and services” (MacGregor, Espinach and Fontrodona, 2007). With the objective to address this gap, this section discusses the impact of the practice of corporate responsibility on the innovative strategy of an entity, and vice versa.

2.3.2.1 Impact of corporate responsibility on innovation

The innovation prism brings about a great deal of responsibility. Working on how to transform human behavior using the latest digital technologies, for example, can only be explored after some serious ethical considerations about its applications and the value such a study will create in the society, but also about how to avoid the subsequent abuse that might arise. Since several companies perceive corporate responsibility as a social engagement which smoothens their apprenticeship and

adaptation, it gives them a social competency which might be useful for an innovation of process or product (Bocquet and Mothe, 2013).

According to a case study conducted in France, companies generally try new ways of doing things in a quest to better serve their customers (Bocquet and Mothe, 2013). In 1991 already, Michael Porter reaffirmed that corporate social responsibility could stimulate innovation (Berger - Douce, 2011). The thought was that things need to be done differently in order to integrate considerations such as the employees' wellbeing and participation, the side effects of the corporate activities on their consumers, the possible impact on the environment, etc. Therefore, environmental consciousness as well as concern for social basic needs have the potential to initiate innovation which might then create value (Little and Little, 2006).

Corporate responsibility could also generate innovation by the integration of the responsible values promoted in the inner designing process of the product or service. Revolutionary methods for creating new products emerged this way, such as the analysis of the product life cycle which allows the comparison of different product alternatives by taking into consideration their environmental impact from the extraction of the raw materials needed right to expedition of the end - product. Such methods thus incorporate the responsibility dimension within the innovation strategy, resulting into more original innovations and consolidating the awareness to corporate responsibility, and thus creating a virtuous circle (Castiaux 2009).

2.3.2.2 Impact of innovation on corporate responsibility

An empirical study conducted in Luxembourg shows that the most advanced companies in terms of technology innovation are also the ones which adopt the most responsible management styles (Le Bas, Poussing and Haned, 2010), since the way people are handled and dealt with on a day - to - day basis equally influence their motivation as does the quality of the working environment, and thus influence their innovation capacity and performance (Bocquet and Mothe, 2013). This assumption is widely integrated in the development of the newest innovation strategies, aiming at boosting all level - employees' remote thinking and innovation spirit.

Design thinking, for instance, makes a textbook example of how such innovation strategies influence the way the firm deals with their stakeholders. The method builds on the observation that consumers nowadays expect a personalized experience invariably from businesses, hospitals or governments, and on any device in real time. In fact, Tim Brown and Jocelyn Wyatt (2010), its creators, noticed that although mass service providers such as groceries or planes are still widely used, the way we consume goods and services is fundamentally changing, which also means that the way companies design and build these experiences must evolve to keep pace. As a response, they propose a practical and creative problem solving technique they call design thinking.

Design thinking focusses on understanding people's needs and creatively discovering the best solution to meet those needs. This approach is revolutionary since it makes the end - product or service closer to the targeted consumer's needs, very different from the traditional approach which focusses on improving the look and functionality of the products. In practice, the application of design thinking is thus very much 'others' oriented (Brown and Wyatt, 2010).

The starting point is a problem which has been identified regarding a particular population. During an inspiration phase, the project team observes that population so as to understand the need; it is important here to perceive the problem as they see it, rather than what we think they need. In another phase, an ideation team is built out of people from very varied (and even hardly compatible) backgrounds and experiences, a diversity which is essential as it is a guarantor for looking at different angles of the problem in brainstorming for a solution; the ideation process is responsible for synthesizing the field observations, and generating solutions and opportunities for change. The third phase of the process is implementation: here the best ideas generated during the ideation are quickly turned into prototypes that are tested back on the targeted customers, whose feedback is integrated to reshape and improve the product, and the cycle starts again (Brown and Wyatt, 2010). The prototyping step also practically tests the technical and financial feasibility of the product, which guarantees the owners, the investors and the debtors' best interest.

In addition to enhancing their corporate responsibility, there are many advantages a firm may find in promoting innovation techniques such as design thinking.

Section 2.3.3 The business case for innovation

Many argue that companies who fail to innovate cannot survive (MacGregor et al., 2007). In fact, innovation strategies are recognized as a guaranty for the longevity of smaller as well as bigger organizations (Soparnot and Stevens, 2007). A study conducted in Denmark, for instance, analyzes the economic performance, in terms of market share gains, of half a century companies engaged in responsible practices (Kramer and Cooch, 2007); the results show a very strong link between social and environmental innovation and the economic performance of a firm.

Innovation can be understood as the translation of knowledge into commercial value (Gunday et al., 2011). The key motive for corporate innovativeness is to increase their competitive edge, and thus improve their business performance. In fact, only a few decades ago, the whole attention of a company lied on diminishing production costs and mastering the production line of standardized products; however, the recent globalization neutralized the advantages acquired. It has thus become indispensable for firms to innovate in order not to get crushed on the market, and in order to grow.

Indeed, a study investigating the link between their inclination to innovation and a firm's performance revealed that the familiarity with innovation and research is essential for gaining competitive advantage (McAdam and Keogh, 2004). Several of them then turn to innovation for designing solutions that would differentiate them from the competition, improve customer loyalty and even gain market share, and as a result help gain sustainable competitive advantage.

Moreover, a study reveals that countries showing a strong commitment to innovation achieve higher productivity and generate higher income than the others (Fagerberg, 2011): gains in productivity is usually at the heart of campaigns promoting corporate innovation. In fact, an innovation of process is mainly attempted with the objective

of improving the efficiency of the production line. The expected outcome is to reduce the conception delays, the production work time and the supply deadline; which will in turn reduce the cost of production and increase productivity. The innovation is then translated by the substitution of work by capital, and a decrease of the salary cost per unit; it also lowers the fixed cost associated with the product conception and the production site as well as it improves stock management, especially when it is an economy of scale. An additional advantage that innovation brings to a firm is it enhances a positive reputation in their customers' perception.

In fact, FleishmanHillard conducted an empirical research in 2014 by which they intended to measure the breach between the public perception and expectation from private organizations, and the reality (FleishmanHillard, 2014). The study sampled about 100 expert stakeholders made up of customers, commentators, employees, etc. within a variety of twenty industry sectors including biotechnology, social networks, pharmaceuticals, home improvement and supermarkets. As a contradiction of the preconceived idea within those sectors, all of them labelled the ability to be innovative as very important, and even more so that the capacity to do it right. OECD reports also pointed out that companies which innovate more decisively and rapidly also paid more attention to their employees and other stakeholders (Castiaux 2009). It is then obvious that innovation plays an increasing role with regard to the social impact of a company and its resulting reputation, and that companies worldwide might aspire to lead their competitors in this regard in order to differentiate themselves to their stakeholders.

The theory of the Bottom Of the Pyramid is one of the mainstreams which most highlight the importance of innovation, especially towards lower income markets. Its premise is that companies can create profitable markets by meeting the most disadvantaged's needs. A new field has even been dedicated to exploring those relations. Indeed, the Corporate Social Innovation, first mentioned in 1999 by Rosabeth Moss Kanter, advocates that firms should consider societal issues as learning grounds for identifying unmet needs and developing appropriate solutions (Mahlouji and Anaraki, 2009).

A Deloitte study proposes to think even further that private practice. In fact, the research builds on a remark of a former Cabinet Secretary of the province of Ontario, Canada, who noticed that “in retail, consumers are continually getting things bigger and cheaper than before, but for public services, we just keep asking citizens for more money for the same product. That’s no longer credible. People feel as though they’re paying enough” (Deloitte, 2012). The conclusions of the investigation are unequivocal: in order to get more for less, even governments require doing things differently in opportunity areas such as health care, development aid or emergency response for example.

Section 2.3.4 Conclusion

Innovation is regarded as the process within which companies adapt their offer to the ever changing market needs. Its newness nature may rely on the product or service provided in an innovation of product, on a change in the way (or part of the way) the product is conceived in an innovation of process, on the way the entity organizes themselves in producing that product or service in an organizational innovation or on the means they use to market that product in a commercial innovation (Berger - Douce, 2011). In every case however, the innovation must comply with at least three fundamental conditions for it to be allowed on the market: efficacy, quality and safety (Schomberg, 2013).

In fact, safety is a big issue that governments monitor closely before validating the commercialization of a new product. Our work reveals that there is a two way correlation between corporate responsibility and innovation. To many researchers, corporate responsibility might indeed boost innovation in a pursuit of better ways to please their clients or their employees for instance; caring about their possible environmental impact, their employees’ motivation or their clients’ best interest is then likely to orientate a company strategy towards novelty. On the other side, a successful innovation requires the participation of all stakeholders in order to make sure the result of that innovation is in conformity with the entity’s capabilities and closer to the client’s need. This suggests the participation of all – level stakeholder, implying a better and more integrated way of working together.

As for the why of starting the path of innovation, many arguments are presented. Firstly, innovation has become the only way to survive in the competitive environment which prevails in most economic sectors nowadays (Soparnot and Stevens, 2007); because of the leverage brought about by the globalization, newness is one of the most prominent advantage, even though ephemeral, a firm can use against competition. Secondly, providing regular new solutions very often improves customer loyalty and helps gain sustainable competitive advantage. Thirdly, an innovation of process might reduce the cost of production (time and money cost) thus increasing productivity and competitiveness. Finally, the very fact that their customers expect them to do so justifies efforts of innovation, which will enhance their reputation and thus strengthen their position on the market.

If the “how to” of innovation as described upper here seems quite sensible and feasible, in reality there is a catch: the role of the leader is important as they communicate and transfer the corporate values, which otherwise are rarely codified (Bocquet and Mothe, 2013). When it comes to innovation, their role is even emphasized since “persuading opinion leaders is generally the best way to generate positive attitude towards an innovation” (MacGregor, Espinach and Fontrodona, 2007). In fact, many authors argue that responsible management leads to practice mainly influenced by the value and personal convictions of its leaders (Nielsen and Thomsen, 2009). The key to better innovate might then lie solely on recruiting the ones which will best defend the corporate values.

Part 2.4

BUSINESS AND SOCIETY: A TWO - WAY EMPOWERMENT

This part of the work is built upon the postulate that it is as much of business interest for corporations to be attentive and concerned about the problems and struggles of the community to which they belong, as it is of governance interest for a territory and its leaders to count successful businesses within their locality. In fact, although that consideration was quasi - absent in Business Sciences until recently, it is gaining more and more consistency, especially in Strategic Management.

Section 2.4.1 Advantages of company success for its local community

The private enterprise has become a major actor for fighting unemployment and economic stagnation, and is now actively promoted by experts and international organizations as part of regional development strategies (Fonouni, 2015). To illustrate, the Organization for Economic Co - operation and Development OECD was created in 1961 in order to promote policies which improve the economic and social well - being of people worldwide. First oriented towards achieving regional development via the development of big - scale infrastructures and internal investment, the communal initiative now admits, after a retrospective on their activities, that developing regional economic potential appears to be the optimal way to attain national prosperity (Paul LeBlanc, 2013 in OECD, 2015). In fact, in market economies, the private sector nourishes and stimulates growth, and has become a necessary prerequisite for a rapid and steady local development. Therefore, measures taken by the OECD have shifted to favor growth and competitiveness, both of which boost the local economy as well as they favor social cohesion. Three major impacts on well - being can be cited as a result of a successful local economic tissue.

2.4.1.1 Impact on investment and infrastructures

The relative proportion of private investment in comparison to public investment could have an impact on the economic growth of a region; this postulate is suggested by a study of trends in private investment in about 50 developing countries using a 30 year – data from 1970 to 1999, which reveals that the higher the relative proportion of private investment in comparison to public investment, the higher the growth rate registered (Pfeffermann, 2001). Although the comparison does not explicitly draw conclusions of a causal effect between those two variables, it certainly supports the theoretical logic that judicious private investment can boost growth, which in turn tends to incite even more private investment and then cyclically participate in the prosperity of the region. On corporation side, this perspective is frequently featured as impact investing.

The popularity of impact investing is linked to its potential to target investment capital as a complementary resource for achieving the social and environmental changes typically pursued by philanthropic organizations; simply put, impact investing is the deployment of capital with an expectation of financial return, where the success of the investment is also conditioned upon achieving a set social or environmental goal (Skoll World Forum, 2013). Impact investing, therefore, represents an innovative way for socially and environmentally – conscious individuals and organizations to invest their capital with the aim to improve their communities while earning a return that meets their financial objectives. This provides a significantly larger, complementary source of funds alongside philanthropic budgets and increasingly limited governmental resources. Financeable interventions can satisfy a range of objectives, attracting a broad population of investors interested in creating change.

Private companies also contribute to local development via the tax revenue they generate. In fact, taxation, especially income taxation, represents an important part of the income that will constitute public financing of resilient state functions such as public health, education, social security, etc. A region which counts several prosperous companies would then collect more income taxes, in relation to their

benefits, employees and other business partners, and would then be able to offer better services to its residents.

2.4.1.2 Impact on employment and social conditions

Job creation is a crucial element in the fight for an improvement of life conditions, and getting a new or better job is one of the changes most directly linked to the improvement of the economic situation. Enterprises, whether new or older, smaller or bigger developing in an expanding economy, are the ones that propose the most stable employment positions (Pfeffermann, 2001); small and medium enterprises in particular might contribute to facing several challenges linked to economic development, social disparities, high unemployment rates, demographic expansion, etc. or just a necessity for structural change. Furthermore, a successful local economic tissue boosts competition and productivity, and thus increases the global revenue of the region as well as the income per capita. However, all these positive developments need an appropriate climate that facilitates business practice within the area considered.

In fact, governments and community representatives have several measures they can take in order to encourage employment within the companies under their jurisdiction, the most prominent of which would probably be a decrease in the cost of workers, social charges and other social barriers. Indeed, it seems important to reduce the social charges firms contribute for on the salaries they pay, especially the most modest ones, in order to be encouraged to recruit more. In the United Kingdom for example, the cost of wages translates to about 22% of the salary, whilst it is equivalent to around 60% in France (accurate in March 2016). In parallel, the United Kingdom gives the possibility to make employees redundant without compensation after up to one year of hire, in case the activity did not start as planned or the expected important contract the hire was based upon was not realized. Such considerations encourage potentially lucrative risk - taking initiatives from companies, and contribute to making the United Kingdom one of the most dynamic places to create, finance and grow a company in Europe (Dominique, 2015).

2.4.1.3 Impact on further area development

The theory on economic development in general, and regional development in particular, lies on two elements: on one hand, certain basic activities are established on a territory less to serve the population and local activities than to take advantage of the comparative benefits available there; on the other hand some driving activities induce a series of spill – over effects, creating a multiplying factor (Thibodeau, 1981). In economies of competition that dominate today, the most successful corporations are constantly searching for information that can make practical, local application for competitive edge, keeping in mind that other structures will follow them. On the long term, those competitive companies improve the quality of their products and reduce their costs, thus increasing their customers' buying power, but more importantly they position (or consolidate) themselves as pioneer on their market. This is being illustrated for the past couple of years in the reviving Nigerian automotive industry.

According to a study published by PriceWaterhouse Coopers late 2015, Nigeria is now on the way to becoming Africa's first economy, even before the Republic of South Africa, thanks to their automotive industry (Levalois, 2015). In fact, as of 2013, Nigeria, along with Bangladesh, was the only of the ten most populated countries not to run an automotive industry of their own. At that moment, a political initiative concealed in a National Automotive Industry Development plan NAIDP was launched for a ten year period until 2024, in order to dissuade vehicle import and encourage local assembly by a series of austerity measures such as significantly higher taxation and custom duties on imported finished goods (French comity of automobile constructors, 2014). The French giant PSA Peugeot Citroën and the Japanese Nissan immediately manifested their interest in establishing a plant locally and started negotiating strategic internationalization alliances, creating a big driving effect with Toyota, Tata and about 30 others following. Even though full production capacity was not reached yet by the end of 2015, car assembly had started in Nigeria by then, creating an extra 3,000 jobs out of a potential of 70,000 direct jobs (Udodiong, 2015).

Section 2.4.2 Advantages of community empowerment for its local businesses

A community is characterized by both the quality of its connections and a strong attachment to a person and/or a vision (Godin and Delbourg - Delphis, 2009). Such an attachment is a potential opportunity which businesses are gradually turning to, as Frederic Mazella, co - founder and CEO of the French start - up BlaBlaCar asserts “trust is the new energy”; the more communication and exchange with actual or potential users of a service or product, the more information acquired on their particular needs and on their behavior, which could mightily help improve the offer, reinforce their loyalty as well as it may help spot opportunities for accessory revenue streams such as publicity (Schultz, 2014). This section presents how the fact that an organization participates in the success of their community might have a ripple effect on its business.

2.4.2.1 Improvement of business conditions

A community characterized by high revenues may contribute to the very prime financial objective of a business, which is to maximize profits; in fact, this goal is typically translated either into maximizing revenues or into minimizing costs. Higher revenue - customers are less sensitive to price increase, especially when they believe in the quality of the product or service proposed (Harford, 2012); therefore, a successful local community may allow more flexibility in term of price range, and thus significantly impact local businesses turnovers.

Besides, the greater margin, when invested in research and development, may act in favor of an improvement of the product or service, and thus improve competitiveness even beyond the local market. Here, the concept of cluster as defined by Michael Porter reveals all its importance: locating in an area which accumulates technical expertise - providers may confer a competitive advantage at global level after reaching critical mass (Porter, 1998). Furthermore, newer business models simply rely on community strength for success; platforms like Facebook, LinkedIn or YouTube, for example, significantly depend on user - generated content.

2.4.2.2 Increase of profitability

Community empowerment may also have a substantial impact on resource availability for local businesses. One of the very first signs of community empowerment at consumer level is the increase of buying power (Delgado - Gaitan, 2001), which acts in favor of cash buying and thus considerably reduces the need for external financing as well as the business risks related to stock management. Moreover, citizens' wealth generally means more savings, especially in credit institutions, which in turn boost investment as it rises their willingness to give credits. Nowadays though, individuals are increasingly engaging in supporting their local businesses themselves, via co - operatives or crowdfunding for example.

A co - operative or co - op is a gathering of individuals (or small businesses) who decide to work together in meeting a common goal whilst keeping their independent status (Abernathy, 2016). In fact, more and more co - ops join to support their local businesses; by pooling their resources, they lower operating and financing costs, and beneficiaries, of which they become shareholders and tend to get better results since they better address their consumers' needs as a result of customers participating in decision making. Crowdfunding equally permits the validation of targeted customers; this is an online service which aims at cancelling financial intermediation. This form of sourcing presents several advantages as it may give quick and effective access to funding, allow businesses to communicate while raising funds, directly test an innovative idea, etc.

Finally, a business may thrive for its community wellbeing because it is the best way to grow with limited resources. In effect, for smaller companies in particular, building a strong community works better and costs less in winning new customers than traditional techniques (Kelly, 2012). By maintaining good customer relations and keeping consumers satisfied, businesses create a happy workforce with increased job satisfaction: when a customer is accustomed to a certain product or service, they require less assistance and have fewer problems to deal with. This may also translate in substantial savings in customer service costs.

2.4.2.3 Positioning in a competitive environment

The excitement created around a project, in addition to reflecting the interest of consumers and validating the idea, is a token of the ability to attract new users via verbal referral. This is particularly useful to customer retention, which is arguably the most important factor in business today (Thompson 2015). In fact, studies show that the time and resources spent on going out and finding a new clientele makes acquiring a new customer 5 to 25 times more expensive than retaining an existing one (Gallo, 2014). Furthermore, early adopters, often the most enthusiastic, retain a strong attachment to the brand with the legitimate feeling of being involved in its creation. This last parameter is increasingly important with the proliferation of social network and the rising place of customer feedback in marketing.

Indeed, a British marketing - oriented search agency conducted a survey in 2014 on the importance of online reviews in the purchasing decision; although their panel mainly comprises buyers from the United States and Canada, they consider its results representative of the global market. Conclusions reveal that online reviews influence as much customers' attitudes towards a business as the purchase of business services: on one hand, 9 out of 10 consumers read online reviews in order to determine the quality of a business; on the other hand, 88% of consumers trust online reviews as much as personal recommendations (Anderson 2014). Consequently, customer reviews appear to play a premium role in the fight for market share.

Participating in their local community empowerment may also help a business stand out from competition via the improvement of their products. Actually, keeping close links with their local community through forums, events or blogs for example, unveils opinions on a new project or a modification; customer feedback can then be used throughout the product development process to ensure that the end - product is something that solves a customer's problem or fulfils an actual need. Moreover, the dialogue might provide actionable insight on how to improve the experience, and thus save considerable research time and costs. Last, feedbacks help identify customer advocates who, by offering tremendous value at little cost, are undoubtedly the best marketing campaigns (Beard, 2014).

Part 2.5 IS A SOCIAL ENTERPRISE NOT JUST AN ENTERPRISE?

Recent years have seen an attempt to approach social and environmental concerns by entrepreneurial methods through the concept of social entrepreneurship. The process had been widely used by entrepreneurs in the past without the particular tag (Robert and Woods, 2005), but attributing a different acronym was encouraged by the literature as it broadens its scope of application (Dees, 1998). Social entrepreneurship is seen as “an important aspect of institutional change in that social entrepreneurs create frameworks for market transactions that can later be exploited by commercial entrepreneurs” (Estrin, Mickiewicz and Stephan, 2013). However, despite the enthusiasm demonstrated, only very few companies have been accounted as *social enterprises* so far (Cukier et al., 2011).

In fact, in their study, Cukier, Trenholm, Carl and Gekas conducted an empirical research analyzing academic databases and citations in the literature issued during the period from 1987 to 2007. They numbered only 274 unique case studies citations, a figure well low enough to raise concern either about the grasp we, as researchers, have of the social enterprise concept and its pertinence, or about the degree of disregard entrepreneurial firms have towards the notion.

The present study thus aims to make a contextual contribution to the notion of social entrepreneurship. In fact, building her reflection on the inner foundation of commerce and trade, the author argues that the specific social and environmental care attributed to a social enterprise are actually legitimate considerations any enterprise is meant to have towards the milieu to which they belong. Please note that the *social enterprise* as named throughout this analysis designates a social entrepreneurship organization, otherwise called *social entrepreneurial venture* by some researchers (Bacq and Janssen, 2011).

The work is structured here in 3 sections. At first, this report presents the social enterprise as described by experts of the field (section 1). It then discusses the differences between social entrepreneurship and the classic “commercial” form of

entrepreneurship (section 2), starting by the argument of the place given to the social motive, then investigating the disagreement on the profit pursuit, and finally exploring several other dissimilarities noted in the literature. Finally, we discuss these and draw conclusions on the link between a social and a commercial enterprises (section 3).

Section 2.5.1 Definition of a social enterprise

Researchers identify a social enterprise through its activity, social entrepreneurship (Dees, 1998) or its promoter, the social entrepreneur (Venkataraman, 1997). Starting with the first, there are many ways by which academics have defined social entrepreneurship. Thereafter in table 1 is a (non - exhaustive) list of definitions that arose in the field.

Table 1: Selected definitions of social entrepreneurship

<u>Authors (year)</u>	<u>Definition</u>
King and Roberts (1987)	Social entrepreneurship defined in terms of innovation and leadership characteristics
Waddock and Post (1991)	Creating or elaborating a public organization so as to alter greatly the existing pattern of allocation of scarce public resource
Campbell (1997)	Social purpose ventures provide communities with needed products or services and generate profits to support activities that cannot generate revenue
Leadbeater (1997)	Identification of under - utilized resources which are put to use to satisfy unmet social needs
Dees (1998)	Not - for - profits discovering new funding sources and strategies
Prabhu (1998)	Entrepreneurial organizations whose primary mission is social change and the development of their client group
Thompson et al. (2000)	The process of adding something new and something different for the purpose of building social capital

<u>Authors (year)</u>	<u>Definition</u>
Johnson (2000)	Social entrepreneurship is emerging as an innovative approach for dealing with complex social needs. With its emphasis on problem – solving and social innovation, socially entrepreneurial activities blur the traditional boundaries between the public, private and non – profit sector and emphasize hybrid models of for – profit and non – profit activities
Canadian Centre for Social Entrepreneurship (2001)	Innovative dual bottom line initiatives emerging from the private, public and voluntary sectors. The “dual bottom line” refers to the emphasis placed on ensuring that investment generates both economic and social rates of return
Hibbert et al. (2001)	The use of entrepreneurial behavior for social ends rather than for profit objectives; or an enterprise that generates profits that benefit a specific disadvantaged group
Smallbone et al. (2001)	Social enterprises defined as competitive firms that are owned and trade for a social purpose (includes non-profits, worker-owned collectives, credit unions, etc.)
Cook, Dodds and Mitchell (2002)	Social partnerships between public, social and business sectors designed to harness market power for public interest
Shaw et al. (2002)	Bringing to social problems the same enterprise and imagination that business entrepreneurs bring to wealth creation
Thompson (2002)	The process of adding something new and something different for the purpose of building social capital
Sullivan Mort et al. (2003)	Searching for and recognizing opportunities that lead to the establishment of new social organizations and continued innovation in existing ones
Austin, Stephenson and Wei – Skillern (2006)	An innovative, social value – creating activity that can occur within or across the non-profit, businesses or government sectors

<u>Authors (year)</u>	<u>Definition</u>
Mair and Marti (2006)	Innovative models of providing products and services that cater to basic needs (rights) that remain unsatisfied by political or economic institutions
Nicholls (2007)	Entails innovation designed to explicitly improve societal well - being, housed within entrepreneurial organizations which initiate, guide or contribute to change in society
Zahra et al. (2008)	Activities and processes undertaken to discover, define and exploit opportunities in order to enhance social wealth by creating new ventures or managing existing organizations in an innovative manner

Sources: Weerawardena and Sullivan Mort, 2006; Brock et al., 2008; Abu-Saifan, 2012.

Despite this wide diversity in the perception of social entrepreneurship, Sullivan Mort et al. (2003) pointed out four dimensions which seem to pop up in the majority of the cases when talking about social entrepreneurship:

- “The virtuousness of their mission to create better social value;
- The unity of purpose and action in the face of complexity;
- An ability to recognize opportunities to create better social value for their clients;
- Their propensity for risk - taking, pro - activeness and innovativeness in decision - making”.

The social entrepreneur, on the other hand, has been attributed some precise characteristics in the literature (see table 2), which particularly emphasize on the transformation they make within the society. Dees (2001) even explained that they lead the social revolution by:

- “Adopting a mission to create and sustain social value (not just private value);
- Recognizing and relentlessly pursuing new opportunities to serve that mission;
- Engaging in a process of continuous innovation, adaptation and learning;
- Acting boldly without being limited by resources currently in hand;
- Exhibiting heightened accountability to the constituencies served and for the outcomes created.”

Table 2: Selected definitions of a social entrepreneur

<u>Authors (Year)</u>	<u>Definition</u>
Ashoka	Social entrepreneurs are individuals with innovative solutions to society's most pressing social problems. They are ambitious and persistent, tackling major social issues and offering new ideas for wide - scale change
Bornstein (2003)	A social entrepreneur is a path breaker with a powerful new idea who combines visionary and real - world problem solving creativity, who has a strong ethical fiber and who is "totally possessed" by his or her vision of change
Light (2006)	A social entrepreneur is an individual, group, network, organization or alliance of organizations that seeks sustainable, large - scale change through pattern breaking ideas in what or how governments, non - profits and businesses do to address significant social problems
Martin and Osberg (2007)	The social entrepreneur should be understood as someone who targets an unfortunate but stable equilibrium that causes the neglect, marginalization or suffering of a segment of humanity; who brings to bear on this situation his or her inspiration, direct action, creativity, courage and fortitude; and who aims for and ultimately affects the establishment of a new stable equilibrium that secures permanent benefit for the targeted group and society at large
PBS (The New Heroes)	A social entrepreneur identifies and solves social problems on a large scale. Just as business entrepreneurs create and transform whole industries, social entrepreneurs act as the change agents for society, seizing opportunities others miss in order to improve systems, invent and disseminate new approaches and advance sustainable solutions that create social value

Shwab Foundation	What is a social entrepreneur? A pragmatic visionary who achieves large scale, systematic and sustainable social change through a new invention, a different approach, a more rigorous application of known technologies and strategies or a combination of these
Skoll Foundation	The social entrepreneur as society's change agent: a pioneer of innovation that benefits humanity. Social entrepreneurs are ambitious, mission driven, strategic, resourceful and results oriented
Thompson (2002)	People with the qualities and behaviors we associate with the business entrepreneur but who operate in the community and are more concerned with caring and helping than "making money"

Source: Brock et al., 2008; Cukier et al., 2011.

If all these definitions start to draw the portrait of a social enterprise, it is important for any attempt of categorization, to define the frontiers of the concept, especially those with the classic form of enterprise.

Section 2.5.2 What makes an enterprise 'social'?

Since the inception of the concept of *social entrepreneurship*, there has been a clear willingness to distinguish it from the classic, *commercial* form of entrepreneurship, as well as other types of social ventures. Several variances were depicted throughout the years, to which there was much or less agreement among the academia. The author discusses here the most commonly accepted, with regard to their frequency of appearance in the literature.

2.5.2.1 About the social purpose

Researchers seem to be in agreement on the importance of a social mission for any social enterprise. They acknowledge that the term *social entrepreneurship* "has emerged to describe the application of entrepreneurial activities with embedded

social purpose” (Cukier et al., 2011). According to Gregory Dees, that is the inner essence of the new field: social entrepreneurs are “entrepreneurs with a social mission” (1998). To Certo and Miller (2008), that mission is to “have an acute understanding of social needs and fulfill these needs through creative organization”. Moreover, the actions of social entrepreneurs and the firms they create enrich cooperative norms within a population, providing positive indicators about caring for others through working to support social and environmental objectives and group needs; hence, they build collaborative relationships among stakeholders, bridging dissimilar social groups and overcoming social exclusion by building new ties across social groups (Estrin, Mickewicz and Stephan, 2013).

But the way this mission is applied in order to distinguish a social enterprise is still on debate. To some, it should be at the center of the activities of the enterprise, mission - related impact becomes the central criterion (Dees, 1998); that is the case in Europe in general, where the social entrepreneurship initiatives must have an explicit goal of provision for the community that takes account of social and environmental concerns, and “the nature of the economic activity must be linked to the social mission” (Bacq and Janssen, 2011). Others argue that the aim being to tackle social needs, the result is the most important (Murphy and Coombes, 2009). Peredo and McLean (2006) even include companies for whom the social goal is only the second priority, those are companies which would not have taken the project on if it was not financially viable.

In fact, the American approach to social entrepreneurship was initiated in the late 1970s and 80s when severe financing problems caused drastic cutbacks in federal funding; the concept was then used to designate a firm that would take on the provision of those services and thus ensure continuity for poverty programs, the environment, community services, etc. (Hoogendoorn and Pennings, 2010). That attitude is still applied by several enterprises nowadays, and has been widely spread throughout the world. However, although social entrepreneurship is broadly considered an expression of altruism and “often based on ethical motives and moral responsibility, [...] those] motives can also include less altruistic reasons such as personal fulfillment” (Mair and Marti, 2004). As for a classic entrepreneur, the

commonly shared belief that they are driven by the prospect of financial gains is rarely true; in fact, several researchers insist that the chances to make a lot of money from a new idea are minuscule (Martin and Osberg, 2007). Entrepreneurs, however, are strongly motivated by the opportunity they identify and by the concretization of the project they create, from which they draw their best reward.

2.5.2.2 About the profit pursuit

The objective of profit is actively discussed when it comes to social enterprises. In the early stages of the field, in 1983, Young wrote about “innovative non – profit entrepreneurs”, which is believed to have set the ground for social entrepreneurship (Bacq and Janssen, 2011). This new type of entrepreneurship was described as the action of “non – profit executives who pay increased attention to market forces without losing sight of their underlying mission, to somehow balance moral imperatives and the profit motives” (Boschee, 1995). Still, researchers such as Martin and Osberg (2007) maintain that the field should not include social service provisions and social activism if it is to be taken seriously. To them, a social service provider takes action at a local, small scale and an activist uses lobbying and influence to produce results; whereas the social entrepreneur takes direct action which changes the condition of a wide population. Others, in contrast, maintain that the success of a social entrepreneur comes from the fact that their personality is the result of the combination of an entrepreneur and an activist (Simms and Robinson, 2008).

Described this way, the social enterprise appears to be a non – profit entity working mostly on donations; what makes it different from a classic non – governmental organization then? To many, its entrepreneurship component does. In fact, “unless a non – profit organization is generating earned revenue from its activities, it is not acting in an entrepreneurial manner” (Boschee and McClurg, 2003). To give details, Austin, Stevenson and Wei – Skillern (2006) explain that “social entrepreneurship involves creating something new, characterized by innovation rather than simply the replication of existing enterprises or practices”. In addition, Dees (1998) insists on the capacity required from a social entrepreneur to identify and persistently seek opportunities in what others see as problems. It is then clear that social

entrepreneurship is first and above all entrepreneurship, as per the conception of its main contributors: Peter Say (value creation), Joseph Schumpeter (innovation) and Peter Drucker (pursuit of opportunity).

Nevertheless, more and more people have argued against the mandatory non - profit status, and advocate a wider approach to social entrepreneurship that includes an extensive variety of activities and organizations (Neck, Bush and Allen, 2009). To them, social entrepreneurship is an innovative, social value - creating activity which can take place within the non - profit sector as well as across the business and public sectors. Besides, entrepreneurship is especially productive of social value when, while motivated by egocentric wealth reasons, “entrepreneurs also generate social value by creating new markets, new industries, new technology, new institutional forms, new jobs and net increases in real productivity” (Venkataraman, 1997). In fact, while the profit purpose might be the prime motive of entrepreneurship, it does not exclude other motivations (Shane, Locke and Collins, 2003).

2.5.2.3 Other differences suggested

Few additional arguments are enounced to explain what sets a social enterprise apart. For Mair and Marti, their ability to creatively combine resources distinguishes them from other types of social ventures as well as from a classic enterprise (2004). To them, social enterprises do not limit their financial resources to donations or public allowances, but actively generate income from the activities they provide in order to address their social mission. On the other hand, commercial enterprises are tight to their own generated revenue as they rely on market exchange, which in challenging economic situations might mean some high difficulties in creating value, should it be economic or social. This variance is also verified when considering the mobilization of human resource, as the motivation for working within a commercial enterprise is more likely to be mainly rooted on potential financial returns (Certo and Miller, 2008).

However, it is fair to say that the capacity to capture the value created is very much more limited in social entrepreneurship than with the classic form of

entrepreneurship. In fact, social entrepreneurs generally address basic social needs such as food, shelter or education. Here, the population targeted is by essence underprivileged and although they are keen to pay for the product or service received, they often are incapable to do so (Seelos and Mair, 2005). From this angle, measuring economic value might not be the best way to evaluate the performance of a social enterprise, but measuring the social value instead might; however, this has been proven very difficult to do (Wiguna and Manzilati, 2014).

Several external factors also make the situation of the social enterprise different from that of the classic one; in fact, some exterior elements might be outside of control of the management of the firm, but still have a relatively high impact on its day - to - day run (Austin, Stevenson and Wei - Skillern, 2006). The socio - political environment, for instance, might have a specific regulation and/or law on how to manage a social enterprise. Likewise, the tax system is sometimes applied differently depending on the type of entrepreneurial venture, and is generally more advantageous when it concerns social entrepreneurship tackling priority social issues like education, health, environment, housing, etc. Other essentials of the macro - economy such as the terms of private funding or the interactions at global level might also have a significant impact on the outcome of the activities of a social enterprise. Nevertheless, this type of alteration also exist among the different classic enterprises with regard to their size, their legal form, etc. and might not be enough to justify the new concept.

Section 2.5.3 Implications and conclusions

The first section of this part illustrates that social entrepreneurship, although introduced few centuries ago already, is still in need of a consensus in terms of its understanding, and by extension, of its application. To begin with, social entrepreneurship was introduced to “signal the imperative to drive social change, and it is that potential payoff, with its lasting, transformational benefit to society, that sets the field and its practitioners apart” (Martin and Osberg, 2007). But this direct address to the field of practice is not represented at all in the literature, as empirical research on the concept remains exceptional (Cukier et al., 2011).

In fact, talking about social entrepreneurship without giving it a unified definition or common understanding (Shane and Venkataraman, 2000) makes it hardly possible for a firm to identify to it. Moreover, emphasizing the separation between social and classical commercial enterprise creates a distinct alignment, leading to the almost entirety of the entrepreneurial tissue to be excluded from acting for social improvement (Cukier et al., 2011), and resulting in disinterest; the differentiation of terms would thus be detrimental to the concept's objective to be an instrument for addressing social needs (Peredo and McLean, 2006).

The second section of the study contradicts the conjecture according to which the reason why only few companies have been recognized social enterprises is that most firms do not bother about social and/or environmental concerns. In fact, “previous research has shown that entrepreneurship brings about social value by nature” (Bacq and Janssen, 2011). To this regard, there seems to be a misconception guided by the perspective that research has taken, since “often, the focus in *entrepreneurship* studies is on only for – profit activities while the term *social entrepreneurship* has focused primarily on activities with social purposes” (Cukier et al., 2011). Our discussion earlier, though, highlighted that social enterprises do not systematically adopt a non – profit status. Hence, is a new concept of entrepreneurship essential?

The expectation is that “social entrepreneurs may extend market opportunities to those for whom access was previously difficult, overcoming economic as well as social barriers; their experimentation with organizational forms and business solutions widens the scope for market transactions” (Estrin, Mickiewicz and Stephan, 2013). However, the writer claims that segregating the new concept further and further away from classic entrepreneurship is not only detrimental to its society as the entrepreneurial tissue will tend to be less involved with current issues on a concept they do not grasp, but it is also harmful to the economy as inspired entrepreneurs will miss out on unique business opportunities which they only see now as problems. In effect, some researchers already state that social entrepreneurship is merely the form of “corporate social responsibility which appeared in the United States when big companies grew significantly and did not care about social environment” (Wiguna and Manzilati, 2014).

Part 2.6

CONCLUSION

A literature review is an objective, thorough summary and critical analysis of the relevant available research and non – research literature on the topic being studied (Hart, 1998). Its goal is to bring the reader up – to – date with current literature on a topic, and form the basis for another goal, such as the justification for future research in the area. The present tour of the fundamentals of the topic at hand was organized in five parts.

First part dealt with the concept of corporate strategy and the meaning it is given throughout the work. In fact, corporate strategy may refer to several types of actions, decisions, processes or resources of a firm (Lorino and Tarondeau, 2006), and it seemed important to the author to delimit the considerations adopted for the study. Here, the corporate strategy designates a clear direction, defined in order to establish boundaries that will guide the actions of an organization (Dransfield, 2001). It is outlined through a mission, inner purpose of the entity which defines its responsibilities and standards; a vision or desired future state that motivates and stimulates in – house; values that guide the way to accomplish the mission and may catalyze proactivity for corporate good (Covey, 2005); and clear objectives for control and monitoring.

Second part zoomed on the notion of sustainability and examined the importance of linking it to the inner strategy. Corporate sustainability is used throughout the work in order to designate a management paradigm which aims at the cohabitation and optimization of three crucial resources: people, planet and profit (Brundtland report, 1992). This newer notion can thus be considered as the resultant of four better known concepts (Wilson, 2003):

- Sustainable development from which it draws its societal goal and focus
- Corporate social responsibility which inputs moral and ethical arguments as to why corporations should work for meeting the needs of the society rather than just act for their own self – interest, and the extent to which they ought to do so
- Stakeholder strategy management theory which presents business incentives
- Corporate accountability with regard to the obligation of justification.

Third part built on the importance of innovation for involving sustainability into the corporate strategy, and aimed at demystifying the innovation process. In fact, innovation is a process of creative destruction which is carried out in order to bring about new products and services more appropriate to the existing conditions (Joseph Schumpeter in Mahlouji and Anaraki, 2009). It was established that such a process includes establishing a vision that will act as a guide in case of unexpected circumstances, managing policy and talents, building a strong culture in favor of innovation within the organization, ensuring the availability and proximity of required technology, regularly and accurately communicating on the outcomes and monitoring the time and implied risks so as to match customer needs (Pavie, 2012).

Fourth part looked at the need for business to solve societal issues. In effect, the advantages of a company success for its local community seem well acknowledged: its positive upshot on investment and infrastructures, especially through impact investing (Pfeffermann, 2001); its boost on employment and the improvement of general social conditions (Dominique, 2015); and the potential to inspire other businesses and thus further develop the area can be cited (Thibodeau, 1981). However, corporate contribution to its community economic empowerment may also have a ripple effect on its local businesses: better business conditions with higher revenues and thus potentially higher margins (Harford, 2012), and lower expenses due to better clusters; higher profitability particularly in an environment characterized by limited resources (Kelly, 2012); customer loyalty and implication into the business, which is likely to confer competitive advantage (Beard, 2014), etc.

Fifth and last part built on the observation that the organization as described above and per today's classification designates a social enterprise, and investigated the differences between a social enterprise and a common one. Special features evoked in the literature include the pursuit of a social mission although there is no agreement on how to evaluate that sociality, the absence of profit objective which is highly disputed because it threatens the sustainability of the projects, the ratio of social value out of the whole value created, etc. As a result, the only difference seems to be the legal form *social enterprise* which, because it is particularly restrictive, might not encourage for-profit organizations to address societal needs.

CHAPTER 3. PRESENTATION OF THE RESEARCH

METHODOLOGY

This is an explanation of the initial conception stage of the work; before getting into the details and results of the research, it seems important to show that those derive from an objective, scientific - like rigorous process rather than from a superstition. In fact, science is a set of strategies one can use to think clearly about real - world problems as well as to learn from experience (Mitchell and Jolley, 2013). Justifying the research process as structured thus gives it a legitimacy within the academia.

In the early stages of the research, the writer questions how to actually tackle the research problem and do the work to be carried: positioning then appears to be particularly decisive. In fact, people could classify this topic under the Economic and Social Sciences domain, since a prime goal here is to solve social and environmental problems. However, the work is motivated by the strong belief that what is profitable for the society can also be profitable for the market. Therefore, considering the subject as part of the Business and Law area would avoid to see this view switch as a (constraining) moral effort but rather as a strategic, better capture of business opportunities.

The precedent endorsement is relayed through explicit and implicit choices which framed the research type and the way to conduct it. At first, the writer discusses the preliminary assumptions which determined the research paradigm. Then, she presents the techniques used for collecting the data necessary to the work as well as the inherent data analysis methods. Finally, she debates the methodological as well as the ethical validity of this research process.

Although the term ‘paradigm’ was only introduced in 1962 by Thomas Kuhn’s landmark book *The Structure of Scientific Revolutions*, the reflection on how to summarize researchers’ beliefs about their efforts to create knowledge is not new. To that regard, a paradigm could be seen as a deeper philosophical position relating to the nature of phenomena and social structures (Feilzer, 2010). Two main paradigms are recognized by the academia for driving the research efforts: positivism and constructivism.

In fact, positivists believe that only phenomena which are observable and measurable can be validly regarded as knowledge. Furthermore, the objects studied are supposed not to be affected by the research activities and will still be present after the study has been completed. Johnson and Duberley (2011) even suggest that positivism, also known as logical positivism, is the conventional philosophical position of management studies. However, Saunders, Lewis and Thornhill (Saunders, Lewis, et Thornhill 2009a) recognize that the social world of business and management is far too complex to lend itself to theorizing by define laws in the same way as the physical science.

On the other hand, constructivism, also referred to as phenomenology, is the science of phenomena, which are facts or occurrences that appear or are perceived, especially those of which the cause is in question. This paradigm stresses on the meaning rather than the measurement of social phenomena (Hussey and Hussey, 1997) and refers to the way in which we as humans make sense of the world around us (Saunders, Lewis, et Thornhill 2009a).

Both these mainstreams aim at a representation of reality, should it be objective positivist or subjective constructivist (Feilzer, 2010). However, as the era for finding ‘the truth’ is overtaken by that of improving the reality discovered, they appear not to be suitable anymore; therefore, the writer chooses pragmatism as her research paradigm throughout the work.

Section 3.1.1 The pragmatic epistemology

Several aspects and perspectives ought to be considered at the upstream of a research. First, the epistemological paradigm assumed throughout the work, generally referred to as the research philosophy, is determinant as it sets the background for the study. In fact, the word epistemology literally translates from the Greek language as ‘speech of knowledge’ and was first used by the Scottish philosopher James Frederick Ferrier to describe the branch of philosophy concerned with the nature and scope of knowledge. The scope of application of that vision in doing research, however, is recently being controverted.

So far, epistemology has merely been used for describing reality and showcasing knowledge. As an illustration, the academia presents epistemology as “the field of philosophy concerned with the possibility, nature, sources and limits of human knowledge, [... meaning] whether or how we can have knowledge of reality” (Jupp, 2006). The questions associated include: how do we know what we know and how are we sure that what we think we know is justifiable? (Rovai, Bakere and Ponton, 2014); what constitutes valid knowledge and how can we obtain it? (Raddon, 2010); what nature of relationship exists between the inquirer and the inquired, how do we know? (Anderson, 2013); etc.

However, the ‘speech of knowledge’ could also be seen as the application of theoretical knowledge to the terrain, thus adopting a pragmatic view of the epistemological concept. Pragmatism as a paradigm is advocated to reject the debate between realism and anti-realism which characterizes the opposition positivism versus constructivism, but to emphasize on actions and their consequences (Morgan, 2014). Therefore, as an instrumentalist theory of truth (Powell, 2001), the pragmatic epistemology justifies the present explicit mission to connect with strategic management practice.

In fact, pragmatism reorients the assessment of theories around its capacity to solve problems; to a Pragmatist, the science is not simply to find truth or uncover reality,

the existence of which are permanently in dispute, but to facilitate human problem – solving. Even more, according to John Dewey, a pragmatist philosopher, science should abandon “the notion which has ruled philosophy since the Greeks, that the office of knowledge is to uncover the antecedently real, rather than, as is the case with our practical judgements, to gain the kind of understanding which is necessary for dealing with problems as they arise” (Dewey, 1988 cited in Powell, 2001). Following such a philosophy during our work results in a couple of crucial consequences.

The first consequence concerns the discussion about the existence of objective, law – like properties of a reality independent of observation. In fact, according to the positivist stand, only phenomena which are observable and measurable can be validly regarded as knowledge reporting ‘the’ reality (Saunders, Lewis and Thornhill, 2009). But phenomenologists sustain that researchers are part of what they observe, and the inter – relationship of the investigator and what is being investigated is impossible to separate (Smith, 1983), thus making his reality conducive and justifying the existence of several realities. The pragmatic take on this research, however, makes the debate irrelevant as long as conclusions are drawn and actions corresponding to the position adopted are taken.

The second consequence of the pragmatic angle of our study deals with the involvement of the investigator and its impact on the data collected. In effect, while positivists consider that the very validity of empirical data lies on the supposition that the objects studied are not affected by the research activities and will still be present after the study has been completed, antagonists argue that it is impossible to treat people as being separate from their social contexts, and they cannot be understood without examining the perceptions they have of their own activities (Hussey and Hussey, 1997). Our pragmatic arbitrage is that empirical data is neither true nor false but simply constitutes a snapshot of a particular situation at a certain moment, which should be used as an instrument to a profitable leading for decision – aid and action.

Section 3.1.2 The pragmatic approach

Another fundamental consideration when starting the study concerns the approach the scientist will have on the knowledge gathered and how it will be applied for reaching the research objectives. Generically, the research approach has been traduced to be the orientation that the investigator gives to the reciprocal relationship between theory and research (Blackstone, 2012), that is whether theory structures and informs the research in a deductive approach or vice - versa as per the inductive approach.

The deductive model of research uses theory as the first source of knowledge: research proceeds from theory, through hypothesis to empirical analysis. Following Robson's sequential steps (2002), a deductive work will be held by deducing a hypothesis from the theory, expressing it in operational terms, testing it and examining the outcome of the inquiry. In the light of the findings, the initial hypothesis can be modified, and the cycle repeated in order to verify the new theory. However, the emerge of the social sciences in the 20th century brought critics of an approach that enabled a cause - effect link to be made between particular variables without an understanding of the way in which humans interpreted their social world (Saunders, Lewis, and Thornhill, 2009).

Developing such an understanding is the strength of an inductive approach. In fact, induction proceeds from empirical research to theoretical results. It adopts a flexible approach which might reveal alternative explanations that would be neglected with a more rigid structured methodology. The purpose is to get a feeling of what is going on, so as to understand better the nature of the problem. The task then would be to make sense of the data by analyzing it, and the result would be the formulation of a theory (Saunders, Lewis and Thornhill, 2009). However, as induction gives a lot of importance to people's perception of the world, critics have raised on the fact that it can be very subjective, each human being unique.

Our pragmatic point of view about these positions is that truth is not based in a duality between reality independent of the mind or within the mind, but is simply what works at the time (Creswell, 2014); a research approach is only as good as it fits best the purpose for which it was chosen. As a result, most pragmatists advocate what Charles Sanders Peirce named the abductive approach, and which is the combination of the two ‘ideal’ types (Eriksson and Kovalainen, 2008).

For the purpose of this research though, an inductive approach was enough to interpret the recent initiatives for the incorporation of the concept of responsibility within the academia as well as with the practice of business.

Section 3.1.3 The pragmatic design

Although the epistemology and approach show our capacity to reflect our philosophical choices (Johnson and Clark, 2006), the design is “a master plan specifying the methods and procedures for collecting and analyzing the needed information” (Zikmund, 2003); it is thus about determining the strategy for obtaining the information and knowledge needed for the purpose of the research. This is not to be confused with the research method(s) which will be used in order to collect the material for that design.

In fact, the research design refers to the structure that guides the utilization of a chosen method and the analysis of deriving data (Bryman and Bell, 2015). This could be about selecting an organization, a community, a person, etc. and deciding to explore it in detail as a specific case; but the design alone would not show insight on how the information needed will be obtained. The research methods, on the other hand, specify the means by which the researcher will get the information needed; but do not illustrate how the different pieces collected will be put together in a coherent body that will address the purpose of the investigation.

The two concepts of design and method are thus complementary keys for understanding the research setting. Our starting point for building the nature of the

research enquiry is to ask ourselves what kind of outcome we await from the whole research process: some guidance on how to elaborate a terrain – effective, socially responsible approach to entrepreneurship. There are several classifications of research design; with regard to the kind of evidence that the enquiry will provide, Ritchie and Lewis (2003) distinguish four broad categories: contextual, explanatory, evaluative or generative research. Sticking to our pragmatic approach to only use a strategy as and when best suited for the investigation to be carried, the present work is a contexto – evaluative.

Contextual research identifies what exists and the way it manifests itself (Ritchie and Lewis, 2003). For that purpose, some exploratory work is conducted as the initial stage into the hypothetical idea. In fact, this strategy is considered as a blindfolded recognition of a certain domain of interest, revealing a new research angle which will lay initial the grounds for future work (Penwarden, 2014). The researcher explores three main approaches which were recognized for integrating considerations of responsibility into a firm's core strategy by the competent academic community during the 2014 edition of the annual conference on corporate strategy and responsibility held in Berlin.

In addition, a descriptive part is necessary to explain while providing more information about the topic in order to have a clear picture of the phenomenon among its primary stakeholders (Kowalczyk, 2015). Here the writer attempts to describe what is happening in more detail, filling in the missing parts and expanding our understanding from practice. This is also where as much information as possible is collected. At the end of this stage, the researcher has a concrete grasp of the extent and issues related to applying a responsible corporate strategy.

Evaluative research, on the other hand, deals with issues about how well a certain policy, initiative, action of change... works (Ritchie and Lewis, 2003). In the study, an investigation collects information about both processes and outcomes of analogous projects and establishes causal relationships between the variables.

Part 3.2

DATA COLLECTION TECHNIQUES

This research gives privilege to naturally occurring data which allows the investigation of a phenomenon within their natural settings. In fact, data collected in real world conditions are favored when the matter is complex or delicate in its manifestations, or when the accuracy of the participants' representations of what has occurred is to be verified (Ritchie and Lewis, 2003). The choice of those participants, called sampling, is of crucial importance for the reliability of the outcomes of the study, as well as its eventual scalability.

According to Jankowicz (2005), “sampling is the deliberate choice of a number of people [...] who are to provide you with data from which you will draw conclusions about some larger group”. Its purpose is to enable researchers to estimate some unknown characteristic of the population or universe by considering only data from a sub - group rather than all the cases or elements. A sample is taken rather than a complete census when there are tight budget, labor and time constraints. Moreover, samples, if properly selected, are sufficiently accurate in most cases (Zikmund, 2003).

There are several ways of taking a sample: the major alternative sampling plans may be grouped into probability or representative techniques and non - probability or judgemental techniques. If probability techniques repose on statistical generalizations of the results obtained from the chosen sample (Saunders, Lewis and Thornhill, 2009), the second consider each respondent special and unique. This is the case for each of the three strategic approaches scrutinized in chapter 4; they were chosen on the premise that, as these initiatives have obtained recognition from academic pairs in Strategic Management and Corporate Responsibility (at the occasion of the 6th Humbolt conference on Corporate Sustainability and Responsibility held in Berlin on October 7 - 9th, 2014), they are most likely to be able to offer insight from which we can build understanding.

Section 3.2.1 Collecting secondary data

Once the sources of information chosen, the methods needed for collecting the implied data need to be clarified. Data refers to “known facts or things used as a basis for inference or reckoning” (Hussey and Hussey, 1997). Secondary data, which is data that already exists, constitutes the main source of information throughout this work. It includes both raw data in journals, books, dictionaries, encyclopedias, etc. and published summaries that can be collected from companies, newspapers, government departments, customer organization, trade organizations...

Raw data has been little _if any_ processed, while compiled data has been piled up and summarized before being used for the first time; two main groups of secondary data can be distinguished based on how that data was collected (Saunders, Lewis and Thornhill, 2009). On one hand, survey - based secondary data is data collected using a survey strategy, usually by questionnaires which have already been analyzed for their original purpose; the researcher then updates that purpose for it to fit the needs of their study. On the other hand, documentary secondary data is raw data gathered in written or non - written material; they are particularly useful when trying to triangulate findings based on other data, on their own or with another source of secondary data.

Nevertheless, in practice, social research usually associates several origins for their secondary data. In fact, multi - source secondary data is a combination of the different data sets to form another that can best suit the topic (Saunders, Lewis and Thornhill, 2009); data is collected from a number of sources or the same source that has been repeated a number of times, to provide a times series of data. This could be survey - based data alone or documentary data alone, but it presents the particular characteristic to come from a diversity of sources.

For the purpose of this research, the writer uses different secondary data sets from formerly conducted interviews, reports, oral declarations, archives, etc. Such a variety is valuable for its flexibility and adaptability in exploring the scope of the current mindset about a more responsible business practice. Moreover, the

information collected is likely to be higher - quality data than could be obtained by collecting our own (Stewart and Kamins, 1993). However, that secondary data would probably not meet the more unconventional objectives of our investigation and thus would only answer the research question partially. Therefore, a complementary method could be design - based.

Section 3.2.2 A design based method: the B4U

The design - based methodology was founded in the early 1990s for the purpose of educational research, with the aim to migrate from “experimental classroom to average classrooms operated by and for average students and teachers, supported by realistic technological and personal support” (Ann Brown, 1992 cited in Anderson and Shattuck, 2012). Indeed, Ann Brown advocated the design and test of an ‘intervention’ which would be specific for overcoming an identified problem or for creating an improvement in local practice (Anderson and Shattuck, 2012).

The concept is, by definition, particularly in logic with the pragmatic perspective according to which it is logical for researchers to use differing methods, selecting them as they see the need. Applying it to management research, the writer examines the strategic orientations of the respective project initiators for an experience - based apprenticeship. In fact, practice - led research is more and more adopted within the academia, as it leads to new knowledge that has operational significance for a certain practice (Candy, 2006); hence the technique is particularly relevant to this part of the work, since it will help advance knowledge about as well as within the practice of entrepreneurship for problem solving.

The methodology used here was framed by a European project conducted as a collaborative task of both researchers and practitioners and in which several members of the University of Versailles participated. Now operating as an independent entity, EurbanLab was a co - initiative of the European Institute of Innovation and Technology EIT via its Climate KIC (Knowledge Innovation Community), with the aim of adopting a systemic approach for fostering urban innovation for sustainability.

Two main products deriving from the project will be utilized in the work, the first of which is a showcasing template destined to increase the visibility of groundbreaking urban projects and thus increase their replicability: EurbanLab developed a model for harvesting and organizing information on past innovation projects. In fact, several researchers advocate the use of a template for an improvement of the rigor when undertaking a series of case studies (Brereton et al., 2008). The EurbanLab template is followed in the work and offers some consistency when presenting the projects before their comparison and/or analysis.

The second product developed as part of the EurbanLab project and which will be put to use here is an assessment tool called Benchmark for you or B4U. The B4U evaluates the project performance in terms of its economic profitability as well as its impact on people and the planet. In addition, a process and a propagation top - goals gauge the importance of the proceedings in achieving the results and the potential to upscale the initiative within different contexts, respectively. For an application in the work, the strategic analysis of the projects will be based on their B4U assessment, using the version of the tool available on the dedicated website end - of - the - year 2014.

The EurbanLab showcasing template and B4U assessment tool were preferred for this purpose of the work especially as they meet the five characteristics of a good design - based methodology as proposed by the Design Based Research Collective, a group of faculty and researchers specialized in the field. Firstly, the central goals of designing learning environments for use in real world conditions and developing theories of learning from practice are intimately tangled throughout the research. Secondly, the development and research on the EurbanLab tools took place through continuous cycles of design, testing, analysis and redesign from 2012 to 2014. Thirdly, the resulting information help communicate relevant implications to practitioners as well as the other stakeholders (city councils, governments, pressure groups, etc.). Fourthly, the tools do not only document success or failure but also emphasize on interactions that refine our understanding of the learning issues involved. Lastly, the development of such accounts relies on classical survey methods that can document and connect processes of enactment to outcomes of interest.

Section 3.2.3 Survey methods

The purpose of survey research is to collect primary data, which is gathered and assembled specifically for the research project at hand. A survey is defined as a method of gathering primary data based on communication with a representative sample of individuals (Zikmund, 2003). Although such a definition may make a direct reference to statistical representativeness, surveys are also advocated for collecting qualitative information by the means of methods such as participative or structured observation, non – standardized interviews, questionnaires when primarily composed of open – ended questions, etc.

These methods, recommended when conducting a survey for use in qualitative research, are promoted because of their non – restraining character. In fact, the phenomenological philosophy generally associated with qualitative research stresses on the meaning of a phenomenon rather than its measurement (Hussey and Hussey, 1997) and thus insists on flexibility when collecting data so as not to ignore more relevant and interesting findings than set at the beginning of the search. However, this suits an explorative, discovery – oriented survey but may not satisfy our objective to describe initiatives already taken towards a more responsible business practice. Hence, the technique privileged in order to collect primary data for a B4U assessment is a standardized interview made up of carefully chosen close – ended questions.

3.2.3.1 The interviews

An interview is a method for collecting information which requires a dialogue between the researcher and the participant(s) in their survey. Depending on the objectives of the investigator, they can organize one – to – one or group interviews. In fact, group interviews may be particularly resourceful when the research is concerned with the interactions among different actors and their impact on each respondent's behavior. This category of interviews include focus groups, group discussions and various other combinations (Saunders, Lewis and Thornhill, 2009). On the reverse, the surveyor may require unbiased individual opinions as in the present case, and thus organize individual interviews.

The EurbanLab bases its B4U assessment methodology on a set of direct questions that the assessor fills during an interview with a person responsible for the project on hand, generally its instigator. Although there are some factual questions, the principal inconvenience of the method is the abundance of evaluative questions to which the assessor is left to appreciate and give a mark; the methodology thus brings back up the debate about the influence of the researcher on the results of their work. This issue was mitigated as the PhD researcher was sole assessor for all cases under scrutiny; therefore, the basic considerations, even if they were to be influenced by certain parameters related to the surveyor, would apply the same bias for all the assessments, which would thus lead to comparable coded data.

The information required for the B4U assessment of a project is organized in five great categories or top – goals. First, a people top – goal evaluates the extent to which the project contributes to the long – term attractiveness of a wide range of users within its region. Second, a planet category determines the extent to which the project contributes to the design of areas that are capable of coping with present as well as future impacts of climate change. Third, a profit category shows how economically viable and valuable the project is for its users and its stakeholders, including its indirect economic effect on other entities. Fourth, a process top – goal determines the quality of the development process of the project and gauge the importance of the proceedings in achieving the results. Finally, a propagation top – goal appraises the potential to upscale the ideas, technologies or processes applied in the project within different contexts (EurbanLab, 2015).

3.2.3.2 Adequation of the B4U process tool

The B4U assessment is orientated to evaluate projects within the real estate sector, even though it was conceived with all city sustainable initiatives as a target (see Appendix 1 for the list of indicators as set by EurbanLab). Therefore, there is a need to adapt the information to be collected for generic projects, especially in the translation of its indicators; those adaptations mainly concern the people and planet top – goals. As one can see from the Appendix 2 that shows the changes proposed in the list of indicators, modifications merely evolve the wording.

The result is a people category which gauges through four objectives or sub - goals. Its first sub - goal is poverty alleviation, with the objective to assess the economic need of the end - user for the new product or service; this is measured via the resource poverty and the product affordability indicators. Promotion of diversity is the second sub - goal which measures the accessibility to the product by rating available aid and subsidies. The third sub - goal, promotion of a feeling of community, evaluates the extent to which the project contributes to building a sense of cohesion and feeling of pride for belonging to the local community; in fact, these are believed to contribute to a stable society (Jenson, 2002). Indicators retained here are: connection to existing practices, design for a sense of place and ensuring comfort and image. Last sub - goal, ensuring livable area, assesses how the project improves the practicality of the local area; indicators used are the availability of public and commercial activities, and of multi - modal mobility options.

The planet top - goal, on the other hand, could be achieved by a reduction in energy consumption or a better distribution of the energy mix in favor of more renewable sources; indicators comprise of the annual primary and annual final energy consumption of existing alternatives, the primary energy use for transport, the share of recovered heat and of renewable energy produced on - site. The author also reformulates three indicators the B4U uses in order to reflect the project resilience to climate change; in fact, because climate change is expected to cause events such as more frequent heat waves or extreme precipitation events and droughts, it seems important to implement measures that counteract its negative effects. Related indicators used are climate - resilient designed project, share of climate - proof surface and climate - resilient designed product. Finally, the six indicators appraising the environment - related quality of the material used and the two additional valuing the project contribution to air pollution remain those of the B4U, namely reduction of materials used, share of recycled input materials, share of renewable materials and of recyclable materials, and embodied energy of materials - quantitative and qualitative for the first; and an evaluation of the induced emissions of NO_x and PM₁₀ for the second.

The information collected is mainly raw data, which is not useful, as it is, as credible evidence about the development of a theory or its performance: the data needs to be analyzed. In fact, when it comes to investigating an issue, answering a question or simply making sense of something, we look for information to help us get there but it is rare that linear data gives the full picture on its own. Data analysis methods allow a global study of individuals or variables by using suggestive representations gathered during the collection process (Bouroche and Saporta, 2005); this analysis can be conducted in different ways, depending on the goal of the analysis and the nature of the information. Two types of information needs analyzing here.

On one hand, the researcher reviews all the data available about the preponderant approaches to corporate sustainability. Basing her analysis on all available internet - data about each initiative, the investigator uses systematic document analysis in order to understand its purpose, motivations and thus orientations as well as its plan of actions. The scope of documents to be considered material for the analysis was limited to the ones that were made available on the internet by the instigators themselves, on the assumption that it is the information that best characterizes the movement because it was representative enough to be published on a global platform accessible worldwide.

On the other hand, there is a case - oriented understanding, generally referred to as case study; the term designates the study of a population carefully chosen for its fit for the researched phenomena. According to Ritchie and Lewis (2003), the specificities of a case study are that it draws in multiple angles, whether through single or multiple data collection methods, and it is embedded in a specific context which is considered essential for the enquiry. The cases chosen here were selected for the innovativeness of their initiative towards their objective to tackle the social and/or environmental issue they faced. The analysis procedure adopted is made of a coding process and an analytic induction.

Section 3.3.1 Coding for preparing the analysis

Coding is the process of organizing and categorizing the data; codes act as a way to tag the data and allows to summarize and synthesize what is happening. In linking data collection and interpreting the data, coding becomes the basis for developing the analysis. Coding leads to an information base which is structured by categories and can be used in the subsequent search for patterns in the data and integration of these patterns into a systematic, theoretically embedded explanation. It leads to an indexed text with both the original script and the system of codes describing the content of text segments, both of which can then be subjected to further analysis (Gläser and Laudel, 2013).

One key here, especially when conducting a qualitative analysis, is developing a storyline. Essentially, this element is primary to analyzing data and is the reason why considering the purpose of the evaluation before, during and after data collection is so critical. Thinking about it another way, the purpose of the study is one's storyline, and it constitutes the analytic thread that unites and integrates the major themes of the evaluation (Center for Evaluation and Research, 2012).

In the preparation of the data for analysis, the author used computer coding for processing secondary data, and the B4U scheme for coding the interviews related to the case study.

3.3.1.1 Computer coding

The debate about whether and how to use computer aid in qualitative data is getting more prominent. In effect, although analytic softwares have long been reserved for quantitative statistical data analysis, an increasing number of social scientists is interested in computerized data processing techniques. Several tools of the kind have been developed since the early 90's, none of which seems to make unanimity among the academia because some concern remains about the place those tools will take in the analysis process (Trudel and Gilbert, 1999). The Analyst gauges the technique efficient for structuring the data, only in order to prepare it for analysis.

In fact, two types of software tools can be used in organizing qualitative data: computer - assisted qualitative data analysis softwares CAQDAS and lexicometries. The writer first considered using a CAQDAS named NVivo, designed by QSR International and developed in partnership with the National Centre for Social Research (NatCen), the UK's largest independent not - for - profit research institute. Created as the Non-numerical Unstructured Data Indexing Searching and Theorizing NUD*IST, NVivo (as it has been called since 1999) is a software which helps find insights in unstructured qualitative data like interviews, open-ended survey responses, articles, social media or web content (QSR International, 2015). It assists in finding the intrinsic meaning behind a certain action or behavior. However, the objective for using the tool is to uncover what is advocated by the academia about the practice of integrating sustainability considerations into building the corporate strategy; therefore, it focusses on what is said rather than what is behind the saying, and for the purpose a lexicometry appears more helpful.

A lexicometry is any series of methods that highlights what is said about a certain topic. It does not seek to check whether the application of what is said corresponds to what was announced, as a CAQDAS does, but rather concentrates on the message that is being passed (Gauzente and Peyrat-Guillard, 2007). This was found particularly useful for comparing the recommendations of the three schools of practice retained for the study. Furthermore, such an analytic aid allows to process a great quantity of information simultaneously without having to compile it, and permits an exhaustive review of the theories on scrutiny.

The writer then uses TXM to make a thematic analysis of everything that their authors and defenders have said about Porter's Creating Shared Value, Brown's plan B and the NBS' Embedding Sustainability; the aggregated French tool has a wide community of users locally, facilitating technical support when needed. The principal outcome awaited from the operation is the automatic translation of thousands of terms into few themes, the identification of content linked to each theme and their relative weight or importance according to their author.

3.3.1.2 The B4U coding system

The EurbanLab assessment tool B4U exploits raw data expressed in percentage, kWh/m², tons of CO₂, Likert scale qualitative expert scores, etc. depending on the indicator considered. In fact, 60 indicators are organized into five broad categories called top – goals, each of which consisting of several sub – goals. The top – goals found their inspiration from the three sustainability pillars; in addition, the initiative gives a particular attention to the degree of participation involved in the project process as well as its potential for propagation. The resulting five top – goals, also referred to by the EurbanLab community as the 5P's, are then people, planet, profit, process and propagation (EurbanLab, 2015).

Each top – goal has a defined number of indicators: the people top – goal is assessed by 7 indicators, the planet top – goal by 15, the profit top – goal by 6, the process top – goal by 14 and the propagation top – goal is evaluated by 18 indicators. The performance per indicator of the project being evaluated is rated per a normalized 1 – 10 scale before a weighted average score is calculated per P-category (Bosch, 2014). The disparity in number of indicators per top – goal thus does not show on the overall score, since the results remain per broad category so as to easily aid deliberation and guide action.

To conclude, the B4U coding system transforms the experience of a project stakeholder into a number which reflects its rating in comparison to a situation of reference or business – as – usual. Depending on the specific requirements or circumstances that make the context of the decision, a relative weighting would be attributed to each P – category or to each indicator within the same category, so as to reflect its importance in representing the overall performance of studied projects. In evaluating the sustainability performance of our study cases, the writer did not find any use for comparative weighting; however, such weighting could be very useful. For example, in a rigid administrative and legal environment, the process category would have been given a heavier weighting. Equally, if the scalability of the initiative is not important because the activity is too specific, the propagation category may be minimized.

Section 3.3.2 Analytic induction

Analytic induction is a procedure for analyzing data which involves inferring general conclusions from particular instances (Bloor and Wood, 2006). The method then calls for the progressive redefinition of the phenomenon to be explained and the explanatory factors, such that a perfect link is maintained (Smelser and Baltes, 2001). Its objective is causal explanation, meaning that analytic induction is concerned with generating and plausibly suggesting many categories, properties, and hypotheses about general problems for testing; the expected outcome is an integrated theory.

In analytic induction, there is an attempt to ascertain the universality or proof of suggested causes or other properties, and thus the method requires all available data related to a clearly defined case. In fact, analytic induction has been concerned with formulating and verifying a cohesive, limited, precise, universally applicable theory of causes accounting for a particular behavior (Hammersley, 2010). In the present case, the relative newness of the initiatives under scrutiny facilitates an exhaustive review of the material related, leading to a theory about the perception and implications of the integration of social and environmental considerations within a firm's strategy.

The procedure of analytic induction requires the researcher to successively analyze and interpret data from two different set of sources, gathered from the academia on one side, and from practitioners on the other side. She then confronts those sets of data, exploring for falsifying evidence and modeling the phenomenon and its conjectural assertions in consequence. Therefore, there is no methodological value in piling up confirming cases (Smelser and Baltes, 2001); the strategy is entirely qualitative, looking for encounters with new varieties of data in order to induce alterations that will make the analysis valid when applied to an increasingly varied range of cases.

The fact that searching for falsifying evidence is so crucial explains why analytic induction has also been referred to as ‘deviant case analysis’ (Bloor and Wood, 2006); that characteristic constitutes indeed its main point of differentiation from its close cousin grounded theory. In fact, analytic induction and grounded theory were (co-) enounced by Alfred Lindesmith and Anselm Strauss respectively, researchers of the same school of thought as they were both trained by Herbert Blumer. From his thesis work in the 1920s, Blumer worked intensively on symbolic interactionism and naturalistic methods, supporting the idea that evidence collected from the field should give the formulation of related theory, instead of merely constituting an example as per the predominant deductive analytic approaches (Hammersley, 2010).

While supporting the need for a closer relation to data, Lindesmith and Strauss argue that Blumer gives too much consideration to verification at the expense of the discussion on how to actually generate better theory. Far from the idea that good theory is produced by a fortunate combination of an inquiring mind, rich experience and stimulating data as advocated by their mentor, they emphasize on the need for systematic theory generation and development, instead of focusing on the importance of possessing the required personal capacities and gaining the necessary experience of human life in order to produce the conceptualizations necessary to understand social processes scientifically (Hammersley, 2010). Strauss was first to formalize that thought into the grounded theory.

Just like analytic induction, the grounded theory approach stipulates that the quality of a theory can be evaluated by the process by which that theory is constructed (Sbaraini et al., 2011). The contrast comes in their respective application: in grounded theory, the researcher is asked to read (and re - read) a textual database in order to discover or label variables and their interrelationships; the process ends when the analyst reaches a storyline which is satisfactory on the basis of readings of the literature and the use of techniques designed to enhance sensitivity (Borgatti, 2008). The analytic induction procedure was deemed more rigorous and suitable for the search because its procedural requirement is that the end - point of the analysis is only reached when all the data are explicable in terms of the analyst's theoretical conclusions.

Part 3.4

RESEARCH ETHICS AND VALIDITY

This brief exposé of the methodology and methods used in order to achieve the goals set in the work could not be complete without a discussion about the relevant ethics as well as the validity of the outcome. In fact, even if it is often said that ethics is about drawing the line between right and wrong, it has a natural justification of its own as a disciplinary field. In the context of research, ethics refers to “norms or standards of behavior that guide moral choices about our behavior and our relationships with others” (Cooper and Schindler, 2008). Therefore, a number of key ethical issues will require particular attention across the stages and duration of the research project.

Although the academia generally agrees that it is about conducting the research in a moral and responsible way (Saunders, Lewis and Thornhill, 2009), the position about what should be included when talking about research ethics and how much it should influence the study varies from one investigator to the other. In fact, Universalists argue that infractions to ethical precepts are wrong in a moral sense and damaging to social research; as a consequence, methods like disguised observation are ethically questionable by nature. Sustaining that such a consideration may strongly slow social research down, Principled Relativists advocates a certain amount of flexibility in ethical decision - making and a reflection on a case-by-case basis (Bryman and Bell, 2015).

The researcher's ethical duties start right up from the formulation of the research topic to the report of the findings. Regardless of our stance, we should remember that the discussion about ethics only arises because of the overriding trust issue: if all parties really trusted one another, there would be no requirement for any oversight. Where trust is deficient, two main concerns may serve as a landmark when avoiding a breach of ethics throughout the research (Hair et al., 2015):

- Whether it will be possible to restore the subject to their original condition;
- Whether the chosen research design will expose the subject to unreasonable stress or risk without their knowledge.

Section 3.4.1 Ethical validity

The ethical validity of a study, although reliant for its most part on the researcher's dedication, is greatly influenced by the culture of the cluster to which they belong. In fact, a study was conducted in order to evaluate the impact of a research organizational culture on the level of ethics they demonstrate. The results denied the preconception that a bureaucratic culture, characterized by rules and systematic procedures, would lead to the best practice of research ethics; in fact, the best outcome derived from the organizational cluster which associated innovation and creativity on one hand and support and friendliness on the other hand to bureaucracy (Hair et al., 2015). This section reviews the ethics related to the principal stakeholders towards the researcher: the respondents, the sponsoring client and the research organization.

3.4.1.1 Treatment of participants and data protection

The inner choice of the participants in a research may bring about several ethical issues. In fact, non - probability sampling techniques like the one used here relies on picking a unit to be included in the sample for a particular characteristic important to the study; however, in management research, there is a fear that this may turn into convenience sampling (Saunders, Lewis and Thornhill, 2009b). The writer argues that such decisions are not automatically questionable as such, but they ask for additional care in not introducing bias in the research. Here, the sample was formed on an opportunity basis linked to the multiple activities related to the Climate KIC, but the surveyor made sure that the retained inner condition for an initiative to be of interest to the study, namely the explicit societal purpose, was strictly satisfied. Once the respondents were selected, explicit oral consent was obtained from all the interviewees prior to discussion.

No attempt was made to apply any pressure on intended participants in order to grant access (Sekaran, 2003), and as a consequence, the researcher was ready to accept any refusal to take part, as per Cooper and Schindler's recommendation (2008). The consent to participate obtained, confidentiality ought to be maintained

appropriately at all stages of enquiry: collection, storage, analysis and reporting. In fact, each respondent should be free from any physical or psychological harm, be it from the investigator's deception, obedience to authority, etc. But in this occasion, some respondents requested the removal of that anonymity clause because they felt disclosing their identity could act in retaining ownership of their stories and positively influence the impact of the research on its audience.

In return, the subject who has consented to participate is expected to cooperate fully, only within the limits of their consent: an agreement to participate translates in sufficient motivation to go through with the study (Hair et al., 2015). Their contribution should be honest and faithful to the instructions to the best of their abilities; this issue may arise when there is a desirable incentive for participating, leading to a rush into the survey process accompanied by inaccurate responses and results. Finally, when the researcher requests privacy, the participant may not discuss details of the procedure with anyone else for a specified time.

3.4.1.2 Ethics and the sponsor

This study is funded by a Knowledge and Innovation Community called Climate – KIC. In fact, in 2010, the European Institute of Innovation and Technology EIT selected a consortium of European universities, research centers and companies willing to collaborate for innovation towards the limitation of climate change and the mitigation of its impacts. Major objectives of that community are to meet with students interested in engaging into innovation as a response to climate change in order to allow them to be aware of climate - related opportunities, to meet potential partners for collaboration and to invest in concrete entrepreneurial initiatives. The study was fully financed via the 'Making transitions happen' Climate – KIC platform, giving the researcher access to climate - focused lectures, entrepreneurial modules, and other valuable sources of knowledge.

An ethical screening of the work goes through making sure that the research is not compromised by the source of funding. In fact, ethical scrutiny of research, scientific integrity and good research governance are increasingly high - profile concerns to

research funders and research organizations. To that regard, the European Union put a considerable amount of boundaries by writing a code of ethics for Socio – Economic Research (RESPECT, 2004) to which this work complies. In that document, a particular care is asked in relation to the impact of data protection, the reciprocal relationship between the investigator and their research participants, and the need to declare sources of funding and support (Bryman and Bell, 2015).

Indeed, financial arrangements could cause conflicts of interest and there have been ethical questions about how much bias can be introduced by financing a research project, in the light of events such as the Climategate scandal. Beyond Petroleum or BP, a global oil and gas company headquartered in London, was a founding sponsor of the Climatic Research Unit in 1971 to which hackers gained access in November 2009 and stole a large quantity of data. The material stolen pertained to climate change research covering a period from 1996 until 2009 and were said to demonstrate that the data officially published to show the environmental damage caused by BP plants had been embellished (Climategreenwash, 2010).

Here though, the researcher did not face any interference of the sort during the work because the Climate – KIC only monitored the study on an annual basis and at a distance.

3.4.1.3 Ethics and the research organization

In all areas of scientific study, it is recognized that organizational affiliation potentially influences the way that issues are defined and findings presented. A well – known philosophical study conducted by Milgram in the 1960's investigated the effects of group norms on the behavior of a person. The experiment showed the extent to which individuals present obedience to authority even if this implies causing considerable pain to others. Although Milgram's 50 year – old results may be considered out of time due to the great efforts which have been deployed towards better ethics and standards, a supposed game broadcasted by a French television documentary in 2010 suggests how accurate those results still are (Bryman and Bell, 2015).

The manifestations and circumstances of that prominence for obedience to authority would certainly be somewhat different in an academic environment. For example, recent years have seen an increasing debate about the pressure that the requirement to publish in high – profile academic journals can place on researchers concerning their choice of methods, knowing that those journals are mostly of a positivist tradition (Bryman and Bell, 2015); the affiliation to a certain research institute may also impose a determined orientation. The present work is particular in that sense as the work was conducted under two successive research centers, after closure of the first laboratory two years in the project. Fortunately, the researcher and the respective entities managed to find common grounds, so that the study continued without major alteration nor delay.

Section 3.4.2 Methodological validity

Here the writer continues the ethical evaluation of the work by discussing the validity of its methods, and subsequently that of the resulting conclusions. The validity of findings or data is generally used to designate the correctness and precision of a research reading (Ritchie and Lewis, 2003). Validity goes primarily through reliability and consistency, meaning that subjecting a participant to the same test twice in the same conditions should lead to the same results (Coldwell and Herbst, 2004). Hereafter three dimensions of validity are assessed.

3.4.2.1 Internal validity

Internal validity is about questioning whether the researcher is indeed investigating what they claim to be investigating: at this stage, deception is the main issue to watch for. Research deception occurs when a subject is misled or insufficiently informed on the purpose of their testimony before it is obtained (Bryman and Bell, 2015); this is sometimes the case when the researcher is afraid that disclosing the whole context of the research might orientate the behavior of the subject and thus falsify the results of the study. But that process could prove to be particularly vicious when the researcher wants to gain access to some material or data they would otherwise not be allowed to.

In fact, some ethical issues related to the access of data may also affect the internal validity of the search as the actions taken for the purpose of the research may harm the organization or the individuals implicated. For example, an employee who gives access to some information about their organization without their boss' authorization may be putting their job at risk. The objection to that practice as well as to deception, apart from the very fact that it is not a desirable thing to do, is rooted on the concern that this may be prejudicial to the research itself because it leads to less trust in research professionals which would adversely affect future work in a difficulty to find prospective participants.

Clarifying the objective and vision of the research to its participants was dealt with as a prime duty by the researcher. In fact, the interview respondents were widely explained the philosophy of the study, and an explicit consent and adhesion to the research objective was collected before their input could be taken.

3.4.2.2 Construct validity

This second dimension of validity concerns the research variables and the way they were handled. To that respect, the routine of collection and storing of data raises the question of the extent to which information can rightfully be used for research purposes that may be different from the original reason for collecting the data (Bryman and Bell, 2015). The interrogation arose during the search when selecting the practice cases discussed in chapter five: EurbanLab presents several project B4U assessments on their website, which the writer envisaged to utilize directly for analysis. The respective aims of EurbanLab and this thesis being very similar, that option was very appealing because it meant avoiding the time consuming and costly data collection process meanwhile it also implied the use of a wide variety of cases. However, the circumstances in which that initial assessment was made, which is not displayed, appeared too important to the researcher to be dismissed.

The introduction of technological tools such as TXM into the research process also asks for extra care in order not to jeopardize its validity. In fact, although it improves

the investigator's ability to monitor the information received, technology may increase the risk that a research participant's privacy might be bridged (Hair et al., 2015). Moreover, no attempt was made to apply pressure on intended participants to grant access (Sekaran 2003), and as a consequence, the researcher was ready to accept any refusal to take part, as per Cooper and Schindler's recommendations (2008).

3.4.2.3 External validity

The external validity of the results refers to the possibility to extend their scope beyond the sample and the particular conditions of the experimentation. As a general rule, the discussion about whether it could be valid to generalize results from a single study depends on the meaning that was attached to the research evidence and whether it was conceived to have any existence beyond the experimental conditions (Ritchie and Lewis, 2003). The different subjects and examples illustrated throughout this work were chosen as representatives of the business tissue and/or their respective specific industries so that the learnings off the study would be easily applicable to every single entrepreneurial initiative. However, several other factors may alter the project external validity.

Bryman and Bell (2015) remind to make sure to avoid harm to non - participants. In fact, although there is much ethical guidance on the responsibilities of the researcher towards their survey participants, there is also a need to consider inferences on the rest, who constitute the majority, especially when the study has practical implications as it may be the case here. In the same line of thought, it seems particularly important to ensure the objectivity of the research process, especially during the data collection and the analysis phases, so as not to impair the results; fabrication of data in order to fit a certain tendency, for example, is to be proscribed (Saunders, Lewis and Thornhill, 2009). Finally, external validity is considered to be increased by triangulation, which is the use of different sources of information, handling methods, several comparisons and checks, or various perspectives (Ritchie and Lewis, 2003).

According to Rugg and Petre, a good research methodology leads to achieving more and better results for the same effort, or even less if the investigator knows what they are doing (2007); however, they recognize that it is difficult to find the criteria which will deem a methodology ‘good’ and another ‘bad’. As a benchmark, Bechhofer and Paterson (2000) advocate a research design to be judged on the way it addresses the two issues of comparison and control. To them, the different components of methodology and methods should allow meaningful and insightful comparisons among variables, as well as it should permit to achieve an elementary degree of epistemological control, giving some level of certainty that the explanations provided here are superior to competing explanations.

Throughout the study, the author adopts a pragmatic paradigm using strategies adapted to life conditions that facilitates the comparison among elements of scrutiny on one hand, and with similar initiatives in real world conditions on the other hand. In addition to design – based collection and reporting techniques, more conventional sources like secondary information or survey data ensure the level of familiarity and control attached to traditional techniques. However, at the end of the day, what matters the most is the aim of the research; in fact, “perhaps we need not concern ourselves much about formal logic and epistemological truth, having gained the wisdom that in an imperfect world we work with imperfect theories, and that our task as scholars is not perfection or non – contradiction , but intellectual progress” (Powell, 2001).

RESEARCH FINDINGS

For the purpose of the research, a comparative analysis is done via triangulation, recognized to confer a study validity, rigor, magnitude as well as depth (Apostolidis 2003). Used in qualitative research, triangulation allows to go beyond the specificities of a certain theoretical frame or analytic model, which leads to improved rigor and better quality of research (Yeasmin and Rahman 2012). In fact, improved rigor comes from a more thorough consideration of the complexity of the phenomenon observed; this is done via the integration of different perspectives in tackling it, materialized by the alternance of several theoretical and methodological approaches. Better quality of research is then induced as the respective methods converge to similar conclusions. As a result, the use of triangulation provides a macro - view of the phenomenon under scrutiny, and may allow the researcher to discern better how it might relate to other phenomena (Bennett 1997).

There are five types of triangulation, based on the element that is cross - checked (Martineau 2012). First, theory triangulation refers to the use of more than one theoretical perspective in reading and explaining a single set of data. The theoretical stands are typically different either because of their respective field of expertise, or just because of different status positions. Combining such theories that are captured by appropriate research methods might enable one to explore different, sometimes even contradictory layers of meanings of realities. It may also help give a better understanding in the process of making sense of data and information (Guion 2002).

Second, methodological or multi - method triangulation designates the combination of several data gathering or analysis techniques. This is gathering information related to the same phenomenon through multiple methods, primarily in order to determine if there is a convergence (Kopinak 1999). The process provides for more detailed and multi - layered information about the phenomenon under study, and may stimulate the arising of inventive methods, new ways of apprehending a problem to balance with conventional data collection and analysis methods (Yeasmin and Rahman 2012).

Methodological triangulation could be across - method when it combines both qualitative or quantitative methods, or within - method when it combines two or more qualitative or quantitative techniques, but not both (Bekhet and Zauszniewski 2012).

Third, investigator triangulation involves several researchers working in parallel. In practice, this typically manifests as an evaluation team, consisting of colleagues within a field of study, where each investigator examines the program with the same qualitative method; the findings from each evaluator would then be compared to develop a broader and deeper understanding of how the different researchers view the issue. If the findings from such a process concur, the confidence in those findings would be heightened (Guion 2002). The process may be particularly interesting in addressing the subjectivity that is too often pointed out in qualitative research; in fact, the investigators complement and verify one another, hence reducing the impact of bias (Yeasmin et Rahman 2012).

Fourth, data source triangulation refers to using multiple sources of information and/or collecting accounts from different samples of the same population (Holtzhausen 2001). The additional sources of information often give more insight on the topic, since they allow for more comprehensive data to be collected and for the inadequacies found in one source - data to be minimized. The process also makes more apparent the inconsistencies in data sets, and provides verification and validity while complementing similar data. In practice, the various sources are likely to be interest groups in the same program / project / event / etc., so that the feedback from the different groups can be compared to determine areas of convergence and areas of disagreement, and may help uncover the deviant dimension of a phenomenon (Guion 2002).

Last, in ecological triangulation, the analyses and interpretations are presented back to the verification of the research participants. The process is built upon the rationale that in order to draw effectiveness from evidence, the information gathered from different perspectives must be synthesized, so as to find out the measures that work for a particular kind of outcomes and for a particular kind of

persons under determined conditions (Banning 2003). As a result, ecological triangulation untangles the mutually interdependent relationships between behaviour, persons and environments and, just like investigator triangulation, may help uncover the deviant dimension of observation and analysis proceedings (Barnett - Page and Thomas 2009).

Three forms of triangulation were deemed relevant for the present study:

- Theory triangulation: the writer made it an important task to converge various recommendations on the practice of integrating sustainability and responsibility in the everyday life of an organization. Therefore, three theoretical models of its **how to** are exploited in parallel: creating shared value, the plan B and embedding sustainability;
- Within multi - method triangulation: the pragmatic epistemology which guided the work allowed to create a mix of qualitative methods to collect (interviews, speeches, reports and other written material) and analyze (content analysis and adapted B4U methodology) the data that would fully answer our research question;
- Data source triangulation: the information processed here originates from two interest groups which are sometimes considered in conflict: the academia that works at building knowledge which can best guide action whilst protecting different stakeholders, and the organizations that want to cease available business opportunities and need to ensure the longevity of their activity.

The last category structures the upcoming parts of the work.

CHAPTER 4. THEORETICAL FOUNDINGS:

2010s STRATEGIC APPROACH TO CORPORATE

SUSTAINABILITY

There is an enduring debate about what the purpose of the corporation should be, considered the fundamental for deciding how to do business; historically, two main positions can be distinguished. On one hand, there are many practitioners and scholars who draw on an imposing amount of theory and research to argue that the sole purpose a business should pursue is the maximization of shareholder wealth. On the other hand, there is an undeniable call by a broad base of constituency groups of business including institutional shareholders, customers, environmental and social activists, government regulators, academics, non - governmental organizations, and even businesses themselves, etc. for corporations to act responsibly towards the environment and towards all people affected by their various activities and operations.

Shareholder value theory is the dominant economic theory in use by business; in fact, most business schools still hold it as a central rule. Its defenders strongly argue to concentrate on maximizing financial return for shareholders in order to create the most value. Nobel Laureate Milton Friedman even claims that a firm is owned by and operated for the benefit of the shareholders. Therefore, to him, “there is one and only one social responsibility of business to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud” (Friedman, 1970). However, accentuations in social inequalities and extreme weather raise the problematic of whether the company, as an artificial person, can have no focused interest apart from those of shareholders, creditors, and others with an obvious economic and financial link.

The stakeholder theory was enunciated by Edward Freeman in order to offer an alternative purpose of the firm, by maintaining that managers have a moral obligation to consider and appropriately balance the interests of all stakeholders (Freeman, 1984). This is based upon the work of researchers such as Merrick Dodd, Jr. and Chester Irving Barnard, regarded as pioneers of the theory, who advanced the idea that the company must balance the competing interests of its various participants in order to maintain their necessary cooperation (Dodd, 1932; Barnard, 1938). The deriving theory is grounded in the idea that business organizations are dependent upon stakeholders for success, and stakeholders have some stake in the organization.

In fact, advocates of the stakeholder theory apprehend the corporation as a cohesive institution which contributes to the creation, preservation and development of learning, and describe it as a social and technical system in which stakeholders are key. In practice, it is recognized to have three distinct, but mutually supportive aspects: descriptive, instrumental and normative (Donaldson and Preston, 1995). Its descriptive side aims at describing the corporate links with its environment, explaining how management processes work and how stakeholder's interests are actually taken into consideration; the instrumental dimension promotes the strategic management of stakeholders in order to reach the managers and shareholders' objectives; and the normative aspect proposes to establish legally binding norms that will constrain corporations to pursue stakeholder interest even in case it brings no apparent benefit.

Nevertheless, several critics are being addressed to the stakeholder theory of the corporation. In fact, some scholars argue that the theory lacks specificity and, thus, cannot be operationalized in a way that allows scientific inspection (Key, 1999). Others feel that stakeholder theory offers no decision - making criteria that would adequately guide corporate governance (King, 2006). Therefore, this chapter explores the newer tendency in management research, on the operationalization of incorporating stakeholders' interests in strategic management, especially through the lenses of sustainability.

In 1999, Kramer and Porter apply a competition oriented analysis to the traditional concept of Corporate Social and Environmental Responsibility. In several papers published in 1999, 2002, 2003, 2006 and 2009, they advocate CSR as an opportunity to enhance firms' positioning in the market. The apotheosis of their theory occurs in January 2011, when the writers introduce a concept they call CSV, meaning Creating Shared Value. Their idea is that the frictions between business and society only exist because of a misconception companies have towards the implications of an integration of social and environmental needs on their activity and success. In fact, the researchers argue that there is a big basket of competitive advantages which firms can benefit from in taking into consideration societal issues.

For creating shared value, Kramer and Porter underline the importance of the full implication of the governments. To them, it is important that the civil society abolishes the dividing wall which exists between the responsibilities of business and those of governments. According to their theory, creating shared value implies that all organizations should search and aim for the benefit of all actors, whichever the action actually came from. In addition, the legislator should make sure on setting standards that would guide the concerned. Finally, appropriate support should be put in place to encourage technology that promotes innovation and improves the environment (financial, technical, etc.) on one hand, and to help the smallest and weakest actors to be successfully integrated to the system with the more powerful ones (advice, contacts, etc.) on the other hand.

For a better insight, we will detail the CSV concept through the context of its introduction, the methods it advocates and the tools it proposes.

Section 4.1.1 The context for enunciation of the model

In their research, Kramer and Porter notice that for many companies, a consideration of CSR has not been a deliberate choice. In fact, in the late 1990s, most firms were forced into the concept by the huge interest the public has to it, or even after being victim of extensive consumer boycott, not - for - profit and social organization protests, or other pressuring manifestations of disagreement. In addition, activists organizations have become much more aggressive in their actions and quite effective in bringing in public pressure, targeting the most visible and important corporations only to make a point, even if those have had very little and/or indirect impact on the denounced issue.

This quickly raised concern among corporate management and led to an important number of CSR - linked management resolutions being taken here and there during the first years of the century. In parallel, there was a sharp growth in CSR ratings, many of which, quite strict and reliable, might be a great help to managers who want to improve their social print. However, many CSR rankings with divergent focus and emphasis also emerged, creating a chaos and adding confusion in a situation the writers call “the ratings game”. The clear intention for external stakeholders was to hold firms responsible for social issues and to emphasize the huge damage it would be for any firm whose conduct would be judged unsatisfactory.

In response to this climate, firms merely tackled the different points identified by the complainants, in the form of several cosmetic changes through extravagant CSR reports showcasing their social and environmental good works. This reporting, the authors argue, is often a regroup of random stories that instead points out the firm's social sensitivity and enlightens their weaknesses. Indeed, it is generally clearly visible where the flaws are from what is written in those documents, when certain regions or few departments are flagrantly omitted for example. Porter and Kramer assert that the main reason for such a superficial response is, companies do not know how to tackle the new issues. To the managers, it is less about offering a coherent and strategic response - as they just do not know how to - but simply to ease the pressure that is being led on them, typically thinking for the shorter term.

Creating Shared Value proposes a proactive association of business and social values through corporate strategy. The core idea behind Creating Shared Value is “companies can create economic value by creating societal value” (Kramer and Porter, 2011). The vision asks for companies to look better into social and environmental problems, identify and invest in the ones they can help solve and still make a meaningful profit, and thus generate benefits for both the society and the firm. Hereafter is a detail of the methods they prescribe.

Section 4.1.2 The methods advocated

To Porter and Kramer, the ultimate test which helps decide on an investment using the CSR model is whether “the desired social change is so beneficial to the company that the organization would pursue the change even if no one ever knew about it” (Kramer and Porter, 2003). For practice, they distinguish three main axes of thinking and action.

4.1.2.1 A new, different design of products and markets

The first way to achieve CSV, according to the writers, is to rethink the products and markets. In fact, most of the society's needs, in themselves, can instantly become marketable products. Hence, the huge need for health, improved housing conditions and performance, better nutrition, elderly care, etc. could be seen as a bunch of new products which would benefit the society as well as the company.

For example, they recognize a direct impact in the enhancement of employee health and safety care on the company's productivity. As many corporations have already realized, because of lost workdays and diminished employee productivity, it is generally more expensive for the firm to deal with poor health problem than to invest in improved health benefits (Woollard, 2012). Likewise, a more rational energy and water consumption does not only reduce the environmental impact of the corporate activities, but it also reduces just as significantly the related costs.

Moreover, disadvantaged communities and developing countries, which are not considered as viable markets now, should only be regarded as a different market. In fact, the authors sustain that their general wealth in raw material and the fact that there is little structure makes it a suitable ground for blue ocean strategies. By adapting to its particular needs, a firm could make substantial benefits while providing profound solutions to the society. And then, as the economy starts running for those poorer communities, opportunities for social development and progress will increase dramatically.

4.1.2.2 A redefinition of productivity within the value chain

In order to get to a process of creating shared value, Kramer and Porter ask for an adjustment in the inner conception of productivity in the value chain. They base this thought on new revelations according to which the correlation between societal progress and productivity in the value chain is a lot bigger than believed in the traditional economy; therefore, a firm's value chain inescapably influences and is influenced by several societal issues. However, although “value is defined as benefits relative to costs, not just benefits alone”, businesses, they deplore, have randomly approached societal issues from a value perspective but have treated them as external problems, thus hiding the link between economic and social concerns (Kramer and Porter, 2011).

In fact, it is generally accepted that taking into consideration societal needs might incur consequent economic costs in the value chain. However, the authors argue, many externalities defined by the traditional productivity theory actually bring upon internal costs on the firm while, concerning societal needs, there is a growing consent that major improvements in environmental performance can often be attained with minor investments which can yield very quickly. That justifies the opportunity for creating shared value by dealing with societal needs as “the essential test that should guide CSR is not whether a cause is worthy but whether it presents an opportunity to create shared value - that is, a meaningful benefit for society that is also valuable to the business” (Kramer and Porter, 2006).

4.1.2.3 An empowerment of cluster development

Kramer and Porter insist on the importance of building a supportive synergy at work. In fact, just as important as employee well – being, they claim that companies need to treat their suppliers the best possible in order to aspire to the best results. That way, there is a significantly better disposition to improve one's productivity and quality, which will both reflect on the company's own product or service, and then profit. This could be by the means of providing technical advice and infrastructure to the suppliers on how to measure the quality of the product on hand, making it easier for them to control and even to improve the attribute of their production before it gets to the main company. Big firms could also help their smaller suppliers ensure accessibility to the necessary inputs, bank loans and other means of financing, etc. These measures would enhance the profitability and improve the incentives of the suppliers as well as guarantee a high quality of the semi – product and hence increase the main firm's reliability and consequent profits.

There is a current fashion with big corporations to locate their operations in cheaper places. Other than keeping costs down, establishing foreign manufacturing facilities around the world is thought to bring a location advantage, because many of the areas where companies set up their low – cost manufacturing plants work at improving their offer even further via intensive research and development. Nevertheless, to the writers, this quite simple thinking is put under test by the rising cost of the productivity and carbon emissions of dispersed production plants. To them, being global does not imply spreading the production around the globe, generally looking after cutting down the immediate expenses (generally labor costs). Actually, they argue, the strongest international competitors are often those who work at establishing deeper roots in the community they belong. Therefore, the success of that community is inseparable from the firm's.

Many assets should be found in a firm's local cluster, which is the interconnected businesses, corporations and other organizations in their geographical location. For a start, the presence of a great number of corporations providing a diversified

portfolio of services, especially in the technology and communications domain, is of certain importance in the new digital and numeral era. But clusters, at the sense of the writers, do not only include businesses, but also academic institutions, trade associations, civil authorities and other standard organizations. A supportive local community will then help boost productivity by the means of quality training, efficient transportation services, well defined quality standards, market transparency, etc.

Kramer and Porter denounce the non - consideration of the cluster development in management thinking, as well as in many economic development plans which have failed because they were focused on individual and isolated actions and ignored crucial commutual investments. But not taking into account the conditions surrounding the local cluster creates important internal costs; an open and transparent market, for example, is an essential aspect which is critical to grasp before starting operating, should it be in developed or developing countries.

Section 4.1.3 The tools available

Practicing the ‘shared value’ concept requires a cyclic process consisting of identifying the social issues to target, planning and modeling the business case, tracking progress and measuring the results obtained.

4.1.3.1 Identify social issues

The initial step for creating shared value is to identify and prioritize some specific social needs that show a potential to increase revenues or reduce costs. By social need, we refer to a condition that the public or some segment of the public perceives as problem, or one which are incompatible with the desired quality of life (Lauer 1976). Companies would take the three axes of shared value thinking described in section 4.1.2 as a reference to analyze the social impact that a potential action dealing with a targeted societal gap might have. The eventualities will then be ranked in order of priority based on the amount of shared value it can create.

4.1.3.2 Build a business case

The second step consists in constructing a business case on the basis of how the proposed social improvement will directly improve the firm's business performance.

In order to achieve a solid business case, three stages will be observed:

- Modeling the needed inputs: here the firm should clearly identify the targets of the action. The activities involved will then come out and the costs incurred will be easier to calculate;
- Modeling the expected outputs: the benefits for the business and for the society should be highlighted, in relation to the costs;
- Making the decision to engage in the project or not, based on the results obtained above.

4.1.3.3 Track progress

Once the project is launched, the established business case should serve as a guide to monitor progress with comparison to the set intermediary and final targets, just like with any performance improvement process. The firm will need to measure and report progress on a regular basis, developing and tracking key indicators. It should also ensure the project cost effectiveness and efficiency by closely monitoring the costs associated with the effort, relative to projections. This will create a baseline that may be useful when reporting on progress, and when assessing the effectiveness of different measures.

4.1.3.4 Measure the results

Tracking progress will lead to confirming the awaited correlation between social and business results, and determining whether the corporate investment and efforts produced a good joint return. Rigorous measuring will also allow the company to identify and focus on the most effective approaches and interventions, and ultimately reveal ways to unlock additional shared value, thus restarting the cycle. Measuring the results also helps to stay on track; in fact, strategic changes are typically long - term engagements for which constant effort is indispensable.

The plan B is an alternative, redefined conception of the economy as advocated by a renowned American agro - economist and environmental analyst called Lester Brown (Naulin, 2007). Born in 1934, Brown is a pioneer in sustainability research as well as he is one of the first to have written on ecology - related issues (Couturier, 2012). To him, the idea of an economy in harmony with the Earth and the ecosystems is a necessity rather than a luxury, and he insists on moving from the idea that it cannot be done (TerraEco, 2011). In fact, he dedicated his life to monitoring the effects of actual anarchical development and to forecasting their consequences on the availability of resources in general, and their impact on the ecology in particular: the scientist argues that the prime signs of economic decline appear in the environment (Ross, 2006). His conclusions are summarized in alarms he has been ringing for four decades now, especially about food and energy.

Food security is considered the principal inferred topic when acknowledging climate change; in fact, archeologists believe that food deficit is most likely to lead to a civilization decline, as they notice that several ancient nations disappeared because of severe issues with their irrigation systems or because of deforestation (Couturier, 2012). Brown uses a supply and demand analysis to explain how food is the weak link of the 21st century. On one hand, supply has reached a relative stability as agricultural practices evolved in order to maximize production according to the climatic system. Unfortunately, Brown explains, this meant more and more pressure on the Earth resources which we can observe in the form of over - plowing and solar erosion, resulting in deforestation and dust bowls in the shorter term and a drop of land productivity causing people migration in the longer term (Goldenberg, 2015). Furthermore, he reveals that agriculture and breeding consume 500 times more water than we drink; knowing that 18 countries in the world use underground water, India, China and the United States included, that means almost half of the global population relies on depletable natural water reserves. On the other hand, food demand registers a continuous record increase primary due to the steep demographic increase.

According to Lester Brown, getting the global population stabilized at 8 billion maximum is a key requirement for ensuring security (Couturier, 2012). In fact, the Optimum Population Trust, a British non - governmental organization, requested some research on the size of population bearable while maintaining an equilibrium of the ecosystems as they exist now. The London School of Economics, who conducted the study, declared that the less costly means to solve the global warming issue would be to keep the world population under 6 billion heads (Garric, 2010). For practice, in his plan B, Brown reveals that a key to slowing the population growth down is to fill in the gap which exists, especially in poorer countries, about family planning and birth control. Moreover, in order to break the poverty cycle, the scientist preconizes to create schools for children and improve access to health care. Finally, while federating resources to eradicate poverty, we could restructure the economy, with tax systems more aggressively directed to the fossil energy industry, for example. Estimating that the cost for eradicating poverty worldwide is 200 billion dollars a year, he notices that is only a third of the military annual budget of the United States (Couturier, 2012).

The third crucial parameter for implementing the plan B, according to Lester Brown, concerns a reduction of our carbon footprint via a shift in the energy sector. To him, political leaders should evolve from asking themselves what is politically feasible, to brainstorming about how carbon emissions can be reduced 80% by 2020 (Brown, 2009). In fact, he acknowledges and salutes the European initiative to reduce carbon emissions 80% by 2050 and take the share of renewable energy within the European grid to 20% by 2020; however, he argues, although these objectives are less politically constraining, they do not protect from aggravated consequences linked to the melting of the Greenland ice sheet or of the glaciers from the Asian mountains, which threaten to induce up to a 2 meter - ocean rise every century (Ross, 2006). This is a particularly tough challenge asking for what he designates as a “war - time organization”, definitely not easy to do, but amply feasible (Brown, 2009); in fact, there is plenty of wind, solar and geothermal resources, estimated to a global capacity of up to 290 000 megawatts, that represents energy which can be used by numerous generations without risk of exhaustion (Couturier, 2012).

Section 4.2.1 About the B - Team

Brown insists that the threats evoked above do not have local solutions, but can only be faced through synergies (in Goldenberg, 2015). Claiming to carry on with his work, an international group of business leaders came together with a vision for a better way of doing business and created the B - Team in October 2012 (Hennebelle, 2014). Their aspiration for application of the plan B, they assert, is a practice of business that prioritizes people, planet and profit at the same level. Furthermore, the B - Team advocates a collective action for better impact; business leaders across sectors and industries would need to work together setting new and improved standards, especially towards a zero - net climate impact economy and the wellbeing of employees as well as the community in which they operate (The B Team, online). This section presents the Team, with a particular attention to its two co - founders.

4.2.1.1 Sir Richard Branson

The creator of the Virgin Group is famous for his success in entering various activity areas, reflected in the diversity of his portfolio (Pene, 2016). Indeed, Branson was running Virgin Music in the 1970s when he noticed several young and talented musicians struggle to find a label to trust them; he then created his own independent label, Virgin Records. As the appearance of VHS and audio cassettes provoked a crisis within the musical industry in the 1980s, he turned to retail with Virgin Megastore. Later on, he would launch Virgin Atlantic, Virgin Blue and Virgin Rail because, forced to travel frequently, he was not satisfied with the service available. Etc.

Branson's strategy then seems clear: design an entrepreneurial solution to a concrete and personal situation he is confronted to; this conclusion provides some insight into the motivation to engage in The B Team. In fact, in the early 2000s, Virgin Atlantic suffers gravely from the recession of the Airline industry; in parallel, Virgin Train is being persecuted by the public after the Strategic Rail Authority's 2000 review pointed at its bad customer service (Abdul, 2015). Branson reacted to the subsequent brand crisis by creating Virgin Unite in 2004, a project incubator which would shortly host The B Team (Virgin, online).

4.2.1.2 Jochen Zeitz

The second co - founder of the B Team comes with boldness, determination and a clear ambition: put the people and the planet at the same rank as the profit objectives. In fact, Jochen Zeitz had to prove himself when he was appointed Manager of Puma, the sports lifestyle brand, in 1993; at 30, he is the youngest ever person to be set at the head of a public company in German history (Bryer, 2013). Far from discouraging him, that expectation of big change motivates Zeitz to sharply change the traditional hierarchical managing style to a more participative, cohesion - building style; as a result, the company went from the brink of bankruptcy back into profit within the very first year (Hennebelle, 2014).

As years pass, Jochen Zeitz develops a clear orientation towards sustainability through the holistic balance of conservation, community, culture and commerce. To that address, this strategist designs the environmental profit and loss, a tool which helps visualize, monitor and plan Puma's environmental impact (Bryer, 2013). In 2008, he launches the Zeitz foundation, a charity aimed at further pursuing his sustainability objective through education and informative tourism. Jochen Zeitz quits Puma Management in October 2012 and joins with Sir Richard Branson to build the B Team.

4.2.1.3 Conclusion / opening to other members

Few months before the set - up of the B Team, Branson explained that the idea behind the group is that each member, recruited either from rich or developing countries, will particularly endorse a chosen reform and then work with the other members to get all the reforms adopted. From 14 members at the official launch of the initiative in 2012, 20 entrepreneurs, company leaders and change managers are identified as part of the Team in March 2016 (The B Team, online). They advocate working from in - house, that is from within their own organization, so as to inspire others to apply the same methods in theirs. Their plan of action is based on 10 reforms or challenges which, they claim, guide their every corporate actions.

Section 4.2.2 The B Team's 10 challenges

On their platform online, the B Team unveils 10 Challenges they identified as the center of the issues that cause companies to remain rooted in Plan A – business as usual (The B Team, online). First, the Team thrives for openness, transparency and freedom from corruption; they particularly sustain a business case against anonymous companies, and made their stand particularly clear following the 2016 Panama Papers scandal, biggest document leak in world history (Dawkins, 2016).

Second, the Team aims at encouraging collaboration and new forms of partnership among various forms of organization. Through this challenge, they recognize the limitations in scale and pace when working alone, and prone alliances among business, governments, trade unions and civil society for pursuing major reforms and accelerate positive change (Confino, 2013).

Third, the B Team works to reduce their carbon footprint; they are committed to building and using new business models which bring about a thriving, restorative economy. In fact, in addition to facing the prospect of diminishing natural resources, they understand that business has its responsibilities towards the irreparable damage caused to the planetary within the last few centuries, and believe it is its task to fix it (Jones, 2016).

Fourth, the B Team sustains that every organization has to make an explicit assessment of their environmental and social impact. In fact, for moral, economic, legal and pragmatic reasons, organizations are now expected to track the social and environmental externalities created by their activities, as environmental and social accounting attempts to heed not only what the numbers are saying, but also what they are not saying (Gray, Collinson and Bebbington, 1998).

Fifth, the Team strives at creating an environment inside as well as outside their respective companies that allows employees and their local community to flourish. To that extent, they take special care to ensure wellbeing at their workplace, and work, with the public sector, on maintaining and restoring the communal feel.

The sixth challenge set by the B Team is inspired by the B Corp movement. Indeed, B corporations are for - profit companies which submitted their actions to the assessment of the B Lab, a non - profit institute; to become a certified B Corporation, the B Lab would have evaluated positively the applicant's social and environmental performance, accountability and transparency (B Corp, online). The B Team encourages such ways to reinvent market incentives that simultaneously serve people, planet and profit.

The Team's seventh challenge pays a closer attention to the dignity of the people involved in their activities and the fairness with which they are treated. To the group, it is important to accurately assess everyone's contribution to the company value, and ensure a fair distribution of the outcomes. Moreover, they insist that no worker should ever live in fear or suffer exploitation at work.

Via their eighth challenge, the B Team attempts to redefine corporate reward systems so as to integrate social and environmental performance targets into the compensation schemes. Furthermore, the Team addresses the pay gap among different levels of employees; in fact, a recent study reveals that since 2008 the pay gap between lower - level employees and senior management has increased significantly (Frost, 2016).

Ninth, the B Team promotes diversity as a requirement in today's global markets. To them, businesses should not only celebrate diversity, but also pursue that resource they recognize critical in terms of thinking, creativity and innovation, but also in terms of mere cultural backgrounds, thus driving increases in productivity.

Finally, through their tenth challenge, the B Team addresses the bigger picture: they call for long term thinking. The Barclays Equity Gilt Study monitored the performance of British assets since the end of 1999 to the end of 2014; it concludes that the longer share - based investments are held, the more likely they are to perform well (Murray - West, 2016). Besides, the B Team argues that a longer time scale is more appropriate for assessing collaboration and governance decisions impact.

Section 4.2.3 How to meet these goals

The means and supporting tools for following the B Team recommendations are borrowed from the B Lab. In fact, more than the shared letter B, the Team claims a common vision with the B Lab: a future where business pursues as much social and environmental as economic benefit (The B Team, online). The later anticipates that very soon, companies will not only be in competition to be the best in the world, but also best for the world (Kerr, 2016); therefore, the Lab attempts to formalize that second “goodness” through assessment tools, certifications and even the promotion of a specific legal status.

4.2.3.1 Evaluate your current situation

The initial step into adopting the B attitude consists in measuring one’s business impact on people and planet; the B impact assessment BIA is designed as a self – administered assessment tool and consists of a comprehensive survey of the business practices, which outlines its impact on all stakeholders. The guiding questionnaire comprises of four sections. First, a governance section evaluates standards related to mission, stakeholder engagement, governance structure and controls, and transparency. Second, a community section deals with employee practices, supply chain, and community service. Third, an environment section measures direct and indirect environmental impacts. Last, the extent to which the business model serves the community and conserves the environment is gauged in an impact business models section (Miranda, 2016).

The result of that assessment is stored and made available to investors via the B analytics platform; this was created as a response to the increasing need for systems of measurement in the impact investing field. In fact, an independent research estimates that 4 billion dollars were invested in impact – focused companies in 2012 alone, and suggests that the size of those resources allocated might be greater if more emphasis is placed on the evaluation of impact (Acumen, 2013). Furthermore, the B analytics platform and its BIA allow the assessee to check its efforts in comparison to other businesses and help design a customized improvement plan.

4.2.3.2 Set milestones by pursuing a B Corp certification

In 2007, the B Lab established the B Corporation certification (or B Corp certification) as a formal recognition of the extent of a business commitment to meet the highest standards of overall social and environmental performance, accountability and transparency (B Lab, 2015). This way, the third - party certification might be particularly helpful in defining its social and/or environmental purpose, but also in measuring the success of the initiatives taken for implementing that purpose. A B Corp certification could also serve as a proof of legitimacy to other stakeholders such as customers, employees, investors and business partners; or as an idea box on great planet - saving tips (Goodman, 2013).

One could rightfully argue that because the B Corp Movement was initiated in the United States, a Certified B Corporation would have its maximum effects if the company is based there. However, the certification could still constitute an asset to companies outside the US, since it provides a collective language to businesses with a focus in supporting local communities, reducing global poverty, addressing climate change, etc. In addition, the B Lab is widening its initiative via partnerships such as the formal agreement to support the South American community of Certified B Corporations they took in collaboration with the local Sistema B in 2012 (Honeyman, 2014). Finally, the B Corp certification might help accelerate the adoption of standards, pass supportive public policies and inspire consumers to change their behavior, just like it was the case for the creation of the Benefit Corporation status.

4.2.3.3 Become a Benefit Corporation

Benefit Corporation is an innovative legal corporate structure that synchronizes the interests of business with those of the society; it requires business owners to align their governance model with their mission and to consider employees, community and the environment when making decisions, rather than being bound only to profits (Goodman, 2013). This is particularly relevant to make sure that a socially driven mission can better survive new management, new investors or new ownership. In March 2016, the Benefit Corporation status was available in 23 US States.

Part 4.3

THE NETWORK FOR BUSINESS SUSTAINABILITY

The Network for Business Sustainability NBS is an initiative of Canadian researchers who, in 2005, partnered with business leaders to produce “research translated for business”; the Network aims at producing orientative resources on important sustainability issues, with the goal of shaping management practice and research (NBS, online). Their actions are cored in a belief in the value of research - based practice and practice - based research. Therefore, the Network provides businesses with a platform active with conferences and online discussions, so as to help them identify opportunities for collaboration in order to improve their social, environmental and economic profitability. Moreover, the NBS claims to constitute a source of reliable and meaningful research on the link between business and sustainability, bringing together the expertise of renown researchers and thus providing academicians with opportunity for cross - sector partnerships and information transfer (The University of Western Ontario, online). Finally, policy makers and other stakeholders might adapt their decisions and actions in the view of the information exchanged between the first two parties.

The procedure the NBS has been applying since its inception is to identify the most prominent Canadian business sustainability challenges, then focus on informing and advising on those until new ones come up, and the cycle begins again. Seven sustainability challenges were identified for the year 2016 and published by the non - profit on March 16th: public policy and climate change, collaborating for sustainability, respecting Aboriginal rights, measuring and reporting sustainability, sustaining sustainability programs, educating consumers, and creating a long - term orientation (NBS, online). It is the objective of this part of the work first to contextually situate the Network for Business Sustainability, then to present the methods it uses in order to reach its set goals, and finally to present some tools they promote as helpful for that cause.

Section 4.3.1 About their orientation

The creation of the Network for Business Sustainability aligns with a strong movement for the promotion of sustainability and sustainable development in Canada. In fact, the Auditor General Act, an independent accountability aid for the federal government, created the Commissioner of the Environment and Sustainable Development in 1995; this new commission is in charge to receive petitions on environmental and sustainable development matters, and to require ministers to respond to them within 120 days (Office of the Auditor General, 2013). Later in 2008, the adoption of the Federal Law for Sustainable Development, followed by the sustainable Development Strategy for organizations in Canada, would mark a net bias concerning the way the State positions itself towards sustainability issues. The objective, as stated in the document, is to raise the standard of living within the Federal state while protecting human health, preserving the environment, judiciously exploiting resources and advancing long - term economic competitiveness (Environment Canada and Sustainable Development Office, 2010). The NBS responds to this orientation by aligning three main priorities with their initiative.

4.3.1.1 Build a community

The Network for Business Sustainability ambitions to foster relationships between managers, researchers and policy - makers. In fact, researchers often complain that policy - makers and managers make poorly informed decisions while these last generally consider academicians out of reality (Gibbons et al., 2008). Therefore, the NBS supports that building and maintaining relationships with key individuals through discussions, meetings, workshops or field days, especially cross - stakeholder group interaction, will increase the likelihood that research outcomes will inform policy decisions as well as corporate strategies. For the purpose, the Network organizes itself in knowledge priorities, so as to create a common agenda; moreover, it organizes events to bring those parties together and guide them in building relationships; finally, it offers a people database which includes all the researchers of their community and exposes their expertise (NBS, 2016).

4.3.1.2 Exchange knowledge

The NBS bases its roots in the belief that different people bring different perspectives to a phenomenon, which ultimately enrich it. Indeed, researchers, managers and policy - makers operate under different demands, constraints and reward systems; why one might not agree on the validity or the legacy of these, it is easy to recognize that a realistic approach consists in working with these at first, and then trying to change them as longer - term proposition (Gibbons et al., 2008). The Network for Business Sustainability facilitates knowledge exchange by providing a knowledge database of the latest information, reports and advice on industries, as well as research insights with rigorous knowledge in accessible formats; furthermore, it produces thematic projects revealing what information is available among the knowledge community about a particular topic of interest (Zicklin Center for Corporate Integrity, 2014).

4.3.1.3 Spur innovation

The Network for Business Sustainability believes in collaboration to foster innovation. In fact, it is generally sustained that collaborating with people who think in the same way cannot lead to anything radical; people often working together can develop a groupthink, which is too much consensus and convergent thinking (Von Stamm, 2013). Collaboration with unaligned parties may thus favor the association of different ideas that has a better chance to result in an innovative combination; moreover, it may lead to more connection to people who can help implement the idea (Dance, 2008). Innovation can take on many forms, from ideas sourced from a single individual or event to massive projects that require the effort of multiple stakeholders. The NBS identifies and proposes opportunities of collaboration among researchers, among managers and between researchers and managers, at the condition that the organizations involved share their vision for sustainability. Their efforts expand beyond the Canadian territory when they start the experimentation of innovation processes in Chile, confirmed with the launch of their second regional affiliate in 2014 after the NBS South Africa established in 2013 (NBS, 2016).

Section 4.3.2 Systematic reviews on sustainability challenges

Getting a common understanding of key sustainability issues is the prime requirement for working together, according to the Network for Business Sustainability. Therefore, it conducts a systematic review, based on a thorough evaluation of what is known, about key sustainability challenges it identifies. As of March 2016, the Network has conducted 17 systematic reviews on themes of importance to their mission, published between 2010 and 2015.

In 2010, the NBS published 5 reviews. First, a review on climate change addresses the challenge of business adaptation to the global warming and its consequences; at that time, there is raised concern over the effects of climate change after a study revealed that the warming rate in Canada is higher than that in most other parts of the world (Lemmen et al., 2008). Second, a review on valuing sustainability looks into the methods and instruments organizations have at their disposition for measuring sustainability and interrogates on any correlation between investments in sustainability and financial performance. Third, a systematic review on stakeholder engagement analyzes the academic knowledge about the what, when and how of community engagement, so as to implement the most effective and beneficial processes. Fourth, the Network reviews the literature on socially conscious consumerism. Last review of the year is on organizational culture and summarizes all established and potential practices for integrating sustainability considerations into an organization inner – being (NBS, 2016).

In 2011, 4 systematic reviews focused on systemic impacts. Firstly, a review on supply chain gathers and analyzes some good practices in managing sustainable global supply chains. Secondly, an environmental impact review evaluates the tools available for measuring an organization's environmental impacts. The third review released in 2011 is dedicated to the sustainability of the cement industry; the cement manufacturing industry is both energy and carbon intensive, and still constitutes the primary construction material at the time (Moradhassell and Masterson, 2009). Lastly, a systematic review of literature on environmental policy leads to a framework that outlines key aspects to be considered in the design of a policy (NBS, 2016).

In 2012, the interrogations managers have towards the academic world is how to start the change to sustainability. The first review addresses how organizations can mobilize the people they are in contact with, to take more action; the systematic review particularly targets the decision – process, where there are often sustainability tradeoffs involved (Arvai, Campbell-Arvai and Steel, 2012). In addition, to stay competitive, Canadian companies acknowledge they must take a more holistic view of the value they deliver; the second review deals with how innovation can drive sustainability within an organization, and vice versa (NBS, 2016).

In 2013, the Network works on engaging other stakeholders. In effect, this year marks a pivotal moment in the sustainability efforts of Canadian businesses as they have had few years to appropriate the business case for sustainability and to integrate sustainable practices into their operations; questioning is now directed towards the need to tackle system – wide challenges beyond the frontiers of the organization (The Network for Business Sustainability and Deloitte, 2013). Thus, two systematic reviews were conducted on how to induce business – driven social change and on sustainability through partnerships (NBS, 2016).

In 2014, a single systematic review highlights and discusses the difficulties related to the engagement of a special stakeholder: the general public, especially the citizens. At that stage, Canadian sustainability leaders have made significant progress doing things better to improve their social and environmental impacts, becoming more resource – efficient, reducing their carbon footprint, etc. and now need to engage private consumers as well for broader impact (NBS, 2016).

In 2015, at last, the NBS continues to base its work on yearly exchanges with managers, researchers and policy – makers in advocating to move the vision of sustainability from a challenge to an opportunity. Aiding the shift, three systematic reviews were conducted: the first addresses accurate reporting of sustainability initiatives by aptly measuring and valuing social capital; working on the assumption that long – term investment brings more value, the second review analyzes the literature stand on bringing long – term thinking to business; finally, a third review discusses strategic planning when including the sustainability dimension (NBS, 2016).

Section 4.3.3 Tools proposed

According to the Network for Business Sustainability, the sustainability dimension needs to be incorporated within the very organizational culture, and requires the commitment and talent of every member of the organization in order to make the most impact. This involves a portfolio of activities undertaken by the full range of functions within the company, making it as much relevant for human resources, operations, senior leadership, the strategy group, etc. The NBS offers a range of guidance on how to operationalize what they propose.

The Network insists on embedding sustainability within the company culture as the primary stage towards a more sustainable business, and it created a framework which details several ways in which that step can be accomplished, called the culture wheel (Fishhoff, 2014). The wheel comprises four main axes: informal practices which strengthen commitment and influence values and behaviors, formal practices that clarify expectations and make up rules and procedures, informal practices that foster innovation and build momentum for change and formal practices that implant the capacity for innovation and frame the change (Bertels, 2010). Each set of practices is presented with several actions which can aid in its implementation, and is designed to represent various strategic profiles so that any organization can fit.

The NBS also vows the importance of civic dialogue, and elaborated a guidance based on best practices they identified. In fact, after an organization decides civic dialogue is the right form of public engagement for them, and whether they want to be leading the dialogue, helping to plan it or simply participating in it, the Network distinguishes three steps to keeping the commitment. Step 1 is about justifying the engagement: forecasting the likely costs and benefits implied by the process and its outcomes, clarifying the goals and negotiating differences for reaching a consensus and focus. Step 2 is about designing the planned dialogue and bringing in the right participants. Finally, step 3 deals with managing the dialogue by being effective and persuasive while maintaining trust (Webler, 2014).

Moving forward in the sustainable development process means engaging other stakeholders and driving social change; the Network for Business Sustainability provides a two - phase checklist to help manage change projects: a planning and an implementation phases. Planning involves establishing clear goals for the project and making sure all members of the team share them, specifying governance and reporting relationships which would ideally include some members of the target group and creating a skill development plan for the project team. Implementation, on the other hand, starts with getting the most members of the target group involved at early stages, so as to raise implication and dedication. A tip provided here is to adapt the project based on local knowledge and culture, focus on quick wins that bring about enthusiasm and motivation, and build on existing strength rather than starting from scratch. The Network also finds it useful for the implementation phase to constantly evaluate the project on what is going right and wrong and share feedback with the target group (Network for Business Sustainability, 2013).

Overall, the NBS preconizes a six - point, self - renewable action plan for engaging an organization in favor of a sustainable development. Point 1 is about learning from others by using practices and examples available for inspiration and benchmarking. Point 2 reckons finding the organization own fit across the strategy, structure, people, rewards and processes areas, and deducing priorities and activities. Point 3 deals with confronting the resources available with corresponding requirements, so as to better apprehend the challenge. Getting to point 4, the organization will favor collaboration for disruptive innovation, taking advantage of opportunities as they arise. Point 5 is to make sure not to cause unjustified delays or inertia and to avoid too high expectations at first go. The last point stresses the importance of staying informed on sustainability matters and advances (Network for Business Sustainability, 2010).

The above tools are only a selection of advice and guides offered by the Network for Business Sustainability. In fact, the NBS makes sure to accompany each sub - aspect under scrutiny with appropriate executive guidance for implementation.

Three academic models are recognized as pioneers in the newer quest for a practical, applicable way to integrate sustainability issues into the inner corporate strategy. First, Michael Porter proposes that instead of waiting to be taxed for its negative externalities, the firm should internalize these effects by binding them to the same level as its other strategic goals. The deployment of this innovative strategy involves taking into consideration the needs and expectations of stakeholders, which requires active cooperation with all other actors as he believes "Businesses can create economic value by creating societal value" (Porter and Kramer, 2011). For practice, he proposes a four step - cyclic process: identify and prioritize social issues, build a business case, track progress and measure results.

Second, Lester Brown raises concern over global warming, disappearing forests, melting glaciers, collapsing fisheries, rising sea levels and several other natural dysfunctions which are increasing over time; he warns that economic progress should be constrained to the limitations of the nature, otherwise we could face the collapse of our society (Brown, 2009). This, he explains, may not be achieved by adapting actual practices, but requires to follow a new logic he baptizes "Plan B". A group of business leaders, led by Sir Richard Branson and Jochen Zeitz, joined in the B Team in order to apply Brown's Plan B. The B Team identified 10 challenges in line with the new plan, which they commit to endorse by reposing on one another.

Last, the Network for Business Sustainability NBS was formed in 2005 in order to build a bridge between the business and the academic worlds by producing what they refer to as "research translated for business" (NBS, online). Their objectives are to boost relationships among different groups of interest, mainly academicians, business leaders and policy makers; exchange knowledge of various angles of study and thus enrich specific knowledge; and help organize action, especially inter - group partnerships that involve innovative ideas and processes. Practice requires an annual meeting especially with company leaders, where they discuss current sustainability challenges; issues reported will guide the academic research until the next meeting.

CHAPTER 5. PRACTICE OBSERVATION: LEARNING THROUGH EXAMPLES

The learning process from practice observation is made using the B4U assessment tool; this is a benchmark designed by the EurbanLab project, an initiative of the European Institute of Innovation and Technology, in order to promote the transition towards low - carbon economies in Europe. Building on recent studies which attest that the underuse of sustainability assessments and certifications can be explained by their biased focus on environmental repercussions alone (Mateo and Fernandez, 2015), the Benchmark For You (B4U) additionally highlights the economic viability of the projects as key factor of success and replicability.

In this chapter, the author adapts the B4U showcasing template to form a five rubric - model for presenting the respective projects under scrutiny. The first rubric is a succinct project locator which gives its location, its initiator(s) and a concise introduction. In fact, geographical pinpoints may reveal specific conditions which favored or disadvantaged the initiative, thus impacting the potential for propagation of the project in areas with similar or different characteristics. Likewise, knowing whether the initiator of the project is a single entrepreneur or a multi - national entity, for example, may uncover particularly needs for implementing such a project.

The second rubric presents the project features in terms of its installations: whether it builds on reinventing an existing infrastructure or requires building anew, whether it is used as single unit or multiple, at corporate level or wider, etc. as well as its installation characteristics. Concerning the last, the classification is borrowed from the built sector: a greenfield develops a green space, a brownfield designates a parcel for which reuse may be endangered by the presence or potential presence of a hazardous substance and a grayfield labels a redevelopment that does not present hazardous risks (Wurtzler and DiLuigi, 2007). More generically though, any project could be tagged as Greenfield when built ignoring prior work, Brownfield when built to accommodate existing product and Grayfield if valorizing an economically non - viable space (Spokowski, 2009).

The third rubric of the presentation model used in this chapter exhibits the innovation related to the project. There is a mention of the sector of innovation, which can be the energy, waste, pollution, water resources, transport, built environment, climate change mitigation and/or adaptation, mobility, etc. sectors. The type of innovation is also indicated, should it be technical, political, organizational, etc. Similarly, there is mention of the origin of and drive for the idea to innovate: user, market, circumstantial, etc., as it might inspire potential replicates. Finally, eventual other stakeholders that were determinant to the success of the project are cited.

The fourth rubric covers the operationality of the idea and its readiness for the market. This may prove particularly instructive for learning about the entrepreneurial experience, as the timeline may give hint of associated successes and drawbacks. Indeed, although failure is considered as “bad” by most executives, reflecting on mistakes may unveil otherwise hidden tips for the potential success of an operation; but scientists insist learning from organizational failures is not straightforward, and context – specific attitudes and activities are required to effectively detect and analyze those (Edmondson, 2011). The time to market, also mentioned hereafter when presenting study cases, may equally drive the analysis on the appropriateness of methods adopted.

The fifth and last rubric of the cases presentation provides with a detailed description of the project and highlights its distinctive strengths. This last section sets the décor for the following assessment, of which the process details including raw data, coded data, normalization rules, weighting factors, etc. can be found in appendix 3. The chapter is organized in three parts, each of which zooms on a particular study case, and starts with introducing the respective opportunity for business through exposure of the geographical, economic, political and/or regulatory context of implementation.

Part 5.1 THE FIRST FRENCH AGRICULTURAL METHANIZATION UNIT

Since the 1960s, France has applied a particularly favorable agricultural policy in order to sharply increase its agricultural productivity and improve its competitiveness on the global market. This went through a heavy subsidy system directed to the producers so as to maintain low prices for export and to guarantee buying power for consumers. Unfortunately, the policy resulted in growing economic insecurity for farmers, to the extent that the public compensation systems became the principal component of farm income; thenceforth, the resulting economic gains of this new organization of the production were mainly transferred to the agro - industry and to the consumers, the farmers merely becoming the adjustment variable of a volatile and erratic economic system (Santos, 2012).

However, the French government is slowly disengaging from that subsidy system, to the benefit of one where prices would be determined from the confrontation offer versus demand on the market (Pluvinage, 2014). Apart from the substantial savings this will make on theirs and the European budget (the Europe contributes to the aid), the national Politics argue that the cut is meant to allow a better aggregation of consumers' preferences; farmers would then be forced to redirect their production according to the market needs, and apply their agronomic potential and comparative advantages on the products, making them de facto more competitive (Lassort, 2015).

In practice though, the early results of the government cut - off are not in favor of investment within the French agricultural sector. In fact, a study conducted by the Permanent Assembly of Agricultural Chambers, the network of reference when dealing with national agricultural affairs, shows that profitability within the sector remained below 1% in 2013 (Bergot, 2015). The prime operational cost concerns energy expenditures, which already represented 26% of annual revenue in 2010 and are still rising faster than the revenue (Carton et al., 2012). Francis and Fabienne Claudepierre were the first to address these limitations by installing a methanization unit.

Section 5.1.1 Introduction to the project

According to the project initiators, the reflection that would lead to this project originated from the need to comply with the PMPOA norms. The Plan for Mastering Agricultural Pollution is a national incentive scheme that supports livestock producers who engage in the retrofit of their farms; it is thus meant to smoothen the transition to tighter environmental regulations (French Brittany Chamber of Agriculture, online). Then Mayor of the village, Francis Claudepierre was also determined to make the whole village benefit from the installation, and set the objective to convince neighboring villages to implement the local school in Mignéville by connecting it free of charge to the heating system induced from the methanization unit.

Project location	Mignéville, Lorraine, France
Initiator(s)	Local farmers, Francis and Fabienne Claudepierre
Short brief	The 21 kW biogas production project was designed to experiment a better disposal system for agricultural waste, as well as provide enough attraction to the village for a local school to be built.
Type	Retrofit/renovation
Spatial scale	Single building
Site characteristics	Brownfield _the project is built upon an existing farm
Sectors of innovation	Energy, waste, pollution
Type of innovation	Technical
Origin of the idea	Efficiency - driven & example - led
Other parties involved	German farmers for apprenticeship
Time to market	Operational now
Status	Completed/operational
Delivery date	2003

Project description	<p>The first French agricultural methanization plant was installed in Mignéville, upon an organic dairy farm. The unit valorizes biogas by cogeneration at CPH 22 kWh electric, extracted from the entire farm effluent.</p>
	<p>Literally, the 60 – head dairy farm provides 80m³ and 1,200 m³ of liquid manure and slurry, respectively. The biogas obtained is then valorized in electricity entirely sold to the local supplier EDF, and in thermal energy used to power the methanization system, dry the fodder and heat the farmers’ home as well as the dairy. The remaining effluents are then spread all over the 100 hectare – wide farm.</p>
	<p>The electricity and/or oil consumptions linked to the brewing, pumping and other activities engaged in the operation of the methanization unit are close to zero. In fact, only the brewing is made by a 30 centimeters – propeller which merely runs for a few minutes per day.</p>
	<p>At the inception of the project, it was estimated that the promoters would have a return on their 160,000 euros investment within 6 years, thanks to the subsidies received from local and national organizations such as the ADEME national agency for the environment and energy saving, the Rhin Meuse Water agency, the Meurthe – Et – Moselle department and the Lorraine region.</p>
Strong points	<p>Fairly quick return on investment</p>
	<p>Additional source of revenue</p>
	<p>Community engagement</p>

Section 5.1.2 B4U performance assessment

Unless otherwise stated, the information mentioned hereunder derives from a communication with Francis Claudepierre, instigator of the project, in May 2014.

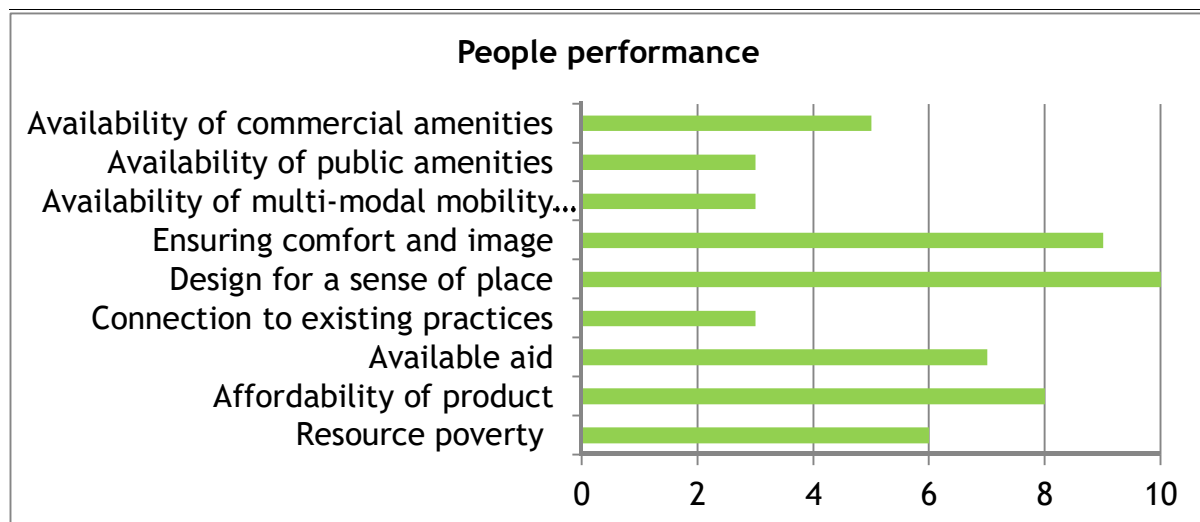


Chart 1. The first French agricultural methanization unit B4U assessment _People performance

The people performance evaluates how the project combines to existing infrastructure in order to improve the attractiveness of the local area; to that extent, the Claudepierre's project to set a methanization unit that would use agricultural waste reaches mitigated scores.

On one hand, the initiative did not put much emphasis on promoting a feeling of community beforehand for it to integrate cultural features that already characterize the community. In fact, building relationships takes time, especially those that influence the social acceptability; however, skipping that phase, which the promoters went for, can be a severe put - off.

On the other hand, the project puts effort in increasing the attractiveness of the small village to a variety of people, which may play a determining role on the long - term stability and flexibility of the area. In fact, the initiative started with the objective to make the whole town benefit from the heating system induced from the installation. Mr. Claudepierre even points that surrounding towns only accepted for the intercommunal school to be built in Migneville because it would be connected to the local heating network free of charge.

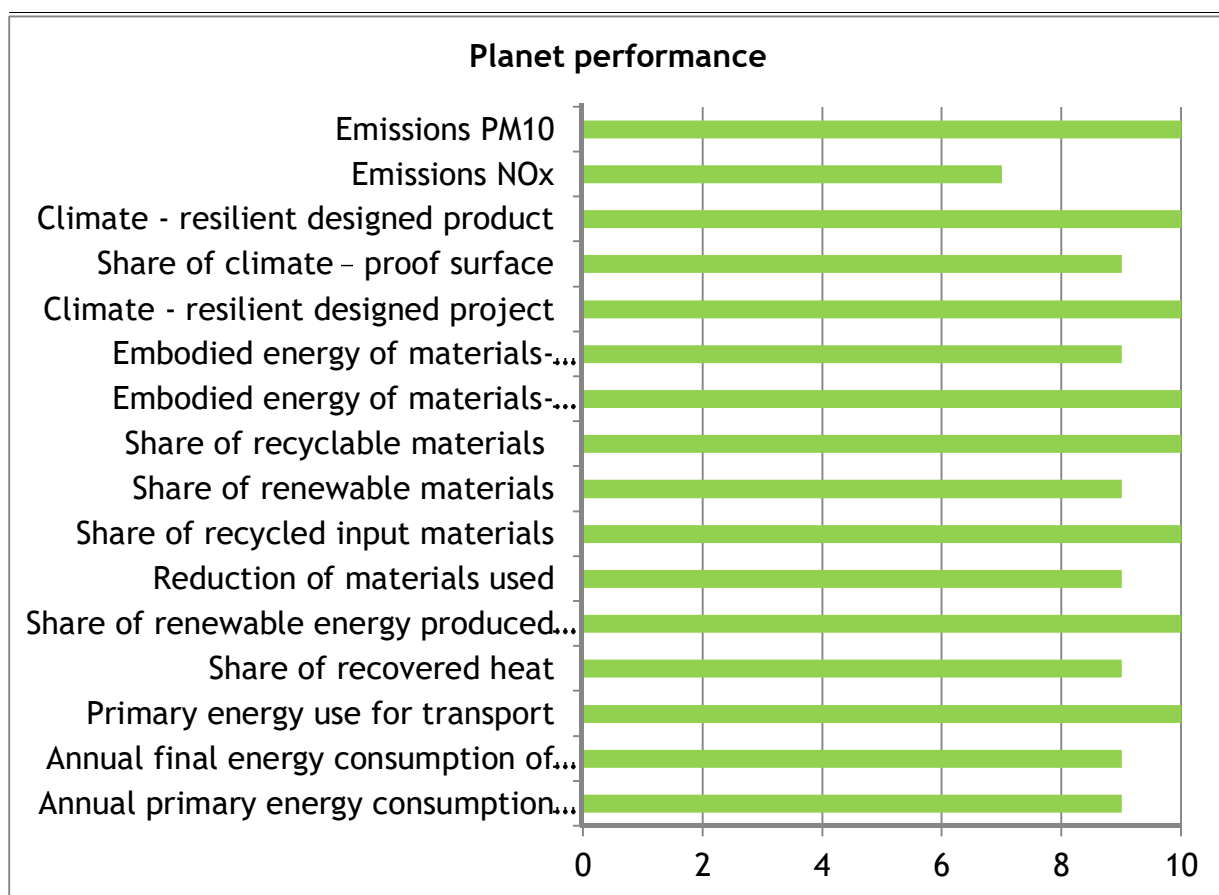


Chart 2. The first French agricultural methanization unit B4U assessment _Planet performance

According to Mr. Claudepierre, the trigger to the project is the devastating storm which raged in 1999, reinforcing their environmental consciousness and strengthening their will to be autonomous so as not to depend on market speculation on commodities. Additionally, they were legally due to upgrade their buildings in order to comply with new norms; instead of only building a manure pit like the other farmers, they installed a digester directly on it.

This variant means a significant reduction in greenhouse gas emissions on the farm otherwise trapped in waste; the digester processes more than 5,000 tons of organic material per year, including 2,000 tons of slurry and manure, 10 ha of sorghum and 3,000 tons of milling sub - products from candy, dairy or slaughterhouse. It is thus a fully climate - resilient solution that only uses renewable material in order to produce daily green energy that is equivalent to 1,100 liters of fuel. The initiators exploits the recovered heat from the new 250kW installation to heat eight apartments, the school and a barn hay drying cell.

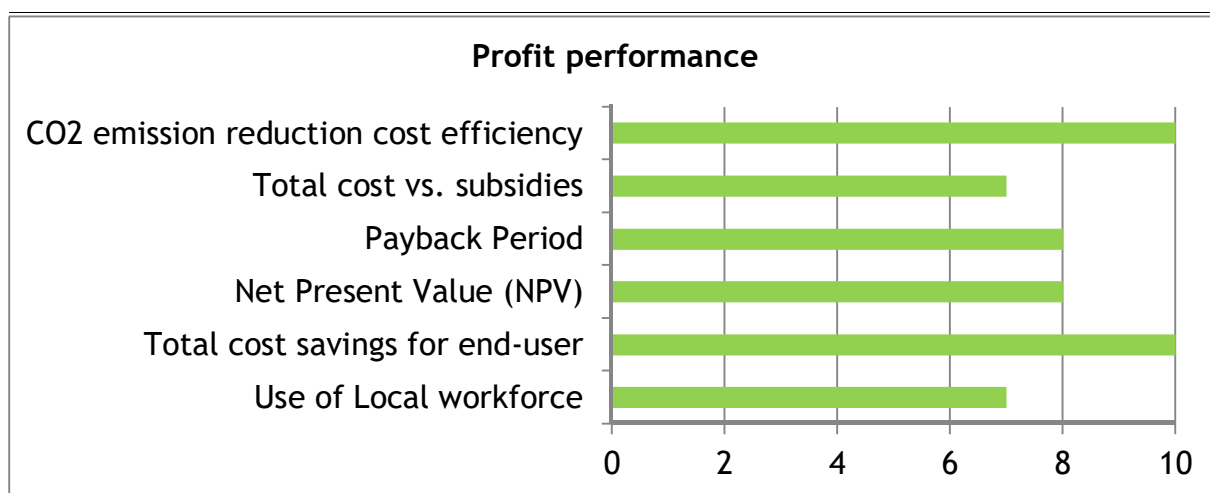


Chart 3. The first French agricultural methanization unit B4U assessment _Profit performance

The total investment is around 160,000 euros which the owners expect to recover within 6 years; the fast return on investment was due to several subsidies received from local and national organizations such as the ADEME national agency for the environment and energy saving, the Rhin Meuse Water agency, the Meurthe - Et - Moselle department and the Lorraine region. For the longevity of the project though, the project needed more stable revenue streams. To this regard, a national decree is erected in May 2011 concerning the development of the public electricity service, and fixing obligatory conditions for the national electricity provider to buy electricity produced under defined circumstances, including a preferential tariff. Facilities concerned implicate the project on hand on two sides, as they include those which value, using biogas from household waste or similar and those that primarily use the energy released by the combustion or explosion of gas resulting from the decomposition or fermentation of agricultural products, waste and residues.

From 2001, the electricity produced is then bought by the electricity provider for 7 cents per Kwh, which was quite low for the expenditures related to this project, until it was implemented a better tariff of 15 cents in 2006, but for which the owners were obliged to build a new installation. In fact, the old methanization site did not comply with the regulations and requirements for benefiting from the new rate. They thus decided to create a new project, in partnership with the “Communauté des Communes pour les Energies Renouvelables”, which is a city community for renewable energies and acts as a touristic animation for renewable energy.

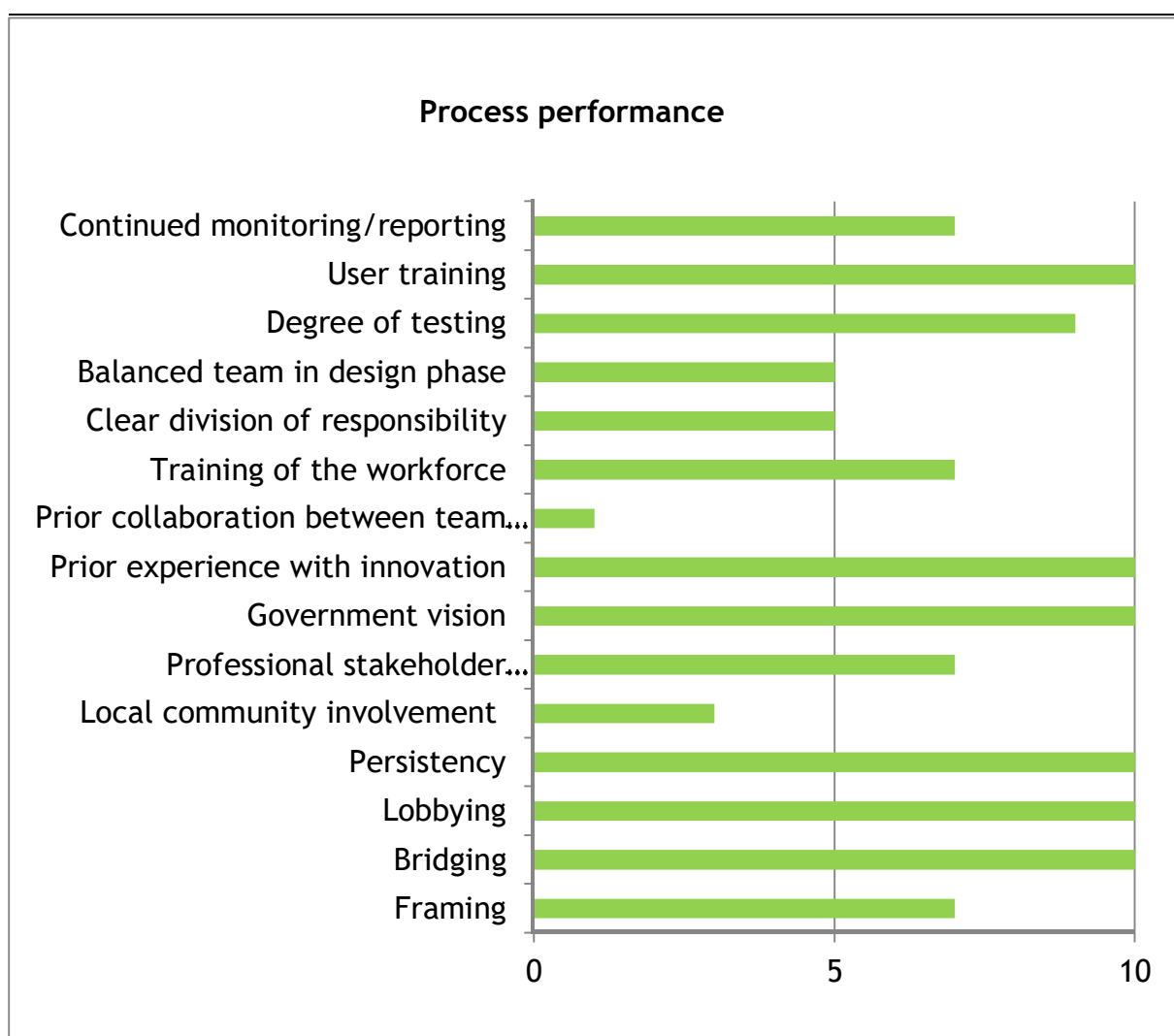


Chart 4. The first French agricultural methanization unit B4U assessment _Process performance

The farmers in charge of the project mastered the how to of the methanization from collaborating with more experienced Germans. They integrated a project for the development of methanization, and thus gradually learnt about the necessary skills so that for the second, bigger installation, they already had a lot of experience to count on. Major drawbacks on the implementation phase came from the French authorities though, particularly reluctant to anything that does not fit usual practice, to the extent that the promoters had to present them with a *fait accompli* for the project not to be stopped. Only then did they discuss with all parties, showing reference from what was already being done in surrounding countries. Claudepierre also recognizes they had to use a great deal of political persuasion and lobbying in order to get through, especially when negotiating terms of agreement for the buying rate of the electricity production.

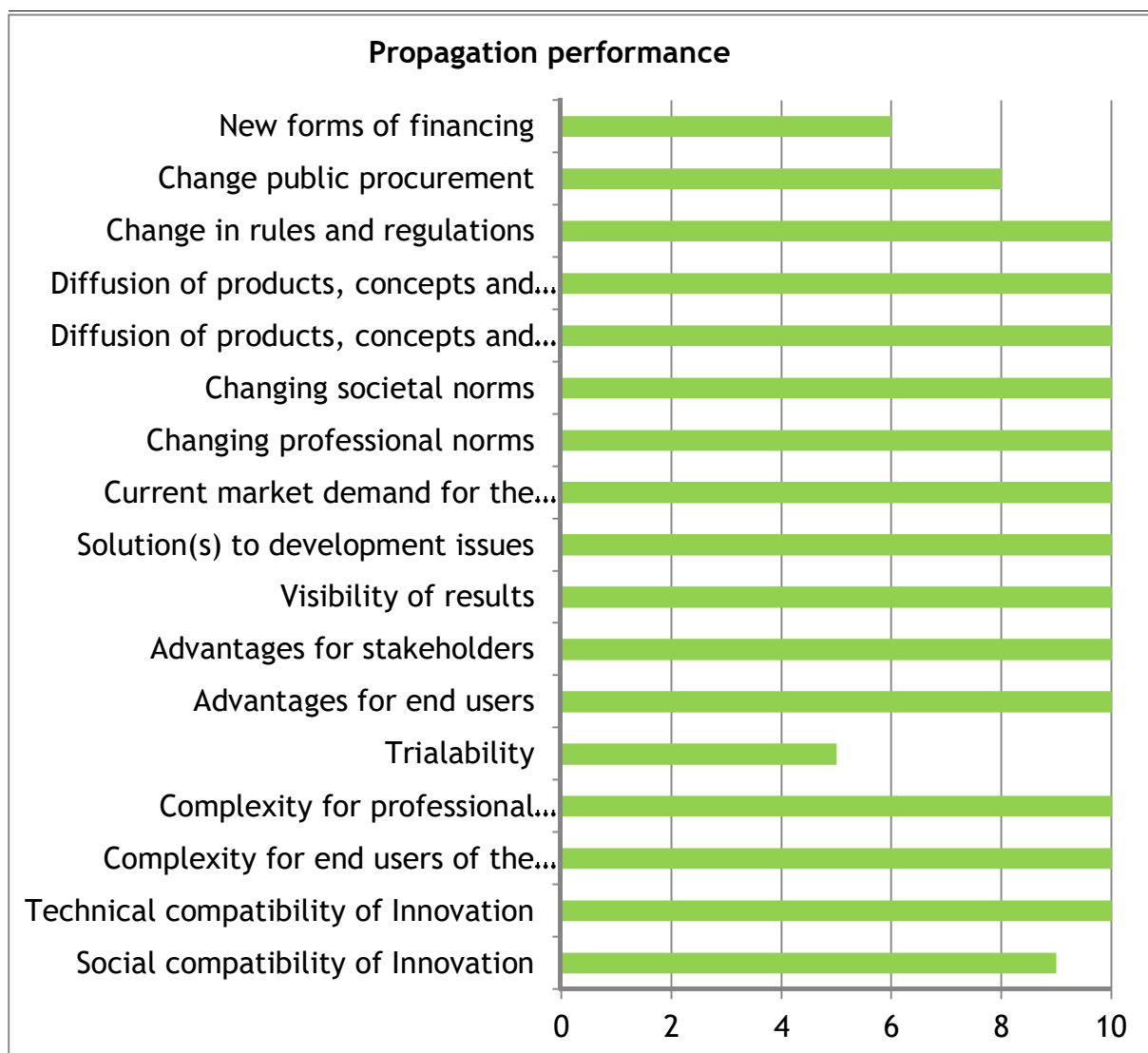


Chart 5. The first French agricultural methanization unit B4U assessment_Propagation performance

The ideas, technologies or processes applied in the project are potentially easy to upscale within different contexts. In fact, they were already in use in the neighboring Bavarian region of Germany. This then shows replicability in both two energy management environments: the government protectionist continental zone as well as the heavily regulated, rule - driven Anglo - Saxon one. Moreover, the end - product is particularly advantageous because it lowers the cost of waste disposal by reusing it on site (or close - by) and the cost of heating needed for different processes of the activity like hay drying, while at the same time it provides with a new revenue stream for farmers.

Denmark is a major actor within the pork business; in 2013, the country produced 30 million pork, which is as much as the whole production in France (Allard, 2013). In fact, the Danish production model and livestock structures are ranked among the best worldwide, allowing their installations to host up to 8.53 pork per hectare of land, in comparison with 3.52 in Quebec, for example (Roguet, 2010). However, this has to be done in subjection to a more and more restrictive environmental policy which requires farmers to continually improve their units, especially in terms of odors, ammonia, nitrates and phosphor.

Nevertheless, the business opportunity of the Danish pork industry remains highly attractive even without any subsidy (which is not the case in Germany for example), especially by dint of the exceptional social acceptance of the activity. In effect, the pork industry represents 9% of all Danish exportations, and slaughterhouses remain the biggest employer nationally (Francoeur, 2002). Maintaining social validation over the years goes through constant technological innovation which also creates a favorable environment for initiatives such as Intellifarm. Furthermore, the opportunity to integrate a network such as Agro Business Park might constitute a mighty bonus.

In fact, Denmark created an agricultural innovation center regrouping several multinational companies such as Danish Crown, world second leader within the pork industry, but also Arla, Rose Poultry and DuPont Danisco, all major players in the sector (Schumpeter, 2014). The Silicon Valley - like site also includes orientated academic institutions such as the Danish cattle research center and the Danish knowledge center for agriculture. Those work primarily on public / private partnerships particularly attractive to smaller companies, thus acting as new tendency indicator to the prime actors of the market as well as new idea incubator to younger entrepreneurs (Vandecasteele, 2014). AgriFarm has been ceasing this opportunity since it became an independent entity in 2013.

Section 5.2.1 Introduction to the project

Intellifarm was born in 2007 within the agricultural division of one of the leading construction and civil engineering companies of the Nordic countries named MT Højgaard, before it was spun out into AgriFarm in 2013; nowadays, corporate spin-offs, also referred to as starbursts, are increasingly frequent especially from larger firms that put more accent into research and development. In fact, many organizations sit on a pile of potentially valuable projects that are not pursued because they do not fit into current strategies or operations (Lord, Mandel and Wager, 2002). By divesting and spinning them out, companies can quickly strengthen their finances while creating the potential for extra cash should the new entity succeed.

Project location	Tjele, Denmark
Initiator(s)	AgriFarm
Short brief	Intellifarm develops a hybrid ventilation system where natural ventilation is combined with floor suction, resulting in increased housing capacity, large savings on energy and a dust free housing environment with less ammonia and smell.
Type	New build
Spatial scale	Single building
Site characteristics	Greenfield
Sectors of innovation	Pollution, adaptation to climate change
Type of innovation	Technical
Origin of the idea	User - driven
Other parties involved	Agro Business Park
Time to market	Operational now
Status	Completed/operational
Delivery date	2011

Project description	<p data-bbox="566 181 1418 672">Agrifarm specializes in environmental - friendly housing systems for cows and pigs, both in Denmark and abroad. The firm focusses its activities on three main applications: milk production, piglet production and the production of slaughter pigs. In fact, the animal housing phase constitutes up to 75 % of the carbon footprint of the whole respective activities; the technology provided here significantly improves the housing climate, with the collection of around 75% of the ammonia release.</p> <p data-bbox="566 739 1418 1176">Intellifarm targets the slaughter pig houses via a ventilation principle named SmartVent, which acts as a controlled interaction between regulated natural ventilation and a mechanical floor exhaust. The system uses air conduits underneath the stalls to create an air stream across the slurry channel which retains ammonia fumes and smells, but also adsorbs climate gases such as CO₂, methane and laughing gas.</p> <p data-bbox="566 1243 1418 1780">Furthermore, integrated heat recovery and floor heating hoses provide optimal comfort for the pigs and recycle their own heat production; this meaningfully improves indoor climate and induces up to 60% decrease of energy consumption in the slaughter pig housing. Finally, the barn can be equipped with an air cleaning unit which separates the retained ammonia from odor compounds. This way, the housing concept acts in favor of the opportunity to achieve an environmental approval for more livestock units.</p>
Strong points	<p data-bbox="566 1848 1005 1892">Enhanced production capacity</p> <p data-bbox="566 1904 965 1948">Lower energy expenditures</p> <p data-bbox="566 1960 1228 1998">Better comfort on and around the installation</p>

Section 5.2.2 B4U performance assessment

Unless otherwise stated, the information mentioned hereunder derives from a communication with the project Chief of Development and Partner Erling Friis Pedersen, in August 2015.

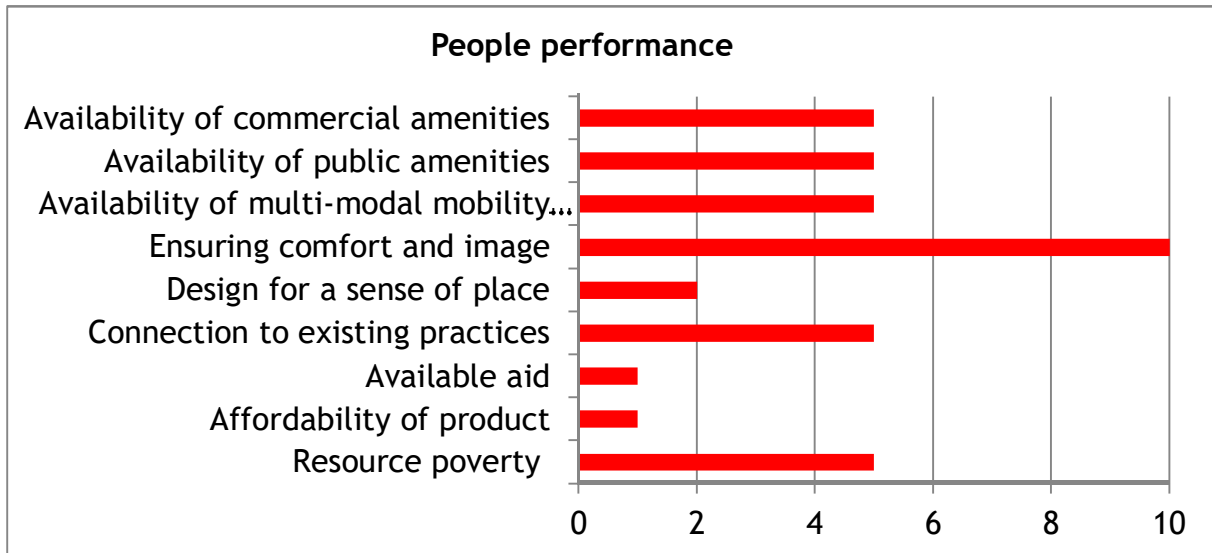


Chart 6. Intellifarm B4U assessment _People performance

The potentially issues related to pig farm odors are causing a growing number of conflicts between close neighbors and pig farmers. In fact, the nuisance caused by odors can, in some cases, be considered as an abnormal neighborhood disturbance and, as such, be sanctioned by authorities considering its intensity, frequency and duration, and the quality of environment it induces. In addition, Danish people generally react badly to barn construction projects, which they say make their houses keep losing value.

Hence, Intellifarm effect on its local community is quite poor; however, promoters say it ensures the comfort and image of a farm neighborhood by reducing odor by 50%. Because the promise does not convince, authorities asked them to make some tests so as to make documentation on the solution impact on smell and ease the population. In fact, before a farmer gets a permit for the implementation of its activity, neighbors are given a two year - say on it. Fortunately, first documented results on the project smell impact, its holders say, are slowly changing the people negative opinion.

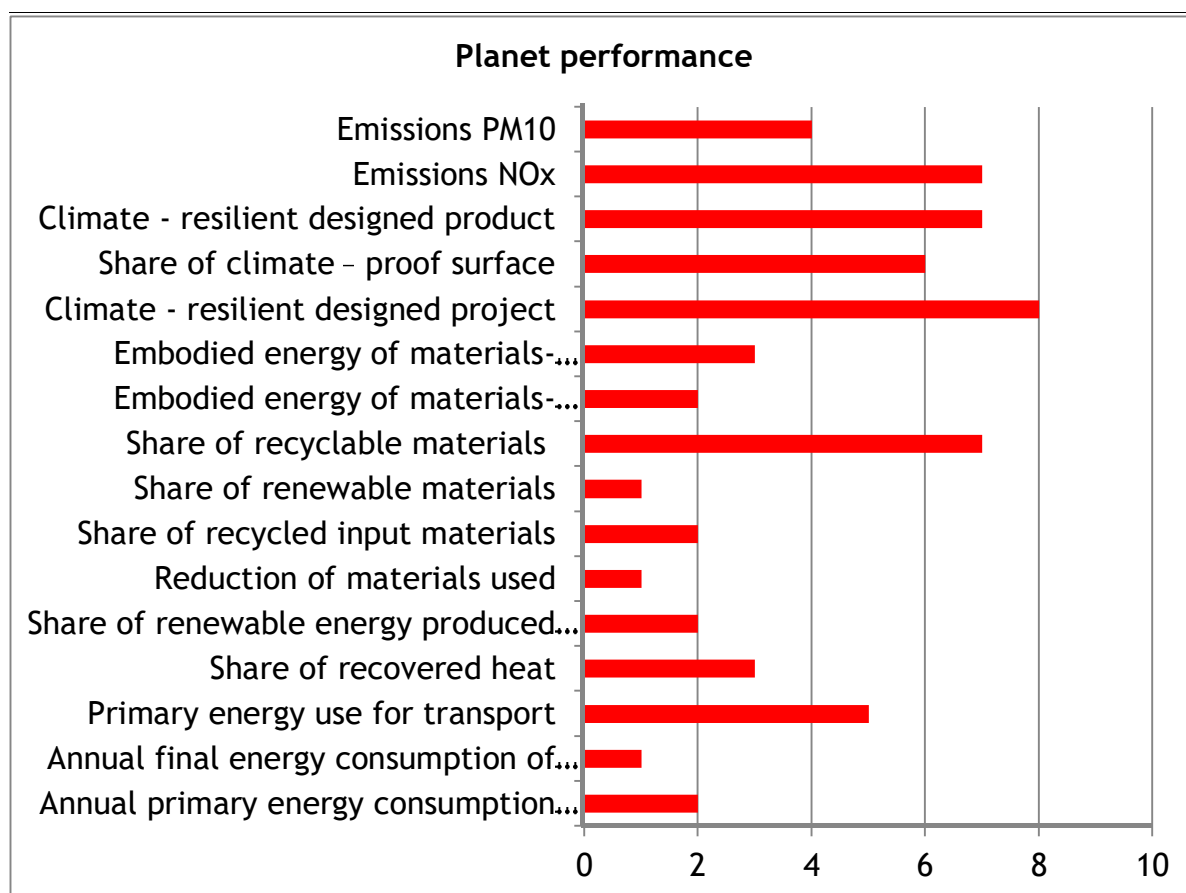


Chart 7. Intellifarm B4U assessment _Planet performance

The project impact on the planet seems average, hence a medium – score for the planet top – goal of the assessment. On one hand, Intellifarm does not use any recycled material but instead reposes on a concrete building, a construction highly harmful to the environment. On the other hand, the new solution aims at reducing emissions of ammonia 75% and those of methane. In fact, agriculture contributes significantly to emissions of greenhouse gases and other pollutants, and ammonia (NH₃) emissions, in particular, are strongly related with animal farms and are associated as a driving force with acidification and eutrophication. Moreover, Deposition of ammonia can raise nitrogen levels in soil and water, which may contribute to eutrophication in receiving aquatic ecosystems, and can also contribute to the emissions of nitrous oxide, which is a greenhouse gas. Ammonia in the atmosphere can equally combine with industrial and transport pollution generating secondary particulate pollution. (Oonincx et al., 2010). By targeting 75% of ammonia emissions, Intellifarm thus significantly decreases the new barn carbon footprint.

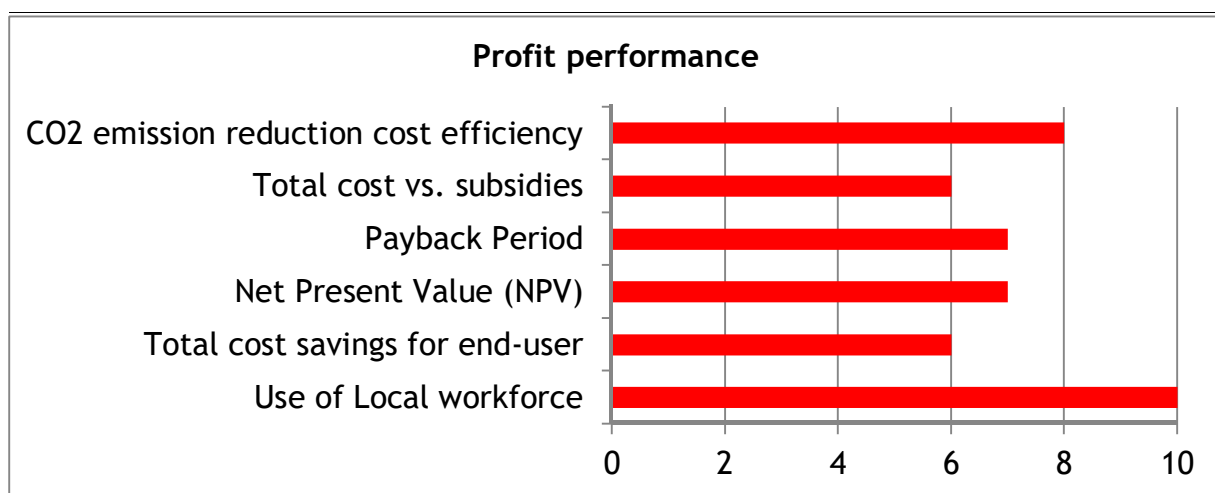


Chart 8. Intellifarm B4U assessment _Profit performance

The project was launched in 2008 and was followed by the devastating global financial crisis first, and Russia's ban on European food imports next, making it challenging for its promoters to convince farmers to invest in the solution. In fact, in that situation, prices drop make it difficult for agricultural companies to balance their finances, to the point that some of them have to cease production and sell their farms. Although the market is not so tenuous anymore in 2016, Intellifarm still struggles to find clients because farmers are still under pressure for money, so they turn to solutions they know well, and are more reluctant to new ones.

While the market gets better, AgriFarm managed to secure financing from the European Union Programme for Research and Innovation HORIZON 2020; this is the biggest EU Research and Innovation programme ever with nearly €80 billion of funding available from 2014 to 2020. Its objective is to facilitate breakthroughs and discoveries by smoothing the transition from laboratory ideas to the market (European commission, online). The Danish government also granted them some funding. This allows the firm to improve its product and offer greater value to the customer. As a result, the solution on sale is offered at a discounted price, so much that farmers can expect a return on their investment within 15 years, if they borrow 60 – 70% of the capital needed from a governmental initiative available to them, and which grants zero percent loans on up to 30 years for this type of investment. Furthermore, by reducing their emissions per animal, farmers can legally increase their herd by 60% without a need for new infrastructure.

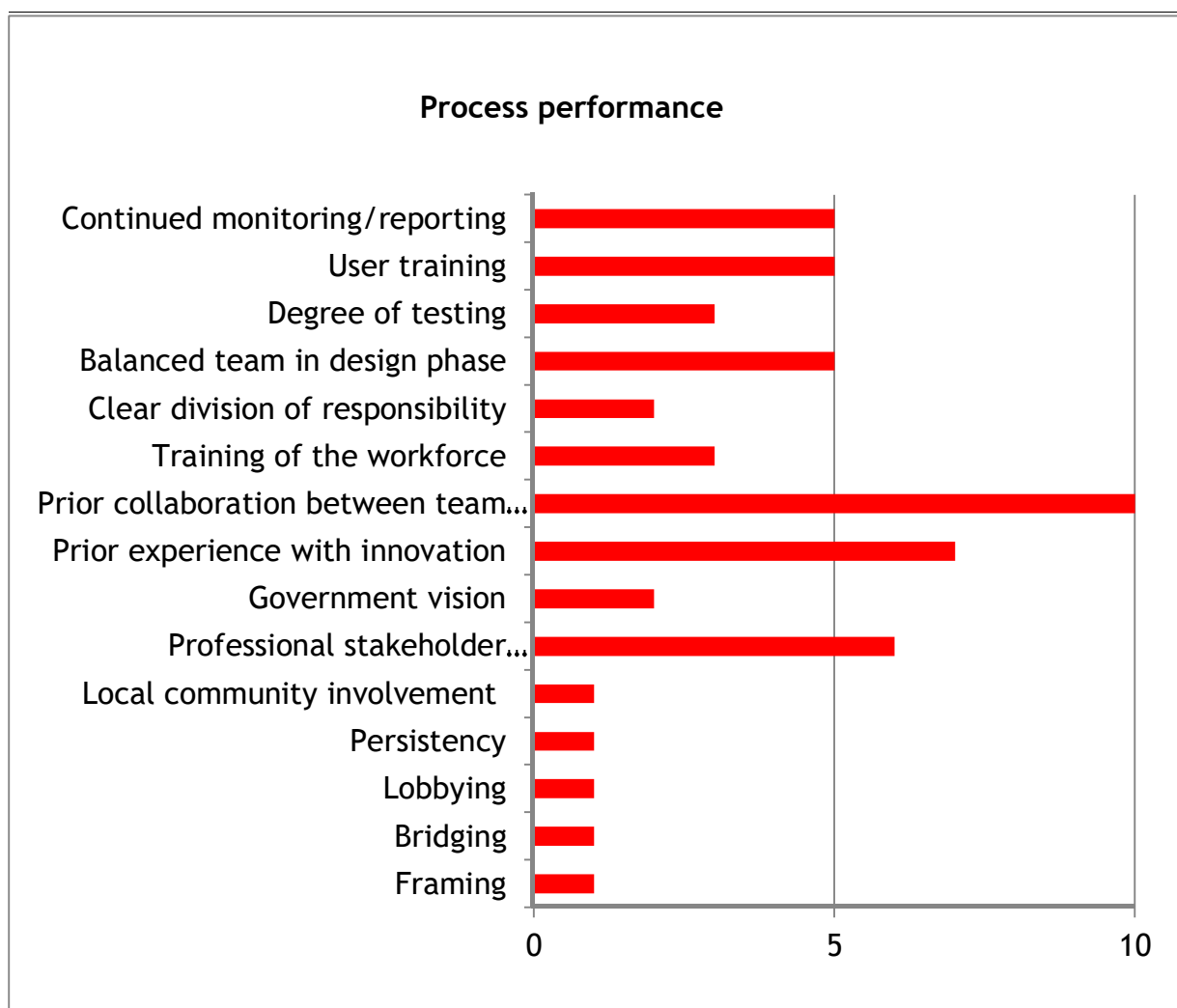


Chart 9. Intellifarm B4U assessment _Process performance

The project was spun out from a big national construction company MT Højgaard in 2013 and immediately joined the Agro business park, a science park which strongly focusses on entrepreneurship and innovation within agriculture, food, bioenergy and environmental technologies. Our interlocutor for the project reveals the cooperation was obvious to them, as they had already been collaborating with universities and other institutions.

Getting full approval for the project implementation, however, is more of a burden. The Danish environment department thinks the project is alright at the condition that they comply with strict regulations, which require three years of testing in order to obtain the recommendation. At customer level, the main issue is that the solution requires building from scratch, meaning substantial investment in a complete built - over. Fortunately, the team was a lot easier to get together.

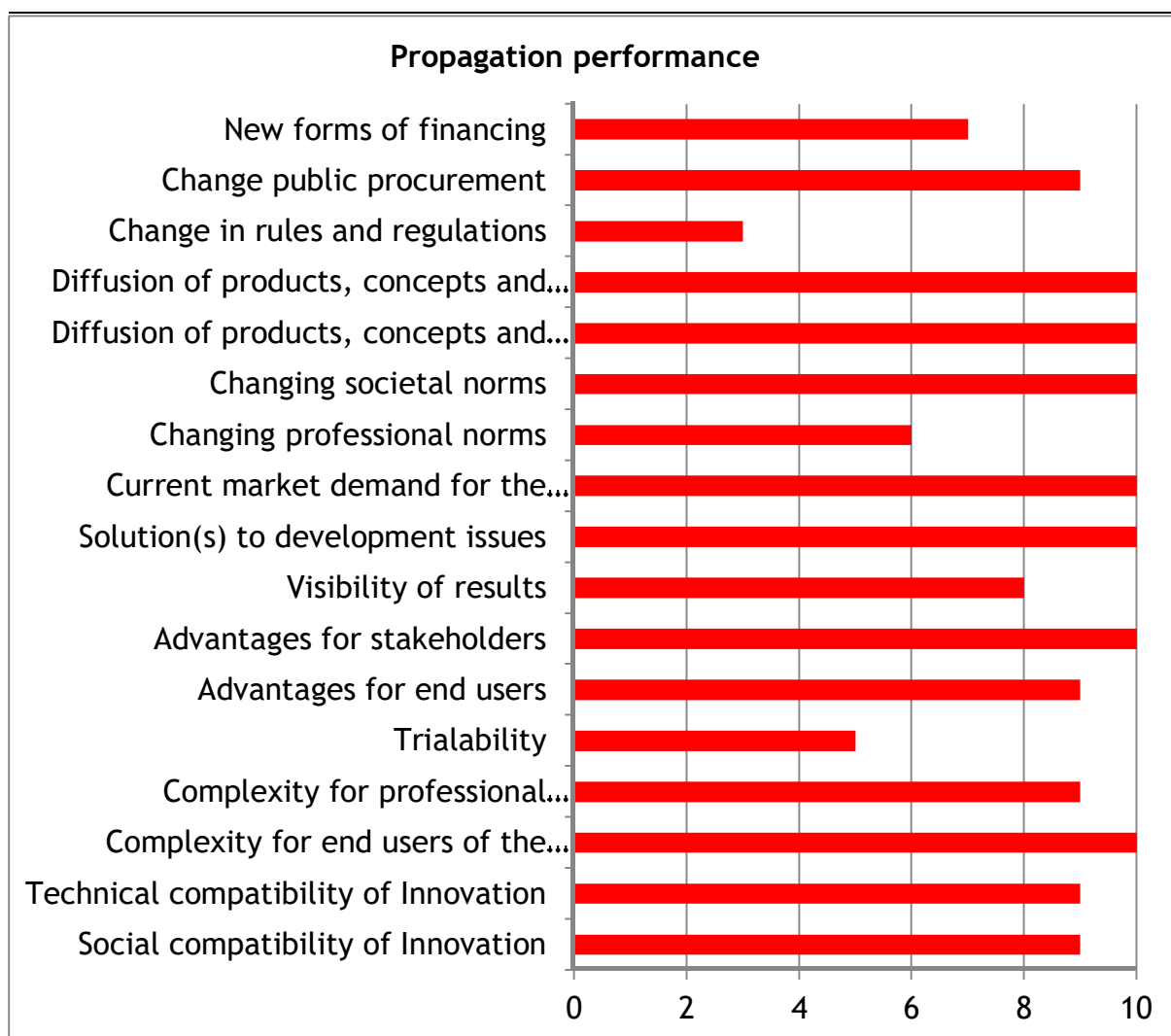


Chart 10. Intellifarm B4U assessment _Propagation performance

Greater concern over greenhouse gas emissions worldwide give Intellifarm a high potential for propagation; those gases, which absorb infrareds emitted by the surface of the globe and thus trap heat in the atmosphere, may be the cause of extreme weather conditions and climate change of which governments are getting more and more concerned. Additionally, Intellifarm is very similar in use with older traditional barn systems, so much that end – users do not need further training for the new stables, but only light adjustments to minor changes. Furthermore, AgriFarm participates in specialized fairs, ensuring the promotion of their product. As a result, the new solution is getting interest nationally and from abroad as some English advisers and university people got who heard about the solution already manifested their interest.

Sub - Saharan Africa faces an intensive and extreme urban transition that will continue well into the 21st century; by 2035, the urban population is expected to more than double from its level in 2010, from 298 to a forecasted 697 million (UN Habitat, 2014). While this steep urbanization has the potential to act as a catalyzer for economic growth and human development, it also brings about tremendous planning issues, especially in an area which is not famous for its management efficiency. Therefore, governments recognize the importance of implicating the private sector in building the new economy, and put series of encouraging measures in place (Bielenberg et al., 2016).

Moreover, there is increased awareness about some specific sustainability issues. For example, climate change and its effects was the target which led to the recent engagements taken in Paris during the COP21 (21st conference of parties), especially towards developing countries; in fact, 10 billion dollars investment in renewable energies were made available from the end of the COP early December 2015 to 2020, an extra 100 billion dollars being raised every year as from 2020. Such a context constitutes as much a substantial incentive to state agencies as to entrepreneurs with climate mitigation or adaptation projects; it also favors international collaboration and partnerships, and further opens up the global market.

The project in scrutiny here is a recycling business which makes use of food waste people discard into a useful resource. Within such a process, two parameters are important to consider (Tambudze, 2013). On one hand, the how to source the material should be considered, involving obtaining the products by collecting from their point of utilization or incentivizing users to bring them to a determined location. On the other hand, the how to convert the collected material into a set product is critical, and may underpin the inner project or discredit it. For the project on hand, waste is collected directly from users and transformed using low - energy techniques, so as to maintain the lowest carbon footprint possible.

Section 5.3.1 Introduction to the project

MEGAECOFIRE is an ecological response to the garbage heap and city congestion of Douala, economic capital, biggest city and principal business hub of Cameroon; in fact, although the municipal hygiene improved widely these last ten years, nothing is organized as yet concerning waste disposal, creating smell discomfort around collection centers. Moreover, the project offers an alternative to the exploitation of firewood, in a context where wood remains the main source of energy for households. Muller TENKEU, its promoter, ensures the result is charcoal made from food waste through simple, low - energy techniques and therefore characterized by a reduced carbon footprint (Kouagheu, 2015).

Project location	Douala, Cameroon
Initiator(s)	The Ecology club of the University of Douala
Short brief	KEMIT Ecology collects organic and biodegradable waste from neighborhoods and markets in Douala, which they transform to produce MEGAECOFIRE, an ecofriendly coal
Type	New build
Spatial scale	Single building
Site characteristics	Grayfield
Sectors of innovation	Pollution, adaptation to climate change
Type of innovation	Technical
Origin of the idea	Opportunity – driven
Other parties involved	Research center in vegetal biology and physiology of the University of Douala Living Earth Cameroon foundation Douala business incubator
Time to market	Operational now
Status	Completed/operational
Delivery date	2015

Project description	<p>KEMIT Ecology collects vegetal waste such as corncobs, sugar cane residues or cassava debris from the streets of the city of Douala, and transforms it into charcoal for domestic use. The transformation process starts by drying the waste first under natural sun, then into an oven that heats up to 105 Celsius degrees. Next, the obtained ashes are blended with water and kaolin, a natural binder abundantly available locally; finally, the resulting mixture is shaped using cylindrical molds, from which it is sold.</p>
	<p>This ecological coal presents two main advantages for the consumer. On one hand, it does not emit black smoke, and thus prevents damage to the underside of cooking pots, which in return may have a longer life. On the other hand, at 500 CFA Francs the kilogram (76 euro cents), it is twice cheaper than the traditional charcoal, generally available around 1000 CFA Francs. This last asset reveals its importance when comparing with the average income per habitat, which caps nationally at 60 000 CFA Francs (World Bank data, online).</p>
	<p>The project is host of the Douala business incubator, which supports the prototyping of the product as well as its commercial development. As a result, the project won the Cameroon Startup Labs 2014, an Italo - Cameroonian venture competition that aims at accelerating startups. The subsequent international visibility secured negotiations with potential partners in Turkey.</p>
Strong points	<p>Quality and efficiency – competitive Lower energy expenditures Citizens’ introduction to garbage sorting</p>

Section 5.3.2 B4U performance assessment

Unless otherwise stated, the information mentioned hereunder derives from a communication with the project holder Müller Nandou Tankeu in January 2016.

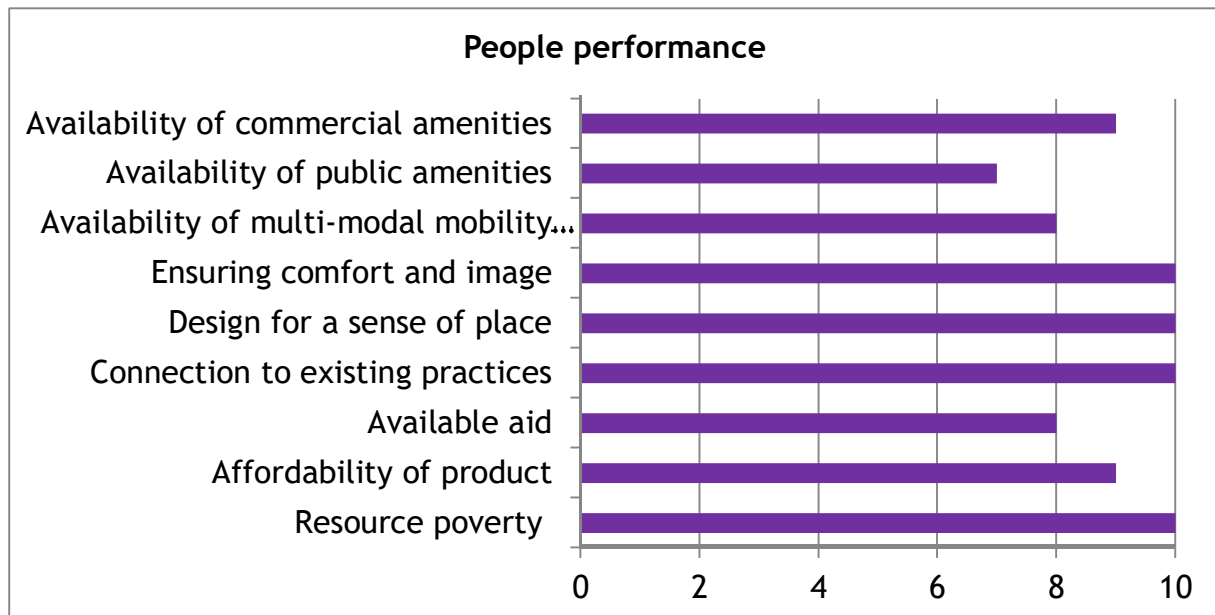


Chart 11. MEGAECOFIRE B4U assessment _People performance

MEGAECOFIRE has an explicit objective to improve the living conditions of its target population. In fact, the solution was set to produce a cheaper alternative to existing sources of energy available for cooking purposes, and thus to contribute to alleviate the energy deficit that many households face in Cameroon. Moreover, the project promoters applied some careful thought in choosing the location that would host the activities. In fact, *Monkey woodland* is a 30 hectare – mangrove swamp that used to be famous for its natural green landscape and, of course, its monkeys, situated in the heart of the economic capital, Douala. But with the exponential increase of property prices due to a steep urbanization, the place is being destroyed with hundreds of fortune houses being erected (Cameroon Tribune, 2013), scaring away its natural occupants. KEMIT Ecology chose to base their coal production on the mangrove with the will to do community education to environmental protection, and the team believes such a proximity to target - households is more likely to catch their attention and raise their awareness.

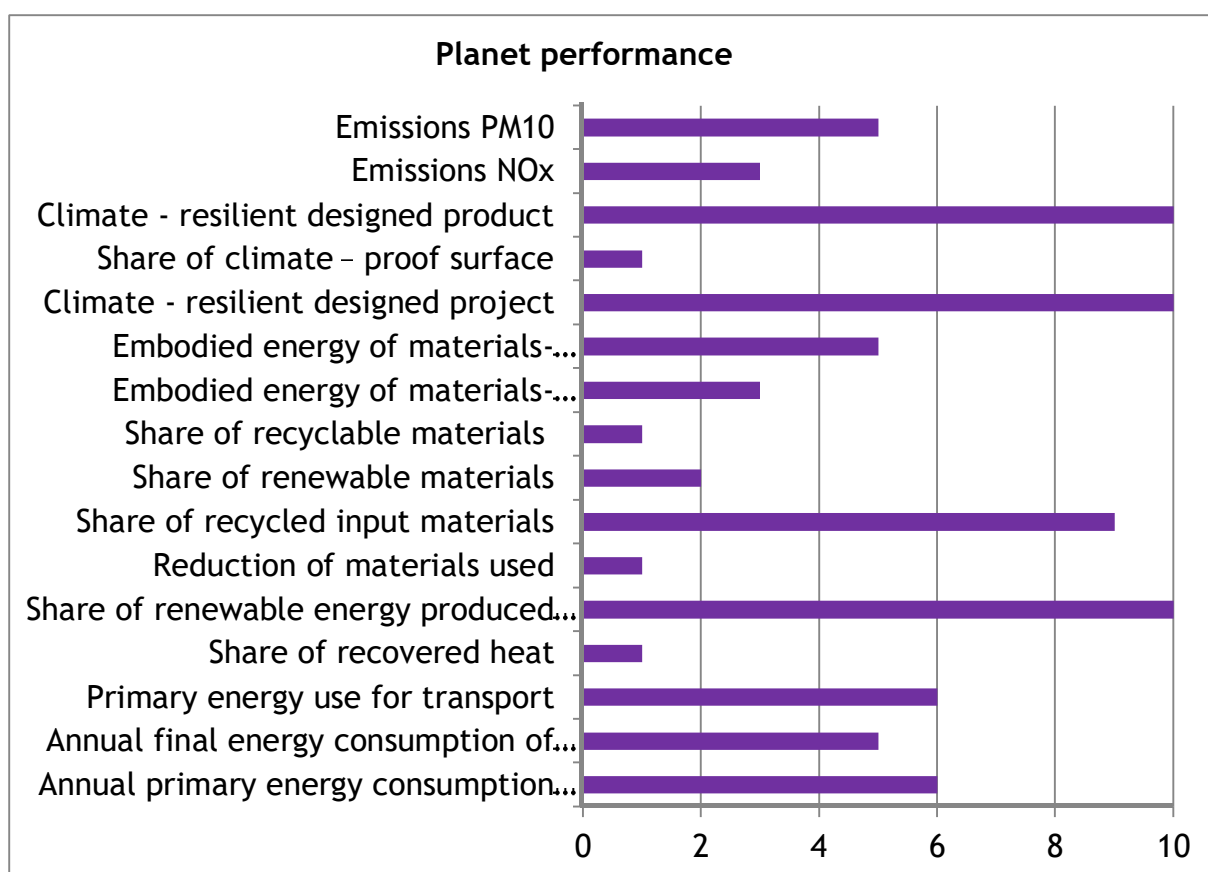


Chart 12. MEGAECOFIRE B4U assessment _Planet performance

The positive impact that MEGAECOFIRE has on the planet mainly derives from the nature of the material used to produce it, which is household waste and agricultural scrap. Moreover, the coal obtained presents better characteristics than its charcoal substitute, since it rejects up to 2 times less carbon dioxide in the air during combustion, in addition to the emissions which would have been induced in the extraction process. It is also a more sustainable alternative to fossil energies.

However, the process used for the production is very much handcrafted, only the compactor needs energy to function; if it considerably reduces the carbon footprint of the resulting product, it also raises concern over the impact of durability of this environmental score, particularly when production needs increase. To that extent, Nandou recognizes that the project already needs an automated dryer because although their location offers plenty of sun radiation and natural heat, guarantying steady production goes through mitigating hazards and changes in natural conditions, which they believe implicates automatization.

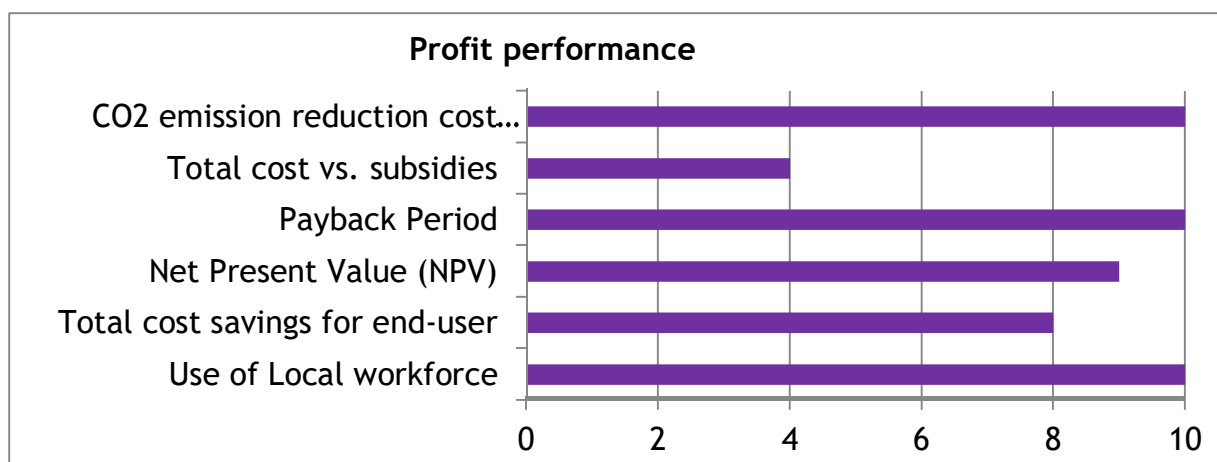


Chart 13. MEGAECOFIRE BAU assessment _Profit performance

The project implementation required a relatively low amount of cash investment. In fact, in 2014 KEMIT Ecology received support from the Living Earth Cameroon Foundation FCTV, an organization works to promote sustainable development and to facilitate solutions to the environmental problems facing Cameroon (FCTV, online). From 2012 to 2015, the organism conducted a project called *Low Carbon Energy* destined to increase the capacity of climate – insecure communities in order to participate in the fight against the threat posed by climate change by reducing the greenhouse gas emissions of the inhabitants of this city. Nandou’s project aligned with the FCTV objectives to promote a market for low-carbon products, to improve the health of disadvantaged households and the emergence of business opportunities and work; and the project received enough funding to buy necessary equipment needed to start production, i.e. their first container and their compactor, as well as a one year - paid rental.

According to the project manager, producing a ton of coal costs them XAF 25,000 which converts to about €38.00, and which they sell for more than XAF 53,400. Return on investment is then expected within 3 years, which should be a formality because there is already more orders than the production can deliver. Besides, annual coal demand is estimated over a billion tons in Cameroon while the actual market offer tops at 240,000 tons. The waste the team reuses in their production directly come from the markets, and they source it themselves; nevertheless, considering their potential expansion, they consider the need to increase the supply capacity to be their greatest challenge.

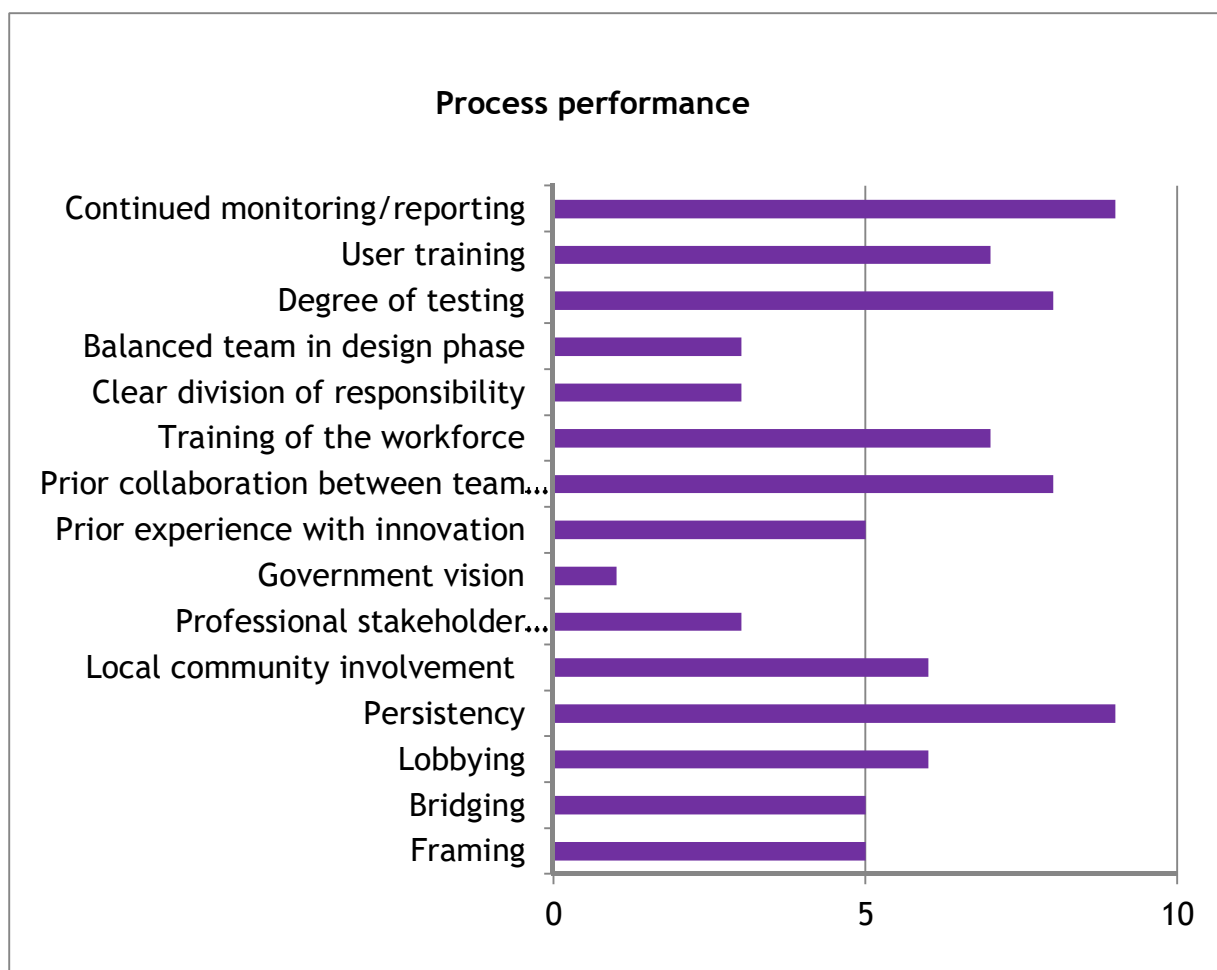


Chart 14. MEGAECOFIRE B4U assessment _Process performance

All members of KEMIT Ecology already knew one another before launching the MEGAECOFIRE project, which smoothens coordination within; in fact, they were part of the Ecology club of the University of Douala, and already worked on similar business ideas such as soap production from wastewater, biogas production from garbage, etc. Moreover, they received FCTV - subsidized dedicated training in project implementation and management, and administrative and financial management for all; and in conflict resolution, community mobilization and advocacy and lobbying for the leaders. This last particularly came in handy in getting authorizations from the local Major and regional Delegate. In parallel, in the team ensures the visibility of their project, with the aim of attracting financing, by participating in business fairs and competitions. In this regard, in 2014 alone, the project reached the final of the 2014 Youth Citizen Entrepreneurship competition held in Germany, and they won the local Cameroon Startup Lab competition.

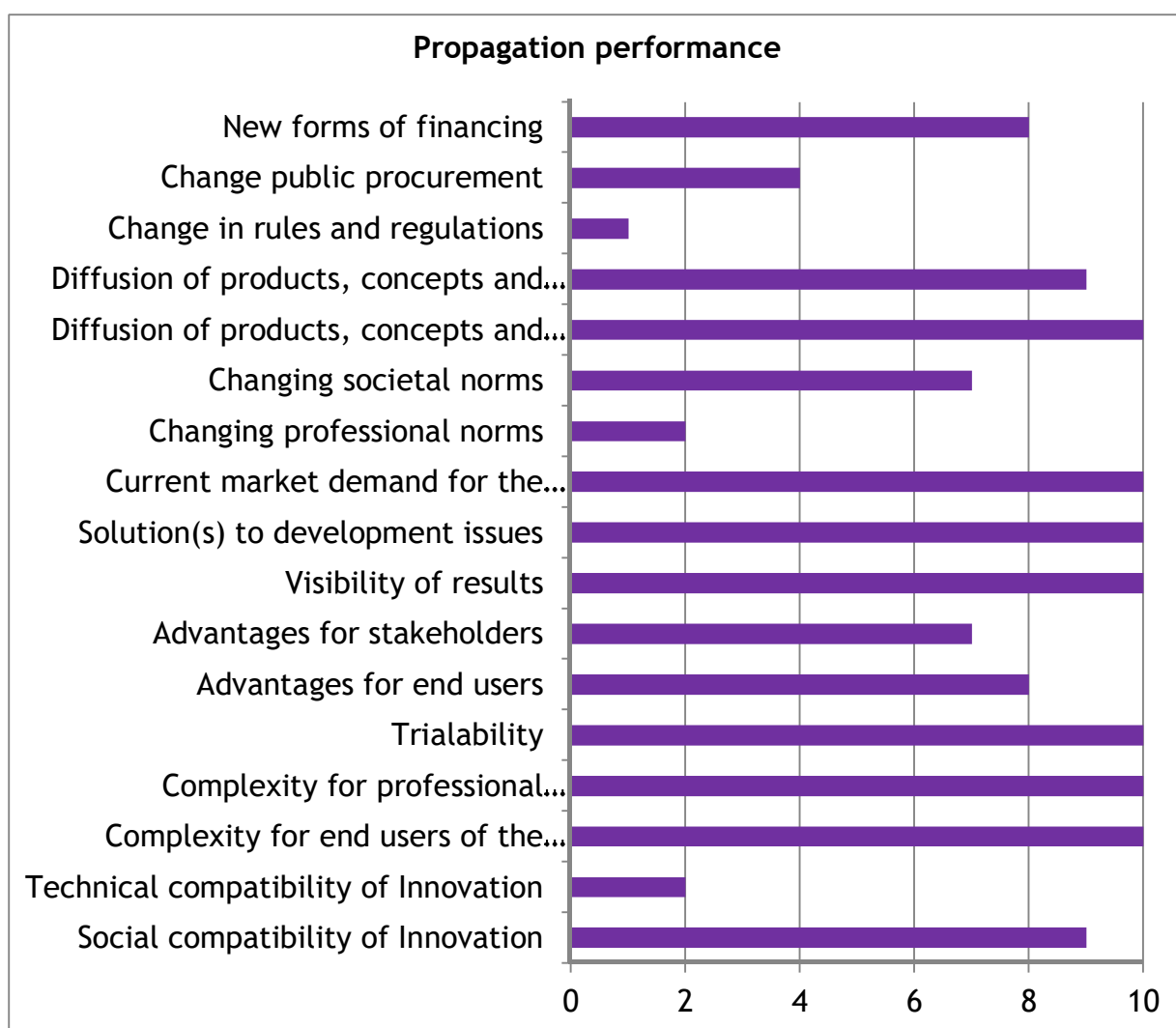


Chart 15. MEGAECOFIRE B4U assessment _Propagation performance

The propagation potential of the MEGAECOFIRE initiative appears high. In fact, the basic manufacturing process applied for the transformation of the organic material is widely used; it deploys a relatively simple technique, and the coal can be obtained from any organic matter: plant waste, food processing waste, etc. which are all available in important quantities everywhere on the globe (Emmanuel, 2009). Furthermore, coal is massively used worldwide for cooking and/or heating purposes as well as for carbo - chemistry and in the steel industry. However, regulations may not differentiate charcoal from vegetal - sourced coal, because the first is largely the most common; this implies that there might be a need for discussion with regulators before the project can be reproduced in countries with more restrained policies.

Part 5.4

CONCLUSION

The B4U assessment method allows for a holistic view of a project impact on five domains: its impact on people and the attractiveness of the area, its impact on the planet including its environmental characteristics and climate resilience, its economic and financial viability for its producers, end - users and others stakeholders, the aspects of its development process which contribute to its relative success and its potential for adaptation and replication.

The method is particularly adapted for the work at hand because of this sectoral approach it integrates in measuring the performance and externalities of a project. This allows for a clear view of the contribution of different aspects in the success or failure of the project, and enriches the analysis on the impact of the inclusion of sustainability considerations in the inner corporate strategy.

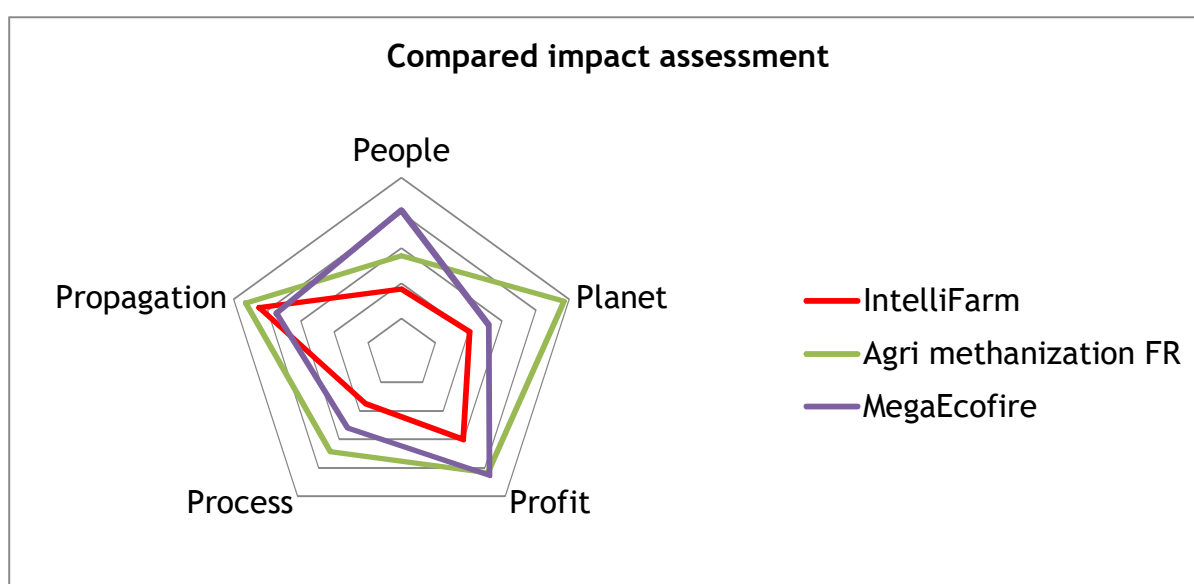


Chart 16. Performance visualization resulting from the impact assessments

The spider diagram in chart 16 above presents a comparative view of the results of the impact assessments, illustrated in charts 1 to 15 and detailed throughout the chapter, of the three projects from which the writer attempts to build knowledge. Next chapter provides in - depth analysis of those results.

Chapter 6. ANALYSIS AND DISCUSSION

This chapter discusses the knowledge extracted from the theoretical and the practical sources retained to answer the research question, namely how organizations can move out of business - as - usual to create and appropriate a corporate strategy that integrates sustainability considerations.

In its first part, the writer synthetizes current models on how to build a responsible strategy, since reorganizing and reshuffling theoretical data is considered one of the major ways in which theory can inform practice. In fact, academicians seeking research to inform practice sometimes find that the considerable volume of theoretical literature can be overwhelming, that many models which seem different actually overlap with one another and that it is rarely clear which theories are appropriate for a particular purpose (Pound and Campbell, 2015). Synthetizing the information from our theoretical models thus offers the opportunity to organize, evaluate and combine them for practical use.

In its second part, intelligence is built from study cases, using the design - based methodology adopted in the work. Indeed, the B4U methodology was originally designed with the aim to inform practice, but its scope was limited to the collection and the shaping of the data. Here, the analyst goes beyond to show how the structured data obtained can be further broken down so that critical elements that make the backbone of the strategy behind a certain initiative may be highlighted. Such information is critical for refining the corporate strategy and for shaping future projects.

In the last part of the chapter, the writer federates acquired knowledge and presents the most sensitive aspects in integrating sustainability considerations into corporate strategy and business practice.

PART 6.1 ANALYZING THEORY

The purpose of this part is to find out what the academia, represented by the three models chosen, say about how to integrate responsibility and sustainability considerations into the core of an organization. The researcher uses textual analysis techniques through TXM, an open – source platform offering support for textometry work. The platform was found particularly useful in identifying various positioning on the topic of corporate responsibility, examining overall patterns and exploring the material further.

The first stage of the analysis involved collecting articles, reports, posts, comments, etc. about the models under scrutiny. Because the initiatives are relatively recent, the search was not restricted by date, but only to the certitude that the material translates their author's recommendations and/or plan. As a consequence, only material made available on the official website linked to the initiatives' authors and practice guides themselves, was considered relevant to the study; in fact, the writer considers the publication on their website as proof of endorsement. For those with no official website, the researcher retained the publications of the author on the recommendations. Hence material sources used were:

- 'sharedvalue.org' for material about the CSV model;
- All documents Lester Brown published with the explicit words 'plan B' in the title, for material about his plan B, and 'bteam.org' for material about the B Team's interpretation;
- 'Nbs.net' for material about the NBS's recommendations.

Collection of the material was conducted on July 28th, 2017. During the process, the writer targeted only material about suggestions and guidance on the 'what to do' and the 'how to do it' of integrating responsibility issues in the core of operations, and thus discarded press releases, progress reports and other publications linked to the monitoring of the upcoming results, unless they explicitly served the chosen objective. A total of 368 units of material was then found relevant for the job, totaling 1471217 lexical units. Next step was to conduct a thematic analysis of those documents, of which the results are concealed hereafter.

Section 6.1.1 Apprehension of the notion of corporate responsibility

Prime lexical analysis of the material confirms that the notion of responsibility is at the very heart of the message conveyed by the authors, but its apprehension is not uniform.

Michael Porter and the Network for Business Sustainability both refer a lot to ‘sustainability’ (n = 248 and n = 5070 respectively); however, the word does not seem to reflect the same idea to both authors. In fact, Porter insists on ‘business’ (n = 2340), ‘companies’ (n = 1318), ‘company’ (n = 1484), ‘opportunities’ (n = 439), etc. showing that he refers more to sustainability strictly seen from the organization’s perspective, typically in terms of durability and availability of resources. The NBS, on the other side, illustrates a more holistic stakeholder view of the notion of responsibility, as they use interchangeably ‘business’ (n = 4914), ‘capital’ (n = 1222), ‘community’ (n = 1214), ‘companies’ (n = 1206), ‘firms’ (n = 1195), ‘corporate’ (n = 902), ‘employees’ (n = 897), ‘organizations’ (n = 882), ‘climate’ (n = 879), ‘industry’ (n = 853), etc.

The authors also refer much to ‘philanthropy’, the donation of corporate financial resources: the NBS (n = 86) and Michael Porter (n = 104) thus clearly state their ambition to act at least in supplement, and even further in replacement of ‘corporate philanthropy’ (n = 14 for the NBS and n = 24 for Porter). In fact, Porter sustains that companies should move from ‘more traditional corporate philanthropy’ to adopt new approaches and leverage their actions in new ways. The NBS also advises not to ‘dabble in corporate philanthropy’, although they recognize the practice as part of the ‘forms of corporate community involvement’ and as an ‘engagement method’.

The Network for Business Sustainability also calls to the ‘conscience’ of the organizations (n = 3). Explaining their motto ‘embedding sustainability’, the Network exhorts to associate the responsibility considerations into the very culture of the organization, by identifying motivators, assessing levers that would catalyze the change so as to improve practices. They also make several references to ‘ethics’ (n

= 369), which Porter only does few times (n = 9) when he mentions ‘the nurturing of stronger business ethics’, ‘developing international codes of ethics and conduct’, focusing on compliance to good standards of ethics’, etc. Porter’s positioning of ethics in the process then seems to be at external level, so that it may guide conduct and ease the management of the relations with different stakeholders, and especially the society and its government. The NBS, on the contrary, appears to prone ethics at the internal level for the organization, with the ‘behavioral ethics domain’, ‘commitment to good ethics and corporate citizenship’, ‘examining the impact of ethics on employee behavior’, ‘commitment to ethics statement’, ‘discussing business ethics and values with staff’, etc.

The notion of ‘citizenship’ which might be expected from the NBS (n = 68) is, surprisingly, also present in the CSV model (n = 21). Investigating deeper, we realize that the term only appears in the reports of companies that are used as illustration by the author for further advice. This suggests that to the advocates of the CSV model, the notion of corporate citizenship may be utilized primarily for communication. Both authors agree, however, on the orientation of ‘CSR’ as a set of measures taken for the benefit of another stakeholder. Porter, for example, mentions ‘CSR’ and ‘corporate social responsibility’ (n = 186) in ‘CSR initiatives’, ‘lessons in CSR’, ‘CSR trends’, ‘CSR efforts’, ‘CSR operations’, ‘CSR programs’, etc. The NBS (n = 151) adds ‘CSR investments’, ‘stringent CSR mandates’, ‘CSR goals’, ‘CSR pressures’, ‘CSR issues’, etc.

In contrast to the above, it may be interesting to notice that Lester Brown makes very few explicit, wordy reference to the responsible attitude he suggests any organization is liable for. In fact, within the 26622 lexical units that composed the material related to the plan B which was analyzed, the only specific tag to responsibility was the use of ‘sustainability’ n = 4 times. However, the writer translates that absence as an effort not to label the attitude advocated; in fact, as discussed earlier in chapter 2, some scholars think that the use of specific terms may actually work against getting organizations to take a more active positioning towards societal issues. A look through the priority areas Brown suggests for the change confirms this primary assumption.

Section 6.1.2 The focus for change

Lester Brown appears outspoken about the areas on which to act for the change, basing his recommendations on the sectors or the resources for which he considers that the need is more urgent. Themes that take the better part of his discourse include ‘energy’ (n = 156), ‘electricity’ (n = 94), ‘wind’ (n = 92), ‘carbon’ (n = 57), ‘power’ (n = 56), ‘emissions’ (n = 54), ‘water’ (n = 52), ‘earth’ (n = 66), ‘climate’ (n = 31), ‘CO₂’ (n = 25), ‘renewable’ (n = 23), ‘natural’ (n = 23), ‘heat’ (n = 22), ‘coal’ (n = 21), ‘land’ (n = 21), etc. All of those map a clear orientation towards issues related to the planet, specific to the author.

To illustrate, the diagram below shows a comparison of some planet - related concepts that all authors mention in their postulate. The researcher evaluated the relative importance accorded, on the basis of how much the authors mention the term considered. Figures represented in ordinate are calculated by dividing the number of occurrences of the lexical unit monitored, by the total number of units in the material related to the model.

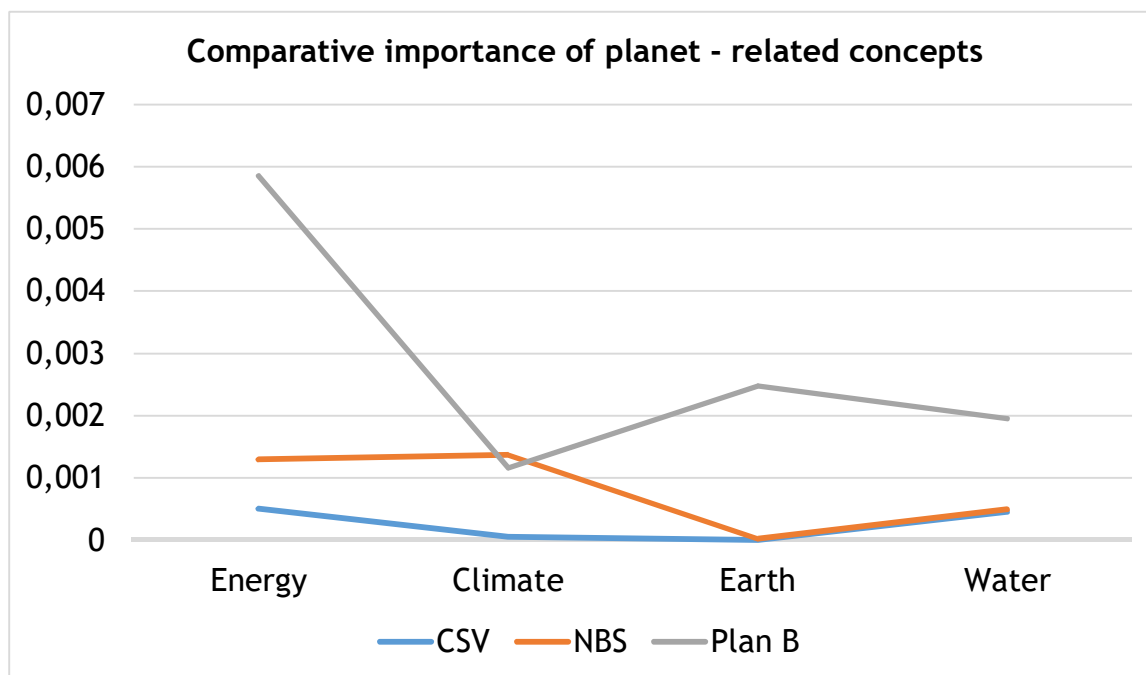


Chart 17. Importance of planet - related concepts per model

The chart clearly shows the important place of planet - related issues to the plan B. It equally demonstrates that although they are not as preponderant, the planet resources are also taken into account in Porter's and the NBS's recommendations on how to improve the way organizations position themselves. Concerning energy for example, Porter talks about 'to help incentivize our customers to use less energy', 'being efficient, smart, and innovative in energy usage' and about the need 'to move toward renewable energy'. This joins Brown's proposal to find 'opportunities to curb energy demands', 'keep global energy demand from increasing', 'reduce the amount of energy we use by reducing the waste', etc. The NBS, on the other side, is more about the technicalities linked to the topic: 'energy technology development', 'understanding the intersection between energy policy, investor behavior and consumer choice'...

The CSV model additionally suggests to assimilate concepts related to the people who might be impacted by their activities for organizations to thrive in the new way of thinking. Its author refers several times to 'community' and 'communities' (n = 598), 'health' (n = 643), 'education' (n = 326) and others. This way, Porter expresses the need for a strong collaboration among stakeholders and the advantages to get involved in their interactions. Similarly, the NBS is all about 'network' (n = 763), 'people' (n = 741), 'communities' (n = 474), 'groups' (n = 471), etc. Collaboration is obviously a key element of their DNA, especially when it is about bringing together clusters with different backgrounds, sensitivities and competences.

Lester Brown refers less to the impact of operations on people. Of course, he also mentions 'people' (n = 66), 'population' (n = 31) or 'civilization' (n = 20), but mainly either when trying to gather facts such as in '2.4 billion people projected', 'saving civilization is not a spectator sport', etc. or when referring to everybody in 'people are not sure', 'people tire of traffic congestion', 'people from all around the world', etc. Nonetheless, we may not conclude that Brown does not consider that impact as important to the new vision he extols, especially as he asserts in his motivations that 'what's better for the planet and its people is also better for business' and that their mission is 'to catalyze a movement of business leaders driving a better way of doing business for the wellbeing of people and the planet'.

Section 6.1.3 How much it costs

Now that there is a better understanding of how the models' advocates picture what organizations should aim for and where they ought to direct their efforts, elements that jump out from the data is about the cost of the change. In fact, the economic and financial constraint related to adopting a more responsible strategy is considered one of the main challenges organizations recognize. For instance, in chapter 2, we discussed that the needed change toward sustainability is believed to require a considerable amount of innovation, which comes with a great deal of incertitude and constitutes, in many cases, the reason for dismissing an initiative.

The first element that pops up to the analyst is the importance of the dollar as a monetary unit within Lester Brown's discourse about his plan B. In fact, the dollar sign '\$' is used no less than 82 times, while occurrences of the lexical unit 'billion' reach $n = 73$, which makes it the 7th most used noun within the material analyzed. 'Million' closely follows with $n = 60$ occurrences. In order to confirm the observation, the writer drew a diagram, published as chart 18, on a similar basis to that of chart 17. Here, she compares the weight of some lexical units related to cost which all models used at different degrees.

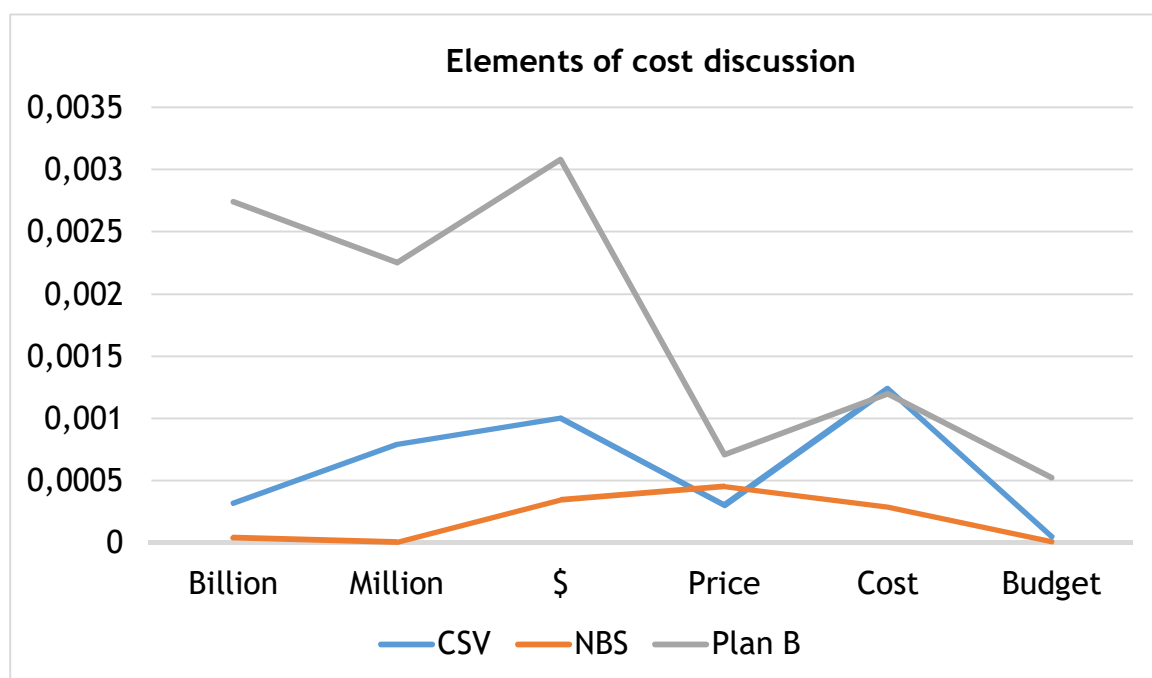


Chart 18. *Elements of cost discussion in the models*

The view of the chart confirms that Brown quantifies his recommendations more than average. The quantifications concern as much the resources he refers to in ‘stabilizing population at 8 billion or lower’, ‘planting trees by the billion’, ‘more than 1 billion tons of steel are produced each year’, etc. as the fiduciaries associated to measures proposed in ‘estimated to cost \$68 billion a year’, ‘the two components together \$16 billion for retiring highly erodible land’, etc. This can be translated as a genuine intention to make his recommendations as concrete and down – to – earth as possible, giving organizations a draft of financial feasibility of the measures, an element without which no management decision can be taken.

As indicators of cost, the Network for Business sustainability refers more to ‘time’ (n = 639), ‘work’ (n = 636) or ‘support’ (n = 321). Given the type of partnership they offer, that focus seems justified. In effect, the NBS is a group of academicians working in sessions groups with practitioners. Therefore, they concentrate on the more theoretical principle of the model, and leave to their professional partners, aware of and educated on the matter, the duty to translate it into information directly usable on the field. That, however, means that the rich material that the NBS open - sources from their work may not be fully exploited by a medium - sensitized operative or manager.

On the plus side, concentrating on theoretical work means that the NBS can investigate some concepts further than they would not be able to otherwise. For instance, they are the only one to extensively discuss the readiness of the customers to pay more for products and services produced in a more responsible manner. They associate readiness to ‘pay more’ (n = 48) in ‘consumers are ready to pay more for green products’, ‘consumers are willing to pay more for ethically produced goods’, ‘consumer willingness to pay more for a socially conscious choice’, etc. The plan B, meanwhile, does not look into any other incentive to change than their conviction that the planet needs it in order to avoid catastrophes that would otherwise negatively impact corporate activities. Thereupon, Brown rings the alarm about numerous phenomena: ‘rising carbon emissions go far beyond agriculture’, ‘harvests are shrinking’, ‘water tables are falling’, ‘eradicating poverty is a priority goal’ and many others.

Section 6.1.4 What to do

Each model under scrutiny has precise indications about how to put in place the new plan they propose. Michael Porter's is all about 'value' (n = 2486), and specifically 'shared value' (n = 1747), by seizing 'opportunities' (n = 876). He thus seems to position himself at conquest stage, seeing the organization as an ever - growing entity always seeking for ways to expand. This is confirmed by the use of the term 'new' no less than n = 820 in 'identify new market opportunities', '36 new products which are what I call candidates for breakthroughs to world', 'need to find new solutions', 'support the development of new initiatives', 'deliver new avenues for growth', etc.

The NBS also talks about 'shared value' (n = 206) even in their very mission, since they mention 'we want to develop an understanding of shared value not only as an outcome, but also as a motivation'. Lexical concepts the Network associates with shared value include 'long - term relationships among stakeholders', 'sustainability innovation', 'business sustainability', etc. It illustrates that the effort, according to the NBS, is to be directed to the corporate philosophy and philosophical stand. The objective seems to be to play on the 'social' (n = 3350) side of the interactions the organization has with its stakeholders, in 'organizing social activities for employees', 'non - merchant social behavior', 'social inclusion programs', 'positive social interactions', etc.

Lester Brown asks for a profound 'restructuring' (n = 30) with his plan B, and he appears to target sectors indifferently in 'restructuring the world energy economy', 'restructuring the US industrial economy', 'save an enormous amount of energy by restructuring the transportation sector', 'restructuring taxes', etc. But his positioning on a precise phase of the organization lifecycle is not clear; in fact, when Brown talks about 'value' (n = 11), it is to refer to general concepts of gain in 'value chains', 'managing financial value', 'track social and environmental value', 'track our performance against multiple forms of value', 'delivering long - term value', etc.

Section 6.1.5 Conclusion

Our thematic analysis shows that the models that make our theoretical basis, Michael Porter's creating shared value, the NBS' embedding sustainability and Lester Brown's plan B, have different angles from which they recommend to integrate responsibility considerations into the very being of an organization. In fact, while Michael Porter refers to 'sustainability' to indicate the durability and availability of resources, and other resource issues perceived from the point of view of the entity, the NBS uses the same lexical term in a more holistic view and with all stakeholders in mind. Moreover, the Network advocates ethics at internal level, within the structure, whilst Porter reflects ethics at external level between the organization and its different interest groups.

It has also been revealed that although Lester Brown avoids tagging responsibility, the plan B's engagement towards a better practice of business is visible, especially concerning issues related to the planet. In addition, Porter and the NBS include issues related to people in their prime objectives, the first referring to the benefits of making sure to integrate other's needs (create shared value) and the second more to the knowledge richness induced by working together (build strong communities of knowledge). Presented this way, it is easy to see that none of the models contradict another, but that they complement particularly well one another.

Propositions on how to take the new stand take the same variety of directions among our authors. Lester Brown's approach is to start anew from scratch, forgetting all the standards and practices we have learnt, meanwhile the NBS recommends working on the culture and inner philosophy of the organization, so as to reconsider the importance of things and anchor new values; and Porter suggests to be in an expansion scheme, create breakthroughs, develop new initiatives and conquer new opportunities. While not all authors evaluated the amount of effort necessary to implement what they preconize, there seems to be a consensus that, at least on the long - run, the movement is economically viable. The next part gives an insight of how it all works in practice through case study analysis.

PART 6.2 ANALYZING PRACTICE

This part investigates the strategic choices behind the setting – up of a project that is built upon solving an identified social or environmental problem. It should be noted that the assessments and their deriving interpretations derive from information about the projects at a given *t* time, with *t* representing the moment when the respective instigators shared insight with the analyst. Consequently, it is not the aim of the research to depict any kind of stable truth in what the projects *are*. Additionally, conclusions expressed here are not meant for comparison among projects, the plurality of initiatives merely suits for observing differing strategic orientations and their respective impact on the outcome.

Section 6.2.1 Impact on the people

One important feature that comes up from all three projects we analyzed is related to the importance of the perception that the local community has with respect to the activities of an organization. What is generally referred to as social acceptance, has indeed had much impact on the project outcome. Pierre Claudepierre, one of the prime shareholders of the first agricultural methanization unit in France, recognizes it himself, it would certainly have been less hard to implement the initiative if at least the population adhered to it. The MEGAECOFIRE project illustrates it well.

In fact, KEMIT Ecology, instead of addressing a big scale farm producer for their residues, chose to reach popular markets and convince small vendors to assemble the raw material needed. The choice is, by no doubt, accompanied with a high risk factor associated with the reliability and consistency of the supply chain, an essential parameter that enhances productivity, cuts costs and warrants inventory to be delivered to customers on – time. But the small tradesmen and women, in the national context, form a representative proportion of the popular class, by far the biggest; engaging them in the project at that early stage was then a first – class marketing stroke that helped them gain influence in preparation of eventual negotiations with the authorities.

Intellifarm, on the other hand, considered that it might be better to deal with the social acceptance constraint of their project by adding its causes to the product specifications: knowing that olfactory nuisance is the prime cause of conflict of the prospected clients with their neighbors, AgriFarm choose to concile both their clients and the neighborhood's interests. Upshot is that all parties at stake gave a try to the initiative and contributed, where needed, in gathering conditions for everything to work: exploitation permit, partnership with Agro Business Park, subsidized loans, etc.

Affordability is another element that, in the light of our cases, may affect the success of an initiative; Intellifarm's struggles demonstrate that making sure that the prospected clients have the capacity to buy is key. In effect, although the product they offer seems very profitable to its consumers, the activity pains to take off because it does not fit those consumers' expenses habits, and thus looks like a superfluous effort to be made. MegaEcofire's coal does well in that domain, because their product comes in direct replacement of an existing, popular one, and is offered half the price. Claudepierre's methanization unit cost does not fit an existing line of expenses per say, but it proposes to exponentially increase the benefits of a planned measure for a little extra.

It might also be meaningful to notice that taking into consideration the people impacted by a project may happen at different stages. Firstly, at prospection and definition stage the project has the opportunity to test its attractiveness on the market as well as the important channels that condition the activity, just like Kemit Ecology did with their supply channel. Secondly, at development stage it might help consolidate the project idea and structure it better according to the resources available; AgriFarm invested much time in that phase to build a powerful network, first from their actual working employer and then with a wider group, Agro Business Park. Thirdly, the integration might happen later in realization stage, especially when pressure groups are too difficult or lengthy to communicate with; for example, Claudepierre went through with their initiative before they exposed it to local authorities because they felt contacting them beforehand would have caused major delay, while afterwards there were compelling figures to do the convincing.

Section 6.2.2 Impact of the proceedings

Getting approval to launch an activity with deviates from traditional practices may be a real burden. Unfortunately, it is generally the case for entrepreneurs who think out of the box, such as those who want to integrate responsibility considerations into their business core. In fact, if persistence is already a characteristic that initiators need, our case studies reveal that is even more vital for the kind of projects we are interested in here. Claudepierre reveals how painful the whole process of concretizing their idea was, but insists on the importance of their indomitable spirit, never to let any impediment convince them to give up on their ambition. Nandou from KEMIT Ecology also reveals that most of his original team left the project at technical development phase, because it was so demanding whilst the results were still too far to see.

But personal conviction is not always enough, some external stakeholders might be too impactful to be let out; this is sometimes the case when there is a strict legal framework that governs the sector. Claudepierre learned it at their expense when launching their methanization unit, since he had to organize it all from scratch. The purpose of their lobby was to communicate with the government about the potential positive effects of their project, with the hope to obtain some support that will make the business more profitable. At least, Claudepierre did not have the constraint to get approval before the installation can be made, as it was the case for Intellifarm for example. Where the sector is not regulated, this might mean negotiating every terms of the agreement. To that extent, the stricter environmental demands from the European Union served well Claudepierre and AgriFarm, meanwhile MEGAECOFIRE project leader choose to play his private network.

Getting an extensive pool of knowledge is another important feature that stands out from our cases. First layer of this dimension may concern the master of the techniques and technology that ought to be used for manufacturing the product or for producing the service. The team building the first French agricultural methanization unit imported the knowledge in two steps: first they went to Germany

to work on similar, running projects so that they could have a realistic idea of its implications, and then they imported some skilled personnel that would help them start. Second layer may involve understanding the target customer's needs: here, Agrifarm shows, it may be useful to be already in practice in the sector, or at least to have access, mostly for informal discussion at this stage, to the potential clients. To that regard, KEMIT Ecology explains that business incubators may come in handy because of the variety of profiles they offer. Third and four layers of required knowledge may be defined about the business environment and about the skills and experience of the staff, for which partnerships with organizations in similar business mightily aided Claudepierre and Agrifarm.

Getting market attention is an additional problematic which may be accentuate for initiatives that target a social or environmental issue. In fact, most of the times the end - goal of the activity is to sell a product or service; especially when what is offered is innovative, it seems imperative to attract attention and build demand for what has been created. Doing that goes through understanding precisely who the ideal client is before spending time and energy getting their attention. KEMIT Ecology advice would be to blend in: make real estate infrastructures as close as possible and involve them in the business so that they identify to it. From AgriFarm, the advice would be to secure one, renowned client that will increase the visibility of the organization and install trust.

Trust relationships are vital to the conduct of business. In effect, some basic level of trust is required just to have employment contracts or to engage in commercial transactions, AgriFarm's feedback establishes. KEMIT Ecology demonstrates that where there is trust, it is easier to grow and nurture the activity. However, trust is fragile, mysterious and often elusive, and it is almost impossible to tell exactly where it originates or how it develops. AgriFarm integrated a trusted network, Agro Business Park, so that they could reclaim some legacy. Claudepierre's quest for trust led him to give up his administrative position in an act of good faith, but the instigator reaffirms that since the unit is up and running, he feels like the sacrifice of career was well worth it.

Section 6.2.3 Impact on the planet

One prominent planet impact that arises from the B4U assessments is linked to climate change. The climate change challenge indeed manifests itself via regulatory standards in the agricultural sector, where stricter regulations mean regular expenses to live up to the new standards; Claudepierre actually apprehended the situation as an opportunity to take adaptation measures that would anticipate future adjustments. Climate change similarly affects consumer preferences through awareness campaigns conducted towards its most noticeable negative effects; KEMIT Ecology surf this wave to design a product that meets the newest expectations set globally, and their solution attracts interest from all over the world. It is a nuance, but climate change might also influence directly the productivity of an organization, posing a threat to their current operating model and to their expansion potential. The situation is bulging in the dairy farming where there is an ever increasing need to improve yields in order to remain competitive, a context in which organizations such as AgriFarm can thrive in building a successful business model.

Pollution seems to be another issue which impacts our cases' operations. In general, an obvious implication is that pollution, and especially air pollution, provides a risk to employee health with coughs, sore throats and asthma attacks likely to become more frequent; in fact, a study conducted by researchers from Columbia University, the University of Southern California and the University of California San Diego, reveals that labor productivity falls when air pollution rises (Chang et al. 2014). This may affect employee productivity, but also talent attraction as the most polluted places are increasingly be seen as less desirable places to work and live. Furthermore, our analysis highlights that pollution affects policy developments, which in turn mightily involve corporate strategies. Stricter laws and pollution control regulations directly affects thousands of businesses across a range of industries, but it also indirectly involved millions more even in services. Therefore, adopting the proactive attitude Claudepierre, AgriFarm and KEMIT Ecology had, taking the lead and settling as pioneers in their respective fields of expertise might be the most beneficial mindset.

Today energy is getting more weight on the corporate agenda; as discussed so far, there are extensive environmental, social and business trends, including climate change and global carbon regulation and rising expectations about corporate environmental performance on one hand, but also important breakthroughs in energy technologies and business models, and decreasing renewable energy prices on the other hand. These megatrends change the context in which businesses operate, and expose companies to new risks and as well as to new paths to value creation. Our cases show that the choices an organization makes about their energy sourcing and consumption can profoundly influence their cost structure, and how they manage the environmental and climate impacts of their energy use, principally carbon emissions, is an increasingly important differentiator for consumers, investors, and corporate customers. KEMIT Ecology, for instance, make their engagement to help dispose of city waste their prime selling argument, demonstrating to their clients that the organization cares about their wellbeing. Agrifarm and Claudepierre used the same line of argument to engage the support of selective business networks and local authorities.

Last element that was evoked by our project initiators and which will be discussed here regards the growing importance of materials management in an effective strategy. As a matter of fact, growing demands in markets is causing a dramatic increase in demand for resources and supplies of raw materials are becoming more difficult to secure. But companies can take steps to increase resource productivity and unlock significant value by minimizing costs while establishing greater operational stability; Claudepierre shows how this can be done with a little extra time and much motivation. Indeed, organizations could significantly cut their product costs by reusing materials, components and by - products. AgriFarm additionally demonstrates that a cheaper, cost - efficient way to address resource costs and constraints might be to optimize the infrastructure already in possession so that it can increase its output.

All these elements have a proven impact on the profitability, and thus on the durability of the activity.

Section 6.2.4 Impact on the profit

Carbon footprint used to be left to environmental activists. Nowadays though, organizations are concerned about the changes their carbon footprint could generate, which might explain why all three of our entrepreneurs mention it. In fact, carbon taxes, quotas and penalties are being implemented, deeply modifying how organizations do their operations, especially since the Paris agreement on climate in 2015. Moreover, carbon emissions can be regarded as waste when it is not recycled or reused; a study published in 2011 revealed that a 20 percent reduction in carbon emissions results in potential financial savings of an average of 2,100 dollars per year for a household (Jones and Kammen 2011).

On the reverse, Claudepierre and AgriFarm considered carbon footprint as a new parameter that presents with a booming new market and a wide range of possibilities to create new revenue streams. Moreover, the emerging carbon regime creates a carbon currency that can be manifested in many ways: for one thing, carbon is becoming an economic indicator for efficiency along the company supply chain, and for the other, because no for-profit organization was interested in carbon emissions decades ago, there is everything left to be created. KEMIT Ecology for example, with their product, interest as much households, garbage disposal services, creating as many potential markets for their solution.

Besides, resource poverty may notably influence the activity. In fact, resources have a limited availability for each period, which can be fixed over the complete scheduling horizon but can also be variable with upward or downward jumps; whilst the corporate activities require a stable supply. In the electricity sector for example, this phenomenon is used to explain the variation in tariff according to the period of the day or of the year. Finding alternative, stable supply channels, in the light of building a methanization unit for an agricultural farm, thus protects organizational continuity, and allocating resources to those new channels links these resources and their corresponding costs to individual activities and creates value for the activity's resource demand.

Our cases equally highlight the place of energy management in the profit structure; this new generation of businesses is taking energy efficiency to another level to reduce their annual energy costs. One way to lower energy costs is to produce their own energy, Claudepierre would say; renewable technologies provide on – site power solutions to farmers as well as manufacturers, retailers and other businesses, and prove to be adaptable solutions for businesses concerned with cutting their power bills. However, doing so is very expensive, and almost necessarily goes through a substantial system of subsidy; but such a system presents a high durability risk: with increasing expenses and accentuated public needs, allocation of public resources cannot be guaranteed.

Moreover, depending on subsidies means more and closer communication needed with authorities. Our sample in general, and Claudepierre in particular shows how costly this can be. It is understandable that administrative procedures are not inherently undesirable, modern governments could not function without using administrative procedures to collect information and regulate market activities as necessary. Still, the burden is such that entrepreneurs are sometimes forced to spend on some external aid that would set up, monitor and fully manage the big information flow. Furthermore, relying on subsidies for a long time often implies getting tied to a certain way and rhythm of proceeding, the one of the public sector, which might not be the most appropriate for business.

Last element that will be discussed about how integrating responsibility considerations into the core of organizations affects their profit, concerns the image the initiative depicts. Claudepierre explains that he is so proud of the methanization activity they have started, that they have talked around a lot about it; an unexpected consequence is that several additional farmers in the area were seduced and asked to contribute to the project with their waste. As a result, the production of the activity is further increasing. KEMIT Ecology, meanwhile, pride themselves to have received more purchase intentions than their start – up can deliver within the next few years, after buyers learnt about their mission. Lastly, when the time comes, AgriFarm should have more facility attracting the best talents, thanks to their exposure with the Agro Business Park.

Section 6.2.5 Conclusion

Our analysis of the observation of how organizations embed responsibility concerns into the core of their activity, uncovers that they all have a singular apprehension of responsibility and how to practice it.

Firstly, Claudepierre started the initiative with the conviction that they can achieve more, for themselves and for others, with the resources that they have. It is then at ideation phase that they anchored more aspects of responsibility. Targeting the energy resource, they contributed in building up a coordination of regulations, network, knowledge and expertise that would make it easier for the local community to identify and appropriate the philosophy, and for other entrepreneurs to replicate the initiative.

Secondly, AgriFarm seized the opportunity that the network they belong to offers, in targeting carbon emissions, one of the most prominent sustainability problems of their sector. In ideation phase already, they realized that the solution they were designing has applications in numerous sectors, especially the pig and cattle breeding. They also made the most of a stricter legal and regulatory context to satisfy and conciliate the interests of disillusioned and unmarked farmers, a watchful population and a regional department ahead of its time.

Lastly, KEMIT Ecology ties external interest groups to all the main phases of their project, from prospection to production. Their responsibility focus seems to be on the planet and its natural resources, and for which they are determined to involve the whole community. Their solution is easy to try, technically basic to operate and well in line with consumers' habits, and the results can be gauged almost instantly. Furthermore, their progressive education of the local populations in selective sorting might open up to other revenue streams.

In the next part, the researcher analyzes how insights from the theory base cross with those from the case studies.

Part 6.3

BRIDGING THEORY AND PRACTICE

The understanding that all organizations, profit and non - profit, need to participate in solving existing and uprising societal problems seems to be a general agreement. Now, there is some divergence about what it means and how to talk about it.

Some believe that independently of the positioning of an organization based on Zadek's four stages of issue maturity (Zadek 2004, see section 2.2.1 for more details), the recurrent motivation is to make sure that their operations and activities endure in time. Michael Porter thus created a model about Creating Shared Value, which directs the corporate strategy towards ensuring durability. To them, this means going beyond ordinary acts of philanthropy and taking ownership of the issues on hand, making sure to unlock otherwise unexploited value and gain competitive advantage.

Others trust that only by all stakeholders working hand in hand can the communities be efficiently empowered, and their belonging organizations by consequence (see section 2.4.2 about the advantages of community empowerment for its local businesses). It is on that motive that the Network for Business Sustainability works at bringing together practice and theory, and at fostering collaboration and exchange of insight. Initiatives like Intellifarm which were designed with that state of mind, illustrate that by promoting dialogue, responsibility and sustainability practices will be anchored in the conscience and the very culture, and their results might be more prominent.

A third group attempts a practical approach, all about preserving natural resources. Their belief is that in the current situation, optimizing sustainability's 3P resources (people, planet and profit) comes down to preserving the planet's resources, and the others will follow. Several entrepreneurs, in the light of Claudepierre and AgriFarm for example, demonstrate that such a business model can be equally, financially and economically viable. They do not encumber themselves with a particular lexicon, but Lester Brown, pioneer, exposes the profound need for a plan B, radically different from business as usual.

Section 6.3.1 Start from scratch

It seems evident today that the technics in use and standards in place are inefficient; the modern economy faces a crisis which she can only overcome by radically reinventing, rather than adapting, the way she operates (Michèle Debonneuil in Mahlouji and Anaraki 2009). In fact, anarchical development has accountable consequences on the availability of resources, and disastrous implications such as food insecurity, accentuated droughts, water scarcity, fast degrading health conditions, etc. (Lester Brown, read part 4.2 for more details). It then appears essential to face the fear of newness, be methodical and structured, and pursue responsible, disruptive innovation.

In effect, the Network for Business Sustainability sustains that “resource - constrained innovation makes the most efficient use of assets at hand and produces steady operational improvements” (Rowe 2013). The implementation of the first French agricultural methanization unit confirms that assertion; changing regulations related to pollution and greenhouse gas emissions led them to design and successively improve a system that would go beyond legal requirements to provide costly energy resources. Going further, the objective consists in building a personalized experience by understanding people’s needs and creatively discovering the best solution to meet those needs (Brown and Wyatt 2010).

This means, as AgriFarm illustrates, that pursued responsibility features need to transpire in the product specifications, set of requirements that provides product teams with the information they need to build out new features and functionality. The goal is to take into consideration parameters like the expected effect on the organization bottom line, the target client and their profile and needs, the motive for building the solution and how it will affect the end - user, etc. This way, it gives the team relevant context to help them make informed decisions as they design and build a solution, rather than simply attempt to draw concordances when it is time to market it.

Section 6.3.2

Adopt the appropriate attitude

If it is generally admitted that entrepreneurs are determined, confident and fearless, those that embed responsibility considerations, sometimes referred to as social entrepreneurs, go even further. In fact, because they think out of the box and take innovative paths, they need to combine visionary and real - world problem solving creativity, with a strong ethical fiber and a sane obsession with their vision of change (Bornstein, 2003). Claudepierre admits it, such an entrepreneur should be passionate and be ready to make great sacrifice for their cause, because in his case “there were major drawbacks [especially] from the authorities, simply because anything that does not fit the usual practice is hardly ever accepted” (2014). Integrating responsibility considerations thus requires rooting a whole new set of values into the very culture.

The NBS’ culture wheel (see section 4.3.3 for more details) illustrated well that the first requirement to becoming a more responsible organization is to reflect those new values in formal as well as informal corporate practices (Fishhoff 2014). In fact, those assumptions which are considered valid within organizations are of crucial importance, as they translate the correct way to perceive, think and feel in relation to problems (Thompson 2001). The study cases chosen for the research confirm that organizational culture may help in the process of turning plans into actions, and thus confer distinctive, competitive advantage.

An additional aspect of the appropriate attitude to have, which comes up from our study, concerns being proactive. Stephen Covey cuts out the word ‘responsibility’ as response - ability, that is the ability to pick the response (2005). From our sample, we deduce that being proactive may imply to gain more flexibility in finding your market like Agrifarm, to enhance self - improvement and awareness and adopt Claudepierre bold attitude, to see the big picture and understand long - term goals as per KEMIT Ecology; and common to all, to alleviate problems and issues before they happen, to be better prepared for the unexpected, etc. Being proactive also means gathering information that will help form scenarios for the future and subsequently aid decision.

Section 6.3.3 Form a pool of knowledge

The NBS considers that one of the most effective ways to build substantial knowledge is by fostering exchange and collaboration. Collaborating indeed propels the organization to become a learning entity and to consequently unlock opportunities for growth; it also optimizes the capacity to extend beyond the comfort zone, and in turn, stretch the boundaries of the organization. The MEGAECOFIRE project also demonstrates that collaboration reinforces self – awareness and strengthens commitment; by voicing their ambitions to the local population, the team clarified and anchored their commitments towards preserving the Monkey Woodland and participating in the city sanitation, thus creating extra motive to live up to the set expectations.

Porter advocates to organize collaboration in the form of local clusters. The NBS insists that it is important to bring together different sensitivities and competences, generating creative abrasion. By essence, ‘abrasion’ is a process of wearing down through friction, and is typically associated with friction in its negative form, but physicists would argue that friction in its purest form is energy, and can subsequently be turned into something positive. This is the basic principle of team work, and it certainly has at least as much potential in terms of business collaboration, if organizations leverage their differences and work to identify what can be complementary about them. Instigators of the Intellifarm projects, for instance, chose to share their business idea with current employers, so much that these last invested themselves and contributed in making the adventure a success.

Making an alliance with their bigger, better established employers also helped AgriFarm build some credibility vis – à – vis their local community. As mentioned above in section 6.2.2, with current widespread uncertainty and distrust in the economy, it appears even more important that an organization remains trustworthy; this may help build a solid brand reputation because customers know they have a higher chance of satisfaction and less of a chance to regret their purchase decision with a dependable brand.

Section 6.3.4 Think about the market

It is widely acknowledged that knowing the target market is of prime importance for entrepreneurship, but our analysis reveals that it is even more important when embedding responsibility into the core of the business. Ideally, in the light of KEMIT Ecology, knowing the market means developing the business and the product or service with direct feedback from potential customers throughout the journey. In fact, it is common entrepreneur's mistake to be so focused on what they think the customer needs that they miss out on what they actually need. The NBS also states that interacting with the market at development stage highlights particular requirements specific to the niche, such as the need for a certification that might not be legally mandatory, or to distinguish some further segmentation of the market that will influence the positioning.

Market positioning is indeed thought about in the design phase before taking the bigger role in strategic marketing; this is about the position that the solution should take in the mind of the consumer, and is by essence all about perception. The aim, according to Michael Porter, is to develop unique attributes that associate something specific and desirable about your brand and that is distinct from the other competitors in the space. AgriFarm based their uniqueness on the stricter European regulations on greenhouse gas emissions, but they might have failed to fully consider the purchasing power of their target market.

The CSV model is categorical: disadvantaged communities and disfavored classes of the population are not unviable, but only different markets. However, their particularities should be well integrated into the designing of the solution. Product affordability is certainly of the most prominent constraint that this category of the market presents, and which should be addressed. With that restriction in mind, KEMIT Ecology insist on keeping the production equipment as basic as possible, so as not to inflate production costs. AgriFarm, meanwhile, chose to invest most of their starting capital in research and development of means to further improve their solution.

Section 6.3.5 Create breakthroughs

The research sample is made of three groups of entrepreneurs that regarded corporate responsibility as a business opportunity. In effect, the Business & Sustainable Development Commission estimated that sustainability and sustainable business models could open economic opportunities worth at least 12 trillion of US dollars and up to 380 million jobs a year by 2030 (ValueWalk 2017). But one key to seizing these opportunities is to be able to come up with new ideas that would contribute to meeting a certain identified need, but also, and more importantly, to turn those ideas into actual innovative products or service that will benefit a category of the population.

KEMIT Ecology explains that creating a new product, even when there is a good knowledge of an eventual technology that will be used for its conception, may be time - consuming. One of the essential early steps in the inventing process is creating a prototype, a three - dimensional version of the entrepreneur's vision. As discussed in section 2.3.2.2, developing that first concrete reflection of the initial idea gives the opportunity to test it on targeted customers so that their feedback can successively reshape and improve the initial concept, for it to best fit the target market.

With breakthroughs, the appropriate market generally needs to be a new market, or at least one that has been organized in new categories to best fit the new characteristics that have guided the innovation process. This means going against traditional management rules that advise to look for a painful problem in a known market, less expensive and less risky than trying to create new markets out of problems people did not know they have, or problems generally accepted as unsolvable. But angel investors and business advisors are swiftly changing this tendency because, they say, “customers are adjusting to change faster than ever before, technology is evolving very rapidly, all markets are instantly global and the cost of entry is lower than ever” (Zwilling 2016).

Section 6.3.6 Communicate with the local community

From our analysis, the involvement of the local community takes a central position in the outcome of a responsible entrepreneurial initiative. In fact, it has been seen in section 2.4.2 that the success of an organization's local community may improve their business conditions, increase their profitability and strengthen their positioning on a competitive market. The CSV model even recommends to go beyond and consider actors such as subcontractors, suppliers and other operators in related markets as key partners, because either their performance is linked to that of the organization, or future opportunities could be built by aligning activities and forming clusters.

Making sure to be in phase with the surrounding interest groups may also ease management and thus relieve some energy for the actual production process. AgriFarm was thus able to concentrate on the polishing of their solution, because they were able to demonstrate that the project is well in line with Danish national objectives and orientation. With respect to the NBS, by implicating those diverse stakeholders the organization brings about deep concern and a feeling of belonging and ownership about the initiative, and therefore contributes to creating a stable environment that is so desirable for business.

But an effective communication strategy must be based on reliable data about implications, requirements and possible scenarios, Lester Brown insists. In fact, quantifying is a practice that presents several advantages. First, it brings about additional validity to the initiative, because it gives some concrete information that external parties can rely on, especially with the general assumption that organizations, and for-profit companies in particular only feel accountable to their shareholders. Second, it helps stakeholders follow and monitor the project, to which they can more easily contribute. Third, communicating the related facts increases awareness and interest in an initiative, and may therefore be a strengthening element of the marketing strategy as well as it may be help in conflict resolution. Finally, publishing quantified information may positively influence the motivation and discipline of the project staff.

Section 6.3.7 The importance of politics

The relationship can be dysfunctional, but collaboration between organizations and politics is key. However, negotiating with government representatives is not the same as negotiating with private persons and companies, because governments have specific powers and are subject to specific constraints in the ways they can use those powers. Furthermore, governments may pursue very different interests in negotiations from those that the organization seeks; a first and fundamental challenge would then be to understand those special powers, constraints and interests, and to use them in shaping a winning strategy. Claudepierre's example shows that even for someone accustomed to the system, it might not be easy to reach an agreement.

That agreement, however, is of critical importance for activities that are subject to initial approval in the form of a permit or a license. To the government, the approval serves to identify the organization and make sure they are accountable for their actions, to protect the public health and safety, and to keep track of their finances for tax purposes. But the process can be excessively heavy and time consuming, and thus particularly costly. To illustrate, in 2014 the OECD estimated the French administrative complexity and burden to cost around 3% of the GDP (OECD in Atlantico 2014). In those cases, playing the political game reveals its whole importance.

Our analysis does not hinder the risk factor associated to the political environment which surrounds the move towards a more responsible practice of business, but rather presents it as an opportunity. Agrifarm could benefit from the Danish government support in developing Intellifarm and even in exploring market opportunities. Likewise, Claudepierre went further to influence the very regulations and participate in organizing the new market they were creating within the French energy sector. These all demonstrate that if the authorities have the power to influence corporate results, the organization also may have some considerable influence on the policies.

Section 6.3.8 Manage resources for durability

Our authors and entrepreneurs all emphasize the need to reconsider the way natural resources are utilized. They recognize that those resources are limited, and recommend to observe the 3R rule: reduce - reuse - recycle.

All agree that it is imperative to Reduce the amount of resource that is actually utilized in common processes, especially when it concerns energy and water. To that end, Porter insists on motivating both ends, meaning organizations and customers, to look for more efficient ways to use those resources. Brown, on his side, worries about the impact of global population and economic growth, and thus exhorts governments to join organizations in finding innovative solutions, even if it means setting up stricter measures that would keep the demand for resources from increasing.

They equally agree on the imperative to Reuse material, so as to extract more value in order to do more with less. This may mean slightly adapting a product that was initially designed for a certain purpose, to another purpose. Thus, while the Intellifarm team conceived their ventilation system with the real estate industry in mind, they found it easy to position it on the breeding sector. Maximizing efficiencies by reusing reduces the deterioration of capital equipment through disuse, the amount of waste created through working items being discarded, and the need to buy new material.

To Recycle, that is to transform into raw material and shape into new items, is an alternative proposed by our authors for a better management of resources. Extending the product lifecycle includes keeping control of by - products, which can be otherwise considered as waste. In fact, the agricultural methanization project documented here demonstrates well that a certain industry's by - products can be utilized in another industry as raw material and create value; this concept is at the basis of the creation of Agro Business Park, the industrial symbiosis to which AgriFarm belongs.

Section 6.3.9 Conclusion

Our analysis shows that for an organization, integrating responsibility considerations bears fruit at all layers of the system.

At individual level, the Network for Business Sustainability defends that embedding responsibility into the culture of the organization allows them to further raise awareness and therefore to stay on track with the new direction taken. KEMIT Ecology additionally demonstrates how involving the local community can also help with strengthening the new commitments. At that stage, Lester Brown insists on the importance of monitoring and measuring results; this contributes in checking that the suspected positive correlation between societal and business results is effective, and in analyzing how to improve it further.

When dealing with internal stakeholders such as employees, suppliers and other key partners, the NBS advocates corporate community involvement in order to enhance the motivation and the dedication. To that respect, the Intellifarm project illustrates that the interaction among several actors brings about different perspectives that might ultimately enrich the original idea with their knowledge, know - how, connections and other resources. That collaboration could subsequently foster innovation and create thus a virtuous circle for the setting - up of profitable, responsible initiatives.

Towards external stakeholders, the integration of responsibility considerations into the corporate strategy improves the image of the organization and might confer, as such, a competitive advantage. Moreover, because their needs are taken into account, social stakeholders, governments and pressure groups are more likely to go by and ease social acceptance. Likewise, the CSV model supports that by easing communication with stakeholders, the instigators can better defend their new business case vis - à - vis shareholders and investors. Claudepierre established how pronounced citizenship can significantly contribute in shaping and building an entire new sector of activity, and open up a whole new market.

CHAPTER 7.

CONCLUSIONS

There is irrefutably a growing demand for responsible practice. In fact, a series of major, avoidable incidents imputable to corporate activities is creating an increasing distrust of the business community on the part of the general public. Moreover, customers seek more value in the goods they buy, and are now more sensitive about the corporate ethical and societal positioning. It has particular implications when the organization expands internationally, because internationalization increases their visibility and their vulnerability to competition (Zadek, Pruzan and Evans 1997). This pressure generates differing responses from the concerned organizations.

Some firms feel overwhelmed by such high expectations and choose to go for misleading practices to ease them, via greenwashing or social - washing; they would thus go for undeserved or excessive claims of sustainability with the objective to gain market share (Dahl 2010). Such practices induce deception because the customers are duped into buying a certain product or service that they thought corresponded to a defined level of ethics. Unfortunately, it may also be consequently prejudicial to those organizations that are legitimately working to becoming more responsible when consumers get so skeptical that they do not believe any claims altogether.

There are indeed many companies that want to commit fully to a more sustainable practice of business, and attempt to profoundly change the way they operate. For those, it is the assumption of the work that the whole society has a duty to implement measures, attitudes and initiatives that will foster the change of behavior and practices. Following the public's implication, governments and local authorities are encouraged to draw boundaries within which to operate, and entrust organizations to do the right thing in those limits. This work contributes to fulfilling the academia's duty in the matter, by offering guidance to organizations on how to move out of business – as - usual to create and appropriate a corporate strategy that integrates sustainability considerations.

By organization, the researcher refers as well to a network formed on the basis of physical infrastructures, contractual agreements, production systems or a distinctive spirit and culture. This allows for a longer range in terms of responsibility implications and strategic constraints that may arise in the process of embedding sustainability into the corporate being. Besides, the traditional categorization into profit and non - profit organizations was found irrelevant for the research, on the assumption that the aim of an organization is to provide value to consumers and get suitable value in return.

Nowadays, the term ‘corporate strategy’ is being used to designate all kinds of actions, decisions, processes or resources of a firm (Lorino and Tarondeau, 2006). When the researcher talks about corporate or organization *strategy* in the work, she refers to the presence of a founding discourse which displays and signals a clear line with totalizing pretension aiming to cohere all the gestures and actions that are posed by the various actors present on the field. This is not to be confused with strategies or tactics, which are unofficial operations that influence a decided order; strategies utilize specific resources to achieve sub - goals that support the defined mission (Mboukou 2015) while the strategy is the path or bridge for going from a present situation to a future, aspired one.

The writer refers to ‘sustainability’ rather than corporate social responsibility and other acronyms associated with responsibility. In effect, although CSR is probably the most popular term associated to a conception of responsibility inferred by the impact of organizations’ operations upon different aspects of everyday life, it has suffered so much from false allegations that it does not spark much trust anymore (Black and Lybecker 2008). Instead, talking about corporate moral responsibility would appeal to the assumption that organizations are responsible for their actions in the same way that an individual would be held responsible for their actions (Wilmot 2001); however, although good will and the inner sense of right and wrong are taken into account here, referring to CRM may have been limiting the scope of the research to ethical considerations and corporate conscience. On the contrary, choosing to refer to sustainability reflects the organization as a principal agent which ought to act for its own good and that of the whole society.

The work was conducted with a pragmatic paradigm, rejecting the traditional debate between realism and anti – realism in favor of an emphasis on actions and their consequences (Morgan, 2014). In fact, pragmatism reorients the assessment of theories around its capacity to solve problems; to a pragmatist, the role of science is not simply to find truth or uncover reality, the existence of which are permanently in dispute, but to facilitate human problem – solving (Dewey, 1988 in Powell, 2001). An inductive approach was adopted to interpret the recent initiatives for the incorporation of the concept of responsibility within the academia as well as within the practice of business, and an investigation collected information about both processes and outcomes of analogous projects with the aim to establish causal relationships between variables.

The academic stand on the problematic was established by analyzing three approaches which have obtained recognition from academic pairs in Strategic Management and Corporate Responsibility at the occasion of the 6th Humbolt conference on Corporate Sustainability and Responsibility held in Berlin on October 7 – 9th, 2014. TXM, an open – source platform offering support for textometry work, was used to structure a rich mix of secondary data made of articles, reports, posts, comments, etc., and that were made available on the official website linked to the initiatives' authors and practice guides themselves; in fact, the writer considers the publication on their website as proof of endorsement. TXM was found particularly useful in identifying various positioning on the topic of corporate responsibility, examining overall patterns and exploring the material further.

Besides, the analysis of the case studies was done via a design – based methodology adapted from the B4U, a methodology framed in a European project that aims at adopting a systemic approach for fostering urban innovation for sustainability. The B4U was found relevant to the problematic because it aligns social and environmental repercussions, economic and financial viability, and replicability. The cases were selected for the innovativeness of their initiative towards their stated, main objective to tackle an identified societal issue.

These conducted to the information summarized below.

Part 7.1 Visualizations and insights

Insight was built from the theoretical input, from the practice observation and then from cross - analyzing theory and practice.

Section 7.1.1 From the academia

Here we discuss what the academia say about how to integrate sustainability considerations into the core of an organization. The models retained were:

- Michael Porter and Mark Kramer's 'Creating shared value'
- The Network for Business Sustainability's 'Embedding sustainability'
- Lester Brown's 'Plan B'.

The thematic analysis shows that although the notion of responsibility is at the very heart of the message conveyed by the authors, but its apprehension is not uniform. The CSV's authors and the NBS both refer a lot to sustainability, but the first strictly sees it from the organization's perspective, typically in terms of durability and availability of resources; while the NBS illustrates a more holistic stakeholder view of the notion of responsibility. However, the ambition to act at least in supplement, and even further in replacement of corporate philanthropy is established.

The NBS also calls to the corporate conscience and ethics. Explaining their motto 'embedding sustainability', the Network exhorts to associate the responsibility considerations into the very culture of the organization, by identifying motivators, assessing levers that would catalyze the change so as to improve practices. The CSV's positioning of ethics in the process, on the contrary, seems to be at external level, so that it may guide conduct and ease the management of the relations with different stakeholders, and especially the society and its authorities.

It has also been revealed that although Lester Brown makes very few explicit, wordy reference to the responsible attitude he suggests any organization is liable for. However, the plan B's engagement towards a better practice of business is visible in their recommendations, especially concerning issues related to the planet. The

absence of specific tag was thus translated as an effort not to label the attitude advocated; in fact, some scholars think that the use of specific terms may actually work against getting organizations to take a more active positioning towards societal issues (Peredo and McLean, 2006).

In addition to planet repercussions, Porter and the NBS include issues related to people in their prime objectives, the first referring to the benefits of making sure to integrate other's needs (create shared value) and the second referring to the knowledge richness induced by working together (build strong communities of knowledge). Lester Brown refers less to the impact of operations on people, although the B Team maintains on their mission statement that "what's better for the planet and its people is also better for business" and that their mission is "to catalyze a movement of business leaders driving a better way of doing business for the wellbeing of people and the planet" (The B Team online).

Other elements that jump out from the data concerns how the authors deal with the cost related to the change. In fact, the economic and financial constraint related to adopting a more responsible strategy is considered one of the main challenges organizations recognize. For instance, the needed change toward sustainability is believed to require a considerable amount of innovation, which comes with a great deal of incertitude and constitutes, in many cases, the reason for dismissing an initiative (Mahlouji and Anaraki 2009). Brown attempts to make his plan B as concrete and down – to – earth as possible by quantifying the measures that he recommends, so as to give organizations a draft of financial feasibility of the measures, an element without which no management decision can be taken.

The NBS, on the other hand, stay at abstract level of the matter, leaving to practitioners the duty to translate their tips into information directly usable on the field. This implicates that the recommendations may only be fully exploited by a sensitized operative or manager, and thus reduces their reach. Nevertheless, concentrating on theoretical work means that the NBS can investigate some correlations that they would not otherwise, such as the readiness of the customers to pay more for products and services produced in a more responsible manner, and

which are equally important for the corporate appropriation of the movement. Brown, on the other side, considers that the conviction that the planet needs it in order to avoid catastrophes that would otherwise negatively impact corporate activities, is a necessary and sufficient condition for the change.

Propositions on how to take the new stand take the same variety of directions among our authors. Lester Brown's approach is to start anew from scratch, forgetting all previous standards and practices, meanwhile the NBS recommends working on the culture and inner philosophy of the organization, so as to reconsider the importance of things and anchor new values; and Porter suggests to be in an expansion scheme, create breakthroughs, develop new initiatives and conquer new opportunities. While not all authors evaluated the amount of effort necessary to implement what they preconize, there seems to be a consensus that, at least on the long – run, the movement is economically viable. The next part presents what we could learn from practice observation.

Section 7.1.2 From the practitioners

This section relays some insight off the investigation of the strategic choices behind the setting – up of a project that is built upon solving an identified social or environmental problem, through the lenses of a sample of projects:

- The erection of the first French agricultural methanization unit, initiated by Francis and Fabienne Claudepierre
- Intellifarm, the designing of a line of hybrid ventilation systems that reduce air pollution in slaughter pig houses, initiated by AgriFarm
- MEGAECOFIRE, an alternative vegetal coal to traditional charcoal, initiated by KEMIT Ecology.

All project initiators highlight the importance of the local community joining on the outcome of an initiative. In fact, Claudepierre's experience of building the first French methanization unit shows how social acceptance, as it is generally referred to, has the power to make the implementation of a set initiative significantly harder, inducing major impact on the outcome. In order to deal with the aspect, KEMIT

Ecology chose to implicate the local community at early stages of the project via an important role in the supply chain. Although this move can be considered risky with regard to the reliability and consistency of supply, KEMIT mobilized, by this means, a significant proportion of their target market. AgriFarm, on the other hand, considered that it might be better to deal with the social acceptance constraint of their project by adding its causes to the product specifications. Upshot is that all parties at stake gave a try to the initiative and contributed, where needed, in gathering conditions for everything to work.

Such consideration of the people impacted by a project may happen at different stages. Firstly, at prospection and definition stage the project has the opportunity to test its attractiveness on the market as well as the important channels that condition the activity, just like KEMIT Ecology did with their supply channel. Secondly, at development stage it might help consolidate the project idea and structure it better according to the resources available; AgriFarm invested much time in that phase to build a powerful network, first from their actual working employer and then with a wider group, Agro Business Park. Thirdly, the integration might happen later in realization stage, especially when pressure groups are too difficult or lengthy to communicate with; for example, Claudepierre went through with their initiative before they exposed it to local authorities because they felt contacting them beforehand would have caused major delay, while afterwards there were compelling figures to do the convincing.

Concerning corporate impact on the planet, the issues mentioned were related to climate change, pollution, energy or materials management. To all our participants, climate change represents an opportunity because it creates regulatory and market conditions for new products: stricter regulations had Claudepierre take adaptation measures that would anticipate future adjustments; KEMIT Ecology benefited from resonant awareness campaigns on climate change impacts and their influence on consumer preferences; and AgriFarm related to legal restrictions that constraint the capability to expand corporate activities because of their carbon footprint. Pollution was mentioned in reference to its effect on policy developments, which in turn mightily involve corporate strategies.

Furthermore, energy was found to be getting more weight on the corporate agenda; our study cases show that the choices an organization makes about their energy sourcing and consumption can profoundly influence their cost structure, and that how they manage the environmental and climate impacts of their energy use, principally carbon emissions, is an increasingly important differentiator for consumers, investors, and corporate customers. Last, the growing importance of materials management in an effective strategy was implied. As a matter of fact, growing demands in markets is causing a dramatic increase in demand for resources and supplies of raw materials are becoming more difficult to secure; but companies, in the light of our sample, can take steps to increase resource productivity and unlock significant value by minimizing related costs while establishing greater operational stability.

Regarding specific features in the proceedings of implementing a business initiative that derives from a strategy which integrates sustainability considerations, it appears that personal conviction in the project is key. In fact, if persistence is already a characteristic that initiators need, our case studies reveal that is even more vital for the kind of projects we are interested in here. Claudepierre relates how painful the whole process of concretizing their idea was, but insists on the importance of their indomitable spirit, never to let any impediment convince them to give up on their ambition. But personal conviction is not always enough, some external stakeholders might be too impactful to be let out; this is sometimes the case when there is a strict legal framework that governs the sector. Claudepierre learned it at their expense when launching their methanization unit, since they had to create a new branch of activity from scratch.

Getting an extensive pool of knowledge is another important feature that stands out from our cases. This dimension may concern the master of techniques and technology that ought to be used for manufacturing the product or for producing the service, the understanding of the target customer's needs or some information or skills specific to the business environment or sector. Getting market attention may also be accentuated for initiatives that target a social or environmental issue. In fact, most of the times the end - goal of the activity is to sell a product or service;

especially when what is offered is innovative, it seems imperative to attract attention and build demand for what has been created, in comparison to alternatives on the market. KEMIT Ecology's approach was to blend in by ensuring physical proximity, while AgriFarm managed to secure one, renowned client that would increase their visibility and install trust.

All these elements have a proven impact on the profitability of an activity. In fact, carbon taxes, quotas and penalties are being implemented, deeply modifying how organizations do their operations, especially since the Paris agreement on climate in 2015. Moreover, carbon emissions can be regarded as a waste when it is not recycled or reused (Jones and Kammen 2011). Besides, resource poverty may notably influence the activity. In fact, resources have a limited availability for each period, which can be fixed over the complete scheduling horizon but can also be variable with upward or downward jumps; whilst the corporate activities require a stable supply. Finding alternative, stable supply channels, in the light of building a methanization unit for an agricultural farm, thus protects organizational continuity, and allocating resources to those new channels links these resources and their corresponding costs to individual activities and create value for the activity's resource demand.

Our cases equally highlight the place of energy management in the profit structure; this new generation of businesses is taking energy efficiency to another level to reduce their annual energy costs. One way to lower energy costs is to produce their own energy, Claudepierre demonstrates. However, doing so is very expensive, and almost necessarily goes through a substantial system of subsidy; but such a system presents a high durability risk: with increasing expenses and accentuated public needs, allocation of public resources cannot be guaranteed. Moreover, depending on subsidies means more and closer communication needed with authorities, which our sample shows that it can be costly because of the heaviness of the administrative procedures and their general slowness.

Bridging academic and practice insights allowed to conclude on how to be efficient in integrating sustainability considerations into corporate strategy in the context of the years 2010.

Section 7.1.3 From the cross - analysis

The understanding that all organizations need to participate in solving existing and uprising societal problems seems to be a general agreement. The first recommendation to achieving that may be to start from scratch and pursue responsible, disruptive innovation. In effect, the Network for Business Sustainability sustains that ‘resource-constrained innovation makes the most efficient use of assets at hand and produces steady operational improvements’ (Rowe 2013). Going further, the objective consists in building a personalized experience by understanding people’s needs and creatively discovering the best solution to meet those needs (Brown and Wyatt 2010); this means that pursued responsibility features need to transpire in the product specifications.

Entrepreneurs also need to combine visionary and real – world problem solving creativity, with a strong ethical fiber and a sane obsession with their vision of change (Bornstein, 2003). Integrating responsibility considerations thus requires rooting a whole new set of values into the very culture, and the first requirement to becoming a more responsible organization is to reflect those new values in formal as well as informal corporate practices (Fishhoff 2014). Besides, self - confidence, fearlessness and persistence appear to be mandatory attributes for seeing through the kind of initiative we are referring to. A proactive attitude is equally advocated, so as to gain more flexibility.

The study shows that one of the most effective ways to build substantial knowledge is by fostering exchange and collaboration. Collaborating indeed propels the organization to become a learning entity and to consequently unlock opportunities for growth; it also optimizes the capacity to extend beyond the comfort zone, and in turn, to stretch the boundaries of the organization. It is advisable to organize collaboration in the form of local clusters, bringing together different sensitivities and competences so as to generate creative abrasion. Making an alliance with a bigger, better established organization may also help build some credibility vis - à - vis the local community.

It seems important to have the market in mind through the whole process, and especially at conception stage. In fact, it is widely acknowledged that knowing the target market is of prime importance for entrepreneurship, but our analysis reveals that it is even more important when embedding responsibility into the core of the business. Interacting with the market at early stages highlights particular requirements specific to the niche, such as the need for a certification that might not be legally mandatory, or to distinguish some further segmentation of the market that will influence the positioning. The aim is to develop unique attributes that associate something specific and desirable about the brand and that is distinct from competitors.

Regarding sustainability as a business opportunity is key to be able to create breakthroughs and come up with new ideas that would contribute to meeting a certain identified need, but also, and more importantly, to turn those ideas into actual innovative products or service that will benefit a category of the population. Moreover, new products generally ask for new markets, or at least one that has been organized in new categories to best fit the new characteristics that have guided the innovation process. This may imply going against traditional management rules which advise to look for a painful problem in a known market, less expensive and less risky than trying to create new markets out of problems people did not know they have, or problems generally accepted as unsolvable.

From our analysis, the involvement of the local community takes a central position in the outcome of a responsible entrepreneurial initiative. In fact, the success of an organization's local community may improve their business conditions, increase their profitability and strengthen their positioning on a competitive market. Furthermore, making sure to be in phase with the surrounding interest groups may also ease management and thus relieve some energy for the actual production process. By implicating those diverse stakeholders, the organization brings about deep concern and a feeling of belonging and ownership about the initiative, and therefore contributes to creating a stable environment that is so desirable for business. The effective communication strategy must be based on reliable data about implications, requirements and possible scenarios.

The study additionally emphasizes the importance to collaborate with governmental authorities. In fact, maintaining a smooth collaboration is of critical importance, especially for activities that are subject to initial approval in the form of a permit or a license. But it seems important to mind that negotiating with government representatives is not the same as negotiating with private persons and companies, because governments have specific powers and are subject to specific constraints in the ways they can use those powers. When the two parties are in agreement though, the political environment may present several opportunities, such as technical support for initiatives targeting a certain issue of governmental priority or financial support and subsidies.

The need to reconfigure the way natural resources are utilized should be underlined. For the purpose, it may be useful to observe the 3R rule: reduce - reuse - recycle. Indeed, it seems imperative to it is imperative to reduce the amount of resource that is actually utilized in common processes, especially when it concerns energy and water. It is equally important to reuse material, so as to extract more value in order to do more with less; this may mean slightly adapting a product that was initially designed for a certain purpose, to another purpose. Finally, recycling or the process of transforming into raw material that will be shaped into new items, is an alternative for a better management of resources; in effect, extending the product lifecycle includes keeping control of by - products, which can be otherwise considered as waste.

All in all, integrating responsibility considerations bears fruit at all layers of the system. At individual level, it allows organizations to further raise awareness and therefore stay on track with the new direction taken, and it can help strengthen the new commitments. Furthermore, the involvement of internal stakeholders may enhance motivation and dedication, because it brings about different perspectives that might ultimately enrich the original idea with their knowledge, know - how, connections and other resources. Finally, the integration improves the image of the organization towards external stakeholders and might confer competitive advantage, ease social acceptance and help defend the new business case vis - a - vis shareholders and investors.

Part 7.2 Conclusion

The work set to investigate how organizations can move out of business – as - usual to create and appropriate a corporate strategy that integrates sustainability considerations. Responding to that question involved a primary literature review to examine the interdependency that is presumed among different notions of that question. There, it was established that linking corporate strategy to the inner strategy is useful in understanding competition, in attracting the newer generation of investors, in reducing operational costs and consolidating and expanding market shares. Moreover, an investigation of the *how to* of the practice of innovation in business and its link with good practice revealed that if corporate responsibility generates innovation by the integration of the responsible values promoted in the inner designing process of the product or service, promoting innovation techniques such as design thinking equally fosters responsible management styles. Furthermore, a company success empowers its local community, but the reverse also applies and firms benefit from a thriving community through improved business conditions and competitive positioning. Many might argue that the elements described above fit much more a social enterprise than a classic one, but the research established that a social enterprise is, after all, just an enterprise, with the same profit pursuit but with a stronger commitment to mitigating societal challenges.

Then, the writer examined the academia's stand and analyzed feedbacks from projects that were built with the rationale to solve an identified societal problem, which conducted to eight major guidelines about how to effectively integrate sustainability considerations into their inner corporate strategy:

- Start from scratch
- Adopt the appropriate attitude
- Form a pool of knowledge
- Think about the market
- Create breakthroughs
- Communicate with the local community
- Consider the importance of politics
- Manage resources for durability.

That analysis also spotlighted new resources, processes and incentives that can foster the change towards a more responsible practice of business. For instance, disadvantaged communities and developing countries, which are not considered as viable markets now, should only be regarded as a different market if one can perceive that their general wealth in raw material and the fact that there is little structure makes it a suitable ground for blue ocean strategies; by adapting to that market's particular needs, a firm could make substantial benefits while providing profound solutions to the society. Moreover, industrial synergies, where one industry's waste stream is another's primary resource for example, may boost public / private partnerships as well as it reduces waste and creates new revenue streams. Lastly, new incentives to the move for embedding sustainability include government special involvement and support for certain societal issues declared of priority, and the emerging carbon regime that positions carbon as an economic indicator for efficiency along the company supply chain.

At the downstream of the investigations, it is established that with actual capabilities and knowledge, innovation should not be viewed as a threat. In fact, innovation is simply a process of creative destruction by the natural evolution of the market or by the reflection of the incessant changes in needs of the population. But it seems to become common understanding that because of their business size and unique culture to rapidly develop and apply creative ideas, innovate is the prerogative of smaller companies.

There are indeed several attributes specific to small businesses that they can leverage to innovate better than larger organizations. Firstly, bigger firms tend to have complex management structures and long decision processes; when a valuable idea is discovered, SMEs can position themselves by making quick decisions, allowing them to be first on the market. Smaller businesses' flexibility and adaptability also means that they can reduce the development time of the initiative by quickly appointing necessary financial and human resources to develop and market the idea, even if it involves implicating multiple teams at the same time or reallocating already assigned personnel. Secondly, SMEs can more easily develop a team culture that promotes innovative thinking throughout the organization, rather than focusing

creative activities on few individuals or groups; such a collaboration brings different experiences and perspectives in a process of creative abrasion that can assist in the identification and development of new ideas. In order to be successful in cultivating such a spirit, it seems imperative that the organization clearly endorses its support for innovative activities so that every member will be motivated to participate. Lastly, by insisting on measurements and quantifications of the implication and outcomes of innovation within the entity, smaller structures can create concrete feedback on the purpose, and thus induce more implication from the staff.

However, given the importance of the development phase of an innovative product, SME's limited resources for carrying out research and development is a prime drawback. In fact, for those organizations that have not yet proven their business case, access to appropriate finance to support their efforts is limited, obliging them to rely on government incentives and subsidies that may slow their pace down. Furthermore, smaller firms may not have the ability to keep alert on the latest developments affecting their sector, although timely information can be critical to the success of an innovative initiative. Adequate knowledge and access to the newest technologies and know - how may be mitigated via partnerships with bigger firms.

In fact, a growing number of large companies recognizes the advantages that can arise from establishing partnerships with agile, entrepreneurial firms. Small but growing organizations can offer mature partners access to new customers, innovative products and management practices, and opportunities to shine from the glow of the small business's innovative, contemporary image. Their needs and their strengths are often contradictory and complementary, so by collaborating both larger and smaller organizations can improve their global prospects through partnerships that capitalize on their complementary strengths while respecting the independence of each party. The teaming - up is generally established with entities exterior to the organization through venture capital, but it can also arise from within the firm in the form of spin outs. In fact, many organizations sit on a pile of potentially valuable projects that are not pursued because they do not fit into current strategies or operations; by divesting and spinning them out, companies can quickly strengthen their finances while creating the potential for extra cash should the new entity succeed.

All in all, building a responsible corporate strategy appears to be an emergent process as described by Henri Mintzberg, rather than a deliberate, fully - controlled route (Mintzberg and Waters 1985). In fact, if the intention to integrate sustainability considerations constitutes a prerequisite, several patterns and consistencies that arise over time are realized in spite of, or in the absence of intention. Strategy thus develops in time with the alignment of the intentions with necessary accommodations to a changing reality.

Part 7.3 Self - criticism

Rethinking some aspects that were considered evidences during the research might influence the conclusions which were drawn.

Section 7.3.1 About what a social issue is

In identifying social problems, it is easy to let aside that the very conception of a social issue involves both an objective and a subjective aspects. The objective component points to those empirical conditions or facts that reveal the existence of a problem (Treviño 2015). In effect, for any condition or behavior to be considered a social problem and to call for attention, it must have negative consequences for a large part of the population. People might disagree on whether such consequences exist and, if so, on the extent and seriousness of the damage inflicted, but typically it is possible to accumulate a body of data that strongly indicates extensive and serious consequences.

In addition though, there is a subjective aspect of the definition of what a social problem is (Barkan 2012). Most definitions of the issue indeed include the requirement that the population or some segment of the population must perceive the situation as problematic before one can justly say that a social problem exists (Lauer 1976). In other words, a social problem exists because people think there is, and there is no particular social problem if the public does not perceive it.

Such considerations bear heavy consequences on the impact of public awareness and sensitization on the classification of a certain condition as social problem, and thus, in our case, on its prioritization by responsible organizations. In fact, raising awareness through social marketing has been a step – to – step approach to predispose key audiences to appropriate responses, and to motivate them to act for change in their community by taking some specific steps for the common good (Kotler 1992). Public education is therefore, in first instance, entrusted to government agencies and entities. However, an emerging group of campaign planners have set to persuade both the public and policy – makers to act to solve some problems which are slow to get on the government agenda, thus gaining a definite power on what can be considered a social issue.

Pressure groups seek to provide adequate representation for a diverse range of interests and opinions, by exerting influence in public decision and decision – making (Mishra 2017). Yet it is precisely the representation of specific interests and of particular issues which may give cause for concern. In effect, pressure groups do, in many ways, create additional channels by which people can participate in the regulation of the society in politics, and they offer a variety of sources by which people can keep in touch with issues which affect their life. However, those groups' recommendations may not be representative of their members, because the officers are usually not elected and only few have a common practice to consult their members. As a consequence, the group's objectives may be undermined by those of its leaders, so much that the orientation and ideology advocated to the public does not always reflect the actual common good.

This may put the practice of integrating sustainability considerations into business in jeopardy, especially regarding its durability component. In fact, if the subjective aspect of social issue was valorized, it would imply that building one's business on solving societal problems would be quite volatile as an initiative. However, it must be noted that it is uncommon to see a situation that was once considered inconvenient, to be accepted as part of everyday life. As for the risk of an accepted situation being banished, it can simply be reduced to the risk of trade and the changing nature of the market.

Section 7.3.2 Reliability of self - reported data

The B4U adapted methodology, which is used in the work, utilizes self – reported data to extract knowledge about a certain business initiative. But research shows that the fact that research information is based upon the own organization's declaration, may raise concern over several aspects (Hoskin 2012).

First, such a methodology relies much on the honesty of the participants. However, it might be difficult for an organization to disclose aspects of failure about an initiative they have pursued. In fact, business reports tend to celebrate accomplishments, rather than narrating journeys filled with disappointments, misfortunes, obstacles and failure, although those are the most common in entrepreneurial life (Neck, Neck and Murray 2018). But there are benefits in communicating on negative outcomes, especially about those initiatives that have a strong impact on the future such as sustainability – driven projects. Indeed, reporting on those initiatives further relates the organization's commitment to a certain cause and highlights their efforts. Moreover, taking those negative results into analyzing their own actions raises awareness for future, similar initiatives as it unlocks valuable new knowledge that can help an organization jump up the competition. Finally, there are inevitably positive aspects and accomplishments which may be hindered in an attempt to hide more visible negative outcomes.

Second, even when an entrepreneur we survey is willing to be honest, they may lack the introspective ability to give a truthful response to a question; the self – confidence that characterizes those individuals and their obsession with the initiative may alter the image they have of its outcomes. In fact, introspection is considered the most fundamentally useful faculty, and the most difficult for most entrepreneurs (Ehringer 1995). In the case of the present research, this may introduce some bias in the learnings that were deduced from several aspects, especially regarding the extent to which different actions and proceedings influenced the outcome of the overall initiative. Nevertheless, just like for the honesty of the participants, the researcher can only move ahead with the assumption that the information given reflects the reality, at least enough so that meaningful knowledge can be built.

Third, self - reported data may suffer response bias, meaning the tendency to respond a certain way, irrespective of the actual evidence they are assessing. In effect, in introducing the survey and its context, all respondents were explained that it aligns with the European newer philosophy of bringing academicians and practitioners together in solving problems, for example. Such declarations that let the respondent know what is expected from them are of course important to the validity of the research process, but they may indeed orientate their answers to fit a certain format which they think appropriate to that purpose. Alternatively, other respondents may have a conservative response bias and only respond positively to questions if they feel that they could benefit or lose something from the results of the research. Such circumstances create a non - random deviation; because this deviation takes on average the same direction among participants, it induces a systematic measurement error that may mislead the interpretation of the information. These concerns may particularly affect the responsibility parameters of the assessment and how much their apprehension and consideration were over or under - estimated.

Last, survey participants may have differing understanding and interpretation of particular questions they are asked, especially when measuring abstract concepts such as the influence one aspect had, or the extent to which another has played a certain role. In fact, even when the same respondent is asked at regular intervals how they feel the influence of a concept over another, their responses tend to vary slightly over time (Advanced instruments, online). Such errors are significantly mitigated when, as it is the case with the methodology utilized throughout this study, the interviewer is in charge of translating circumstances and feelings into rates and scales. However, it can also introduce errors in the interviewer's understanding of the response. Indeed, even though participants to the present research survey took the time to explain their positioning and illustrate it with episodes of real - life experience, it is impossible to ensure that the surveyor who completed the assessment interpreted the statements and feelings the way they were meant to be understood.

Part 7.4 Implications for future work

Several further developments could be induced by this work. Here, we will discuss the opportunity to define a new school of thought, and the imperative to draw managerial implications.

Section 7.4.1 A new school of thought

The preliminary lead – up presented how the new concern of integrating sustainability considerations into corporate strategy aligns with time. Could this then be considered the beginning of a new school of thought?

7.4.1.1 Implications of the recognition of the new school of thought

The term ‘school of thought’ is used to represent a cohesive theoretical framework which provides a distinct perspective on a domain, and which is associated with an active stream of empirical research (McKinley, Mone and Moon 1999). Recognizing the unified call for embedding responsibility into corporate core as a school of thought would give it some crucial influence in the way we approach the issue.

Firstly, schools of thought are one of the most prominent features of a field, framing the basic intellectual structure within which theoretical and empirical work takes place. In fact, many argue that a community of researchers with a cohesive scientific and intellectual perspective and a common set of questions and methodologies, are an essential part of intellectual thought and rigor (Kuhn 1996). Furthermore, schools of thought are inherent to innovative research since they foster collaboration on the basis of shared grounds (Culnan 1986).

Secondly, a school of thought gives some consistent understanding of what is experienced, and provides criteria according to which determine what is relevant. Therefore, it adds a strategic dimension to knowledge positioning, because the communal limitations of the school of thought orientate how contributors with new knowledge explicitly position themselves within the field (Castro and Lima 2001).

Thirdly, the framework structured by a school of thought enables to communicate efficiently through the endorsement of basic assumptions and agreed vocabulary. This way, relating to the strong paradigm directs and organizes the interactions, and favors the advancement of knowledge so that one's work can incrementally build on another's (Upham, Rosenkopf and Ungar 2005). Moreover, schools of thought shape dense social networks via conferences and seminars, research projects and other collaborative initiatives, which ease access to information and consequently to knowledge.

Finally, schools of thought increase the visibility and the diffusion of the respective ideas defended and raise awareness about the particular issue; as such, they increase the potential impact of the measures advocated. For the problematic of considering sustainability aspects into everyday business practice, this could mean further bringing attention to the imperative among organizations, teaching the new stand at school so as to sensitize future generations, getting more attention from investors and other financial bodies that could make the move financially easier, influencing public policy, etc.

7.4.1.2 Justifications of the positioning as new school of thought

The mobilization towards integrating sustainability in business practice fits the three criteria of a school of thought, as defined by McKinley et al.: novelty, continuity and scope (1999).

The movement can indeed be considered new, unique and different, particularly with regard to both theoretical frameworks that have been central to the discipline in the past. On one hand, the shareholder theory's postulates that a firm is owned by and operated for the benefit of the shareholders, and that the sole purpose of business is to make profits (Friedman 1970), are long outdated. In fact, the idea that business executives who pursue goals other than making money are guilty of "analytical looseness and lack of rigor" has been proven debatable (Denning 2013). On the other hand, stakeholder theory equally maintain that managers have a moral obligation to consider and appropriately balance the interests of all stakeholders

(Freeman 1984), and that the company must balance the competing interests of its various participants in order to maintain their necessary cooperation (Dodd, 1932; Barnard, 1938). However, it considers these varying interests as parameters to manage rather than opportunities to capture.

This reveals the specificity of the new model, but also shows that it is in continuity with the previous ones; in fact, human information - process theory argue that information is noticed and remembered if it is salient while being easy to connect to pre - existing cognitive schemas (McKinley, Mone and Moon 1999). In this case, the connections are evident. Just like shareholder value theory, the potential new school of thought considers that preserving shareholders' interests is a mandatory requirement for an organization, but it argues that it is not the only obligation due to business. In effect, balancing stakeholder interests represents an equally vital consideration. But to the new theory, the organization should go beyond stakeholder theory's ethical and moral considerations to operationalize the creation of shared value.

Finally, the mobilization towards integrating sustainability in business practice may be considered a new school of thought because of the scope of knowledge it opens to. In effect, one of the first drawbacks a developing school of thought may encounter is gaining the attention of management scholars, so as to obtain legitimacy and followers (McKinley, Mone and Moon 1999). But as discussed throughout the work, the new movement already captivates a significant proportion of the academia, and the last few decades have witnessed extensive coverage of related issues both in literature and the media.

7.4.1.3 Conclusion

Exploring further the opportunity to consider the move towards the integration of sustainability considerations in the inner corporate strategy as a new school of thought, on the basis of its novelty, its scope and the continuity it offers with existing models, may be of mighty interest to the continuous construction of knowledge in the domain.

The input of research to management practice is well established now. For one, research has competent methods for gathering and processing qualitative data that provide a graphic representation of the variables associated with a certain topic of interest, and their inter - relationships. Indeed, if knowledge management departments within organizations can gather and analyze quantitative characteristics, they might not have the resources and the know - how to translate attitudes, emotions, feelings and other qualitative features that are yet increasingly important in designing a perfect match with market requirements, and thus in gaining and maintaining competitive advantage. Besides, organizations acquire loads of anecdotes and practice - based evidence, which research competency would robustly analyze and interpret so as to extract the most learning, knowledge and thus value.

Moreover, management research may help practitioners better understand the problems in relation to their competency. In fact, because it is multi - faceted, research pictures issues from differing angles, adopting multiple stakeholder's perspective. At the opposite, practitioners may have experience about day - to - day realities and knowledge of current priorities, but generally they lack the retreat from activity pressure, which may induce some bias in interpreting the information that they capture. Therefore, research may be particularly useful in designing initiatives that best manage stakeholder expectations. Additionally, in going further in the analysis, research may also be used to identify an activity, a sector or other elementary unit that require evaluation or present with development potential, so that it can either be dealt with as a threat to the activity or, in contrast, it can be regarded as an investment opportunity.

Research competency is equally recognized when dealing with unique needs and specific requirements, because researchers can dedicate more resources in understanding them and defining associated expectations. Nevertheless, it is within standard business conditions that research has the potential to create the most value, since it covers a wider scope. In fact, with more accurate information and

knowledge, practitioners may take better informed decisions, which are likely to make better use of resources, better fulfil the customer needs and thus improve the outcomes of preconized initiatives.

But for practitioners and academicians to collaborate, it is fundamental that they communicate efficiently. In effect, academicians tend to explore conceptual, abstract topics while practitioners are interested in practical tools that can guide their everyday operations. While those two approaches are not mutually exclusive, they require some translation from one community to the other. Therefore, putting forward this thesis about some guidance on how to build a corporate strategy that integrates sustainability considerations, because it is destined to practitioners by essence, ought to be completed by a practical guide, emphasizing on tools and technologies that might ease the movement.

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APPENDIX 1. B4U assessment tool list of indicators

Top - goal	Sub - goal	Former indicator
PEOPLE	Poverty alleviation	Fuel poverty
		Affordability of housing
	Promotion of diversity	Social housing
	Promotion of a feeling of community/home	Connection to the existing cultural heritage
		Design for a sense of place
		Ensuring the Comfort & Image of Public Spaces
	Ensuring a livable area	Availability multi-modal mobility options
		Availability of public amenities
		Availability of commercial amenities
PLANET	Energy	Annual primary energy consumption of buildings
		Annual final energy consumption of buildings
		Primary energy use for transport
		Share of recovered heat
		Share of renewable energy produced on-site
	Materials	Reduction of materials used
		Share of recycled input materials
		Share of renewable materials
		Share of recyclable materials
		Embodied energy of materials-quantitative
		Embodied energy of materials-qualitative
	Resilience to Climate Change	Climate resilient designed neighborhood
		Share of impervious surface
		Climate resilient designed building
	Air pollution	Emissions NOx
		Emissions PM10
PROFIT	Value creation	Use of Local workforce
		Total cost savings for end-user
	Performance	Total cost vs. subsidies
		CO2 emission reduction cost efficiency

PROCESS	Leadership	Framing
		Bridging
		Lobbying
		Persistency
	Stakeholder involvement	Local community involvement
		Professional stakeholder involvement
	Political climate	Government vision
	Project Team	Training of the workforce
		Prior experience with innovation
		Prior collaboration between team members
		Clear division of responsibility
	Professional Implementation	Balanced team in design phase
		User training
		Continued monitoring/reporting
PROPAGATION	Innovation characteristics	Technical compatibility of Innovation
		Complexity for end users of the technology
		Complexity for professional stakeholders
		Trialability
		Advantages for end users
		Advantages for stakeholders
		Visibility of results
		Solution(s) to development issues
		Current market demand for the solution
	Ability to bring about change	Diffusion of products, concepts and technologies to other locations
		Diffusion of products, concepts and technologies to other actors
		Change in rules and regulations
		Change public procurement
		New forms of financing

APPENDIX 2. B4U indicator adaptation

Top - goal	Sub - goal	Former indicator	New indicator
PEOPLE	Poverty alleviation	Fuel poverty	Resource poverty
		Affordability of housing	Affordability of product
	Promotion of diversity	Social housing	Available aid
	Promotion of a feeling of community/home	Connection to the existing cultural heritage	Connection to existing practices
		Design for a sense of place	Same
		Ensuring the Comfort & Image of Public Spaces	Ensuring comfort and image
	Ensuring a livable area	Availability multi-modal mobility options	Same
		Availability of public amenities	Same
		Availability of commercial amenities	Same
PLANET	Energy	Annual primary energy consumption of buildings	Annual primary energy consumption of existing alternatives
		Annual final energy consumption of buildings	Annual final energy consumption of existing alternatives
		Primary energy use for transport	Same
		Share of recovered heat	Same
		Share of renewable energy produced on-site	Same
	Materials	Reduction of materials used	Same
		Share of recycled input materials	Same
		Share of renewable materials	Same
		Share of recyclable materials	Same
		Embodied energy of materials-quantitative	Same
		Embodied energy of materials-qualitative	Same
	Resilience to Climate Change	Climate resilient designed neighborhood	Climate - resilient designed project
		Share of impervious surface	Share of climate - proof surface
		Climate resilient designed building	Climate - resilient designed product
	Air pollution	Emissions NOx	Same
		Emissions PM10	Same

APPENDIX 3. B4U Process tool

RAW DATA				
	Use N.R. for "not relevant" and N.A. for "not available"	Short name of the project		
		Type of project (choose from list)		
		Building function (choose from list)		
		Country name (choose from list)		
		Climate zone (choose from list)		
		Case number		
People	Poverty alleviation	Resource poverty	1	
		Affordability of product	2	
	Promotion of diversity	Available aid	3	
	Promotion of a feeling of community/home	Connection to existing practices	4	
		Design for a sense of place	5	
		Ensuring comfort and image	6	
	Ensuring a liveable area	Availability of multi-modal mobility options	7	
		Availability of public amenities	8	
		Availability of commercial amenities	9	
Planet	Energy	Annual primary energy consumption of existing alternatives	10	
		Annual final energy consumption of existing alternatives	11	
		Primary energy use for transport	12	
		Share of recovered heat	13	
		Share of renewable energy produced on-site	14	
	Materials	Reduction of materials used	15	
		Share of recycled input materials	16	
		Share of renewable materials	17	
		Share of recyclable materials	18	
		Embodied energy of materials-quantitative	19	
		Embodied energy of materials-qualitative	20	
	Resilience to Climate Change	Climate - resilient designed project	21	
		Share of climate - proof surface	22	
		Climate - resilient designed product	23	
	Air pollution	Emissions NOx	24	
		Emissions PM10	25	

Profit	Value creation	Use of Local workforce	26	
		Total cost savings for end-user	27	
	Project Performance	Net Present Value (NPV)	28	
		Payback Period	29	
		Total cost vs. subsidies	30	
		CO ₂ emission reduction cost efficiency	31	
Process	Leadership	Framing	32	
		Bridging	33	
		Lobbying	34	
		Persistency	35	
	Stakeholder involvement	Local community involvement	36	
		Professional stakeholder involvement	37	
	Political climate	Government vision	38	
	Project Team	Prior experience with innovation	39	
		Prior collaboration between team members	40	
		Training of the workforce	41	
	Project Team	Clear division of responsibility	42	
	Professional Implementation	Balanced team in design phase	43	
		Degree of testing	44	
		User training	45	
		Continued monitoring/reporting	46	
Propagation	Innovation characteristics	<i>Social</i> compatibility of Innovation	47	
		<i>Technical</i> compatibility of Innovation	48	
		Complexity for end users of the technology	49	
		Complexity for professional stakeholders	50	
		Trialability	51	
		Advantages for end users	52	
		Advantages for stakeholders	53	
		Visibility of results	54	
		Solution(s) to development issues	55	
		Current market demand for the solution	56	
	Ability to bring about change	Changing professional norms	57	
		Changing societal norms	58	
		Diffusion of products, concepts and technologies to other <i>locations</i>	59	
		Diffusion of products, concepts and technologies to other <i>actors</i>	60	
		Change in rules and regulations	61	
		Change public procurement	62	
		New forms of financing	63	

In this sheet the user can indicate the weight (scale 0-1) given to each of the axis			
		weighting factor	
	Ability to bring about change		
	Air pollution		
	Employment		
	Energy		
	Ensuring a liveable area		
	Innovation characteristics		
	Leadership		
	Materials		
	Political climate		
	Poverty alleviation		
	Professional Implementation		
	Project Performance		
	Project Team		
	Promotion of a feeling of community/home		
	Promotion of diversity		
	Resilience to climate change		
	Stakeholder involvement		
	Value creation		
	The list should be in ascending alphabetical order. When adding or reformulating axis, always reorder!		

CODED DATA					
People	Poverty alleviation		Resource poverty	0	0
People	Poverty alleviation		Affordability of product	0	0
People	Promotion of diversity		Available aid	0	0
People	Promotion of a feeling of community/home		Connection to existing practices	0	0
People	Promotion of a feeling of community/home		Design for a sense of place	0	0
People	Promotion of a feeling of community/home		Ensuring comfort and image	0	0
People	Ensuring a liveable area		Availability of multi-modal mobility options	0	0
People	Ensuring a liveable area		Availability of public amenities	0	0
People	Ensuring a liveable area		Availability of commercial amenities	0	0
Planet	Energy		Annual primary energy consumption of existing alternatives	0	0
Planet	Energy		Annual final energy consumption of existing alternatives	0	0
Planet	Energy		Primary energy use for transport	0	0
Planet	Energy		Share of recovered heat	0	0
Planet	Energy		Share of renewable energy produced on-site	0	0
Planet	Materials		Reduction of materials used	0	0
Planet	Materials		Share of recycled input materials	0	0
Planet	Materials		Share of renewable materials	0	0
Planet	Materials		Share of recyclable materials	0	0
Planet	Materials		Embodied energy of materials-quantitative	0	0

Planet	Materials	Embodied energy of materials-qualitative	0	0	0	0
Planet	Resilience to Climate Change	Climate - resilient designed project	0	0	0	0
Planet	Resilience to Climate Change	Share of climate - proof surface	0	0	0	0
Planet	Resilience to Climate Change	Climate - resilient designed product	0	0	0	0
Planet	Air pollution	Emissions NOx	0	0	0	0
Planet	Air pollution	Emissions PM10	0	0	0	0
Profit	Value creation	Use of Local workforce	0	0	0	0
Profit	Value creation	Total cost savings for end-user	0	0	0	0
Profit	Project Performance	Net Present Value (NPV)	0	0	0	0
Profit	Project Performance	Payback Period	0	0	0	0
Profit	Project Performance	Total cost vs. subsidies	0	0	0	0
Profit	Project Performance	CO ₂ emission reduction cost efficiency	0	0	0	0
Process	Leadership	Framing	0	0	0	0
Process	Leadership	Bridging	0	0	0	0
Process	Leadership	Lobbying	0	0	0	0
Process	Leadership	Persistency	0	0	0	0
Process	Stakeholder involvement	Local community involvement	0	0	0	0
Process	Stakeholder involvement	Professional stakeholder involvement	0	0	0	0
Process	Political climate	Government vision	0	0	0	0
Process	Project Team	Prior experience with innovation	0	0	0	0
Process	Project Team	Prior collaboration between team members	0	0	0	0
Process	Project Team	Training of the workforce	0	0	0	0
Process	Project Team	Clear division of responsibility	0	0	0	0

Process	Professional Implementation	Balanced team in design phase	0	0	0
Process	Professional Implementation	Degree of testing	0	0	0
Process	Professional Implementation	User training	0	0	0
Process	Professional Implementation	Continued monitoring/reporting	0	0	0
Propagation	Compatibility	<i>Social</i> compatibility of Innovation	0	0	0
Propagation	Compatibility	<i>Technical</i> compatibility of Innovation	0	0	0
Propagation	Complexity of Innovation	Complexity for end users of the technology	0	0	0
Propagation	Complexity of Innovation	Complexity for professional stakeholders	0	0	0
Propagation	Complexity of Innovation	Triability	0	0	0
Propagation	Relative advantage	Advantages for end users	0	0	0
Propagation	Relative advantage	Advantages for stakeholders	0	0	0
Propagation	Observability	Visibility of results	0	0	0
Propagation	Connection to the local context	Solution(s) to development issues	0	0	0
Propagation	Connection to the local context	Current market demand for the solution	0	0	0
Propagation	Changing norms	Changing professional norms	0	0	0
Propagation	Changing norms	Changing societal norms	0	0	0
Propagation	Mimetic processes	Diffusion of products, concepts and technologies to other <i>locations</i>	0	0	0
Propagation	Mimetic processes	Diffusion of products, concepts and technologies to other <i>actors</i>	0	0	0
Propagation	Regulatory change	Change in rules and regulations	0	0	0
Propagation	Regulatory change	Change public procurement	0	0	0
Propagation	New financial arrangements	New forms of financing	0	0	0

APPENDIX 4. Humboldt Conference 2014_ List of speakers

Name	Function	Organism
Annabeth Aagaard	Associate Professor	University of Southern Denmark
Carol Adams	Professor of Accounting	Durham University Business School
Richard Adams		Surrey Center for the Digital Economy University of Surrey
Kajsa Ahlgren	PhD Candidate in Industrial Engineering and Management	Lund University
Sarwar Ahmed	Professor of Finance and Dean	School of Business at Independent University
Alan Aicken	Vice President and Chief Sustainability Officer of Global Supplier Sustainability	Huawei
Laura Albareda	Assistant Professor of Strategy & Lead Researcher	Deusto Business School & Deusto Global Center for Sustainable Business
Elizabeth Alexander	Senior Lecturer in Strategy	Bristol Business School, UWE
Demetra Arsalidou	Senior Lecturer	Cardiff University, School of Law (UK)
Alexander Baic	Expert Project Leader	The Boston Consulting Group
Lydia Bals	Professor for Supply Chain & Operations Management	University of Applied Sciences Mainz
Tima Bansal	Professor for General Management	Ivey Business School and Network for Business Sustainability
Günter Bentele	Professor for Public Relations	University of Leipzig
Holger Berg	Project Co-ordinator to the Research Group "Sustainable Production and Consumption"	Wuppertal Institute for Climate, Environment and Energy
CB Bhattacharya	Pietro Ferrero Chair in Sustainability, Director Center for Sustainable Business	ESMT
Tobias Bielenstein	Managing Partner, Co-Founder and Vice-President of the International Brand & Reputation Community (INBREC)	Branding-Institute CMR AG, INBREC
Vera Blazevic	Assistant Professor of Marketing / Visiting Professor	Radboud University Nijmegen and at RWTH Aachen University in the Technology and Innovation Management
Knut Blind	Professor for Innovation Economics	Technische Universität Berlin & Fraunhofer Institute for Open Communication Systems
Paula Bögel	Doctoral Candidate	Department of Communications and Public Relations, Leuphana University Lüneburg
Ludger Breloh	Head of Department "Strategic Purchasing"	REWE
Henning Breuer	Professor & Founder	University of Applied Sciences of Media, Communication and Mgt UxBerlin - Innovation Consulting

Name	Function	Organism
Joep Brouwers	Manager & Consultant	Brainport Development, Eindhoven
Marc Brundelius	Researcher & Project Coordinator	Applied Prosocial Research Laboratory (LIPA) of Autonomous University of Barcelona
Frerich Buchholz	Research Assistant at the Chair of Accounting and Corporate Governance	Carl von Ossietzky University Oldenburg
Bernd Buschhausen	Practice Leader Public Affairs	Edelman
Silke Bustamante	Professor for Management	Berlin School of Economics and Law and Course Director of the Division of Service Management
Sergio Carvalho	Associate Professor of Marketing	Rowe School of Business, Dalhousie University (CA)
Renata Casaro	Head of Investor Relations	Henkel AG & Co. KGaA
Petra Christmann	Professor and Department Chair of Management and Global Business	Rutgers Business School - Newark and New Brunswick
Babette Claas	Director of business@school	The Boston Consulting Group
Elaine Cohen	Founder & Author	Beyond Business
Nathalie Crutzen	Associate Professor in Accenture Chair in Sustainable Strategy	HEC-Management School of the University of Liege (Belgium)
Valentina De Marchi	Post Doctorial Researcher at Department of Economics and Management	University of Padova, Italy
Timothy Devinney	Professor and Chair of International Business	University of Leeds Business School
Jan Diebecker	PhD Student	Westfälische Wilhelms-Universität Münster
Darla Dore	PhD Candidate	University of London
James Dymond	Investor Relations	SAP
Robert Eccles	Professor of Management Practice	Harvard Business School and representing IIRC - International Integrated Reporting Council and SASB - Sustainability Accounting Standard Board
John Elkington	Co-Founder	SustainAbility and Volans Ventures
Gabriele Faber-Wiener	Founder and Partner	Center for Responsible Management
Sonia Favaretto	Managing Director	BM&FBOVESPA S.A. - Securities, Commodities & Futures Exchange, Sao Paulo
Dieter Flämig	Permanent secretary, Honorary professor	TU Berlin, University of Sofia
R. Edward Freeman	Professor of Business Administration	Darden School of Business at the University of Virginia
Linda Friedemann	PhD Candidate	Leibniz University Hannover
Jvan Gaffuri	Senior Manager - Sustainability Services	RobecoSAM
Leslie Gaines-Ross	Chief Reputation Strategist	Weber Shandwick
Katherine Garrett-Cox	Chief Executive	Alliance Trust
Raz Godelnik	Assistant Professor	Parsons The New School for Design
Wayne Gumley	Lecturer	Monash University, Australia
Tobias Hahn	Professor	KEDGE Business School Marseille
Rüdiger Hahn	Professor of Management	University of Kassel

Name	Function	Organism
Ludger Heidbrink	Professor of Practical Philosophy	University of Kiel
Witold Henisz	Deloitte & Touche Professor of Management	Wharton School, University of Pennsylvania
Martina Hölzl	PhD Student	University of Graz
Anika Horn	Social Entrepreneurship Professional / Consultant	
Friedel Hütz-Adams	Senior Researcher	SUEDWIND-Institut
Samuel Idowu	Professor of CSR and Sustainability, Senior Lecturer in Accounting and Corporate Social Responsibility	London Metropolitan University, Nanjing University of Finance & Economics
Gregory Jackson	Professor of Management	Free University Berlin
Johannes Jahn	Doctoral Student	ESCP Europe
Jürgen Janssen	Senior Manager, Coordinator	Deutsche Gesellschaft für Internationale Zusammenarbeit, German Global Compact Network
Reemda Jäschke	PhD Student	Carl von Ossietzky University of Oldenburg
Sarah Jastram	Professor and Member of the Program Committee and Scientific Committee	HSBA Hamburg School of Business Administration
Jean-Paul Jeanrenaud	Director One Planet Leaders at WWF International	WWF International
Sally Jeanrenaud	Senior Research Fellow in Sustainable Development	University of Exeter
Wanjun Jiang	Professor and Member of the Program Committee and Scientific Committee	Guanghua School of Management, Peking University
Saskia Juretzek	Senior Manager Sustainability	Allianz SE
Torsten Kallweit	Head of the Central Department Corporate Environment	Voith Group
Steve Kennedy	Assistant Professor at Centre for Eco-Transformation	Rotterdam School of Management, Erasmus University
Birgit Klesper	Senior Vice President Group Transformational Change & Corporate Responsibility	Deutsche Telekom
Damien Krichewsky	Research Fellow in Sociology at the Forum Internationale Wissenschaft (FIW)	University of Bonn
Barbara Krumay	Research Assistant at the Institute of Information Management and Control	WU Vienna University of Economics and Business
Robert Kudłak	Research Fellow at the Research Institute for Managing Sustainability	Adam Mickiewicz University, Poznan
Anna-Lena Kühn	Associate Researcher	Friedrich-Alexander-University Erlangen-Nürnberg (FAU)
Brigitte Lammers	Office Leader Berlin	Egon Zehnder AG
Jegoo Lee	Assistant Professor of Business Administration in the area of Management and Business Ethics	Stonehill College
Katerina Legnerova	Doctoral Student	University of Economics Prague
Gerd Leipold	Sustainability Advisor	Global Climate Forum & Welthungerhilfe
Charlotte Limousin	CSR Program Manager	DELPHIS
Stéphanie Looser	Postgraduate Research Student	University of Surrey

Name	Function	Organism
Kerstin Lopatta	Professor at the Department of Business Administration, Economics and Law	University of Oldenburg
Patricia Anne MacDonald	Doctor of Philosophy	Western University
Susanne Marell	CEO / General Manager Edelman Deutschland	Edelman
Nina Marsh	Research Fellow, Head of Internal Audit	University of Bonn, Humboldt-Foundation
Ester Martinez-Ros	Associate Professor Dept. Business Administration	Universidad Carlos III de Madrid
Margaret McKee	Associate Professor in the Management Department	Saint Mary's University
Peter Michaelis	Head of SRI Team	Alliance Trust Investments
Christof Miska	Assistant Professor at the Institute for International Business	WU Vienna University of Economics and Business
Mette Morsing	Co-Director of CBS Sustainability Platform	Copenhagen Business School
Birgit Neff	Corporate Citizenship Manager	Commerzbank
Luis Neves	Executive Vice President of Climate Change and Sustainability / Chairman	Deutsche Telekom / Global e-Sustainability Initiative (GeSI)
Anders Olsen	PhD Fellow	Copenhagen Business School, Department of Innovation and Organizational Economics
Dieter Overath	CEO	TransFair e.V. / Fairtrade Deutschland
Heinz-Gerd Peters	Head of Sustainable Development and Environment	Deutsche Telekom AG
Robert Phillips	Professor of Management and Philosophy, Politics, Economics and Law (PPEL)	University of Richmond, Robins School of Business
Arun Pillutla	Professor of Management	St. Ambrose University
Thorsten Pinkepank	Director Corporate Sustainability Relations	BASF
Andreas Plank	Professor at the Department of Strategic Management, Marketing & Tourism	Innsbruck University, School of Management
Nicolas Poussing	Research Fellow	CEPS / INSTEAD
Gerhard Prätorius	Head of CSR Coordination	Volkswagen AG
Julia Puaschunder	Post Doctorial Researcher at Faculty of Arts & Sciences	Harvard University
Martin "Ian" Quigley	Research Fellow and Lecturer	University of Economics, Prague
Lars Rademacher	Professor for Media Management	MHMK Macromedia University for Media and Communication Munich
Karl-Friedrich Rausch	Head of Transport & Logistics	Deutsche Bahn
Romana Rauter	Post-Doctoral Research Assistant	Institute of Systems Sciences, Innovation and Sustainability Research (ISIS) at University of Graz
Ulla Saari	Senior Quality Manager, PhD Student	Microsoft IT & Tampere University of Technology

Name	Function	Organism
José Sánchez	Economist and Professor of Business Economics and Organization in the Department of Business Administration	University of Cantabria (UC)
Jean-Baptiste Santoul	General Manager, Henkel France	Henkel
Simone Sartori	Doctoral Student in Production Engineering	Federal University of Santa Catarina, Brazil
Anja Schäfer	Senior Lecturer in Management	Open University Business School
Stefan Schaltegger	Professor of Sustainability Management & Head of the Centre for Sustainability Management	Leuphana University Lüneburg
Roland Schatz	Founder & CEO	Media Tenor International
Joachim Schlange	Co-founder and Managing Partner	Schlange & Co.
Daniel Schmid	Chief Sustainability Officer	SAP SE
René Schmidpeter	Professor for International Business Ethics and CSR	Cologne Business School (CBS)
Josef-Peter Schögggl	Doctoral Student	University of Graz
Karsten Schröder	Project Manager	Econsense
Bernhard Schwager	Sustainability Office Manager	Robert Bosch
Anja Schwerk	Research Assistant	Humboldt-Universität zu Berlin
Palie Smart	Engineering and Physical Sciences Research Council (EPSRC)	Principal Investigator
Ingo Speich	Portfolio Manager Stocks	Union Investment
Laura Spence	Professor of Business Ethics	Royal Holloway, University of London
Birgit Spiesshofer	Attorney at Law	Dentons
Günter K. Stahl	Professor of International Management	Vienna University of Economics and Business
Anke Sterzing	Post Doctoral Researcher	Leibniz University Hannover
Jörg Sydow	Professor of Management	Freie Universität (Berlin), Strathclyde Business School (Glasgow)
Francesco Tramontin	Director of External Affairs Europe	Mondelez International
Sandra Waddock	Galligan Chair of Strategy / Professor of Management	Carroll School Scholar of Corporate Responsibility / Boston College's Carroll School of Management
Jessica Wadin	Post Doctoral Researcher	Lund University, Institute of Economic Research
Eva Wagner	Assistant Professor at the Finance Department	Johannes Kepler University Linz
Toby Webb	Founder	Innovation Forum
Karen Wendt	Editor	Responsible Investment Banking
Alexandra Wilde	Risk Manager and Consultant for Innovation	Robert Bosch
Carolin Zorell	PhD Candidate	University of Mannheim
Liangrong Zu	Senior Program Officer	Enterprise, Microfinance and Local Development Program, International Training Centre of the ILO

Business Strategy & Innovation Partnerships for Sustainability: A guide on how to build a responsible corporate strategy

Thèse de doctorat de l'Université Paris-Saclay
Préparée à l'Université de Versailles St-Quentin-en-Yvelines

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Spécialité de doctorat: Sciences de gestion

Thèse présentée et soutenue à Guyancourt, le 8 décembre 2017, par

Laetitia FOUOSSONG NGUETOUM

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TITRE EN FRANCAIS DE LA THESE

Stratégie d'Entreprise & Partenariats Innovants pour la Durabilité
Un guide pour la construction d'une stratégie d'entreprise responsable

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RESUME FRANCOPHONE

Les dernières décennies ont révélé un intérêt soutenu pour les questions liées à la responsabilité des entreprises dans le monde entier. En effet, la société dans son ensemble attend maintenant des entreprises qu'elles démontrent leur positionnement sur les questions sociétales et éthiques, ce qui a naturellement été relayé par une augmentation des activités correspondantes au sein des organisations. Mais un tel mouvement d'internalisation des problématiques de la société, alors même qu'il est souvent sincère, pose le défi de cohérence entre les actions de l'entreprise et leur perception par le public. Le présent projet doctoral s'adresse aux organisations qui ont des difficultés à former une entité cohérente dans leur intégration des aspects de responsabilité, et suggère des changements dans la façon d'appréhender leurs activités qui pourraient faciliter l'appropriation des problèmes de la société et leur assimilation comme opportunités d'affaires.

Tout le long de la thèse, on réfèrera de manière interchangeable à 'entreprise' ou 'organisation' pour désigner un écosystème créateur de valeur dans le but d'obtenir une valeur appropriée en retour. Cet écosystème aura pu être formé sur la base d'infrastructures physiques, d'accords contractuels, de systèmes de production ou même simplement sur la base d'un esprit et d'une culture distinctifs; une vue holistique qui étend la portée des implications et contraintes stratégiques qui rentreront en compte dans le processus d'internalisation des concepts de soutenabilité et durabilité.

En outre, le terme 'stratégie' utilisé ici fait référence à la présence d'une ligne de conduite claire avec une prétention totalisante visant à des gestes et des actions posés par les différents acteurs de l'écosystème; la stratégie fixe donc la mission globale de l'organisation, ainsi que les positions et angles d'attaque pour la réaliser. Ce ne doit pas être confondu avec les stratégies ou tactiques, qui sont des opérations de moindre ampleur influençant un ordre décidé.

Concernant le terme de référence pour parler de responsabilité, il a été choisi d'utiliser 'durabilité' plutôt que responsabilité sociétale des entreprises afin de reléguer son caractère contraignant au second plan. En effet, bien que la RSE soit considérée comme la notion traditionnelle pour désigner la responsabilité des organisations, elle est souvent associée à une connotation d'obligation qui présente l'entreprise et son public comme deux partis aux intérêts opposés. De plus, alors que la RSE a tendance à refléter sur le passé, la durabilité se penche sur l'avenir et anticipe les changements qu'une entreprise pourrait faire pour assurer sa pérennité.

Le concept de durabilité est donc conforme par essence à la prétention de la thèse. En effet, pour les entreprises qui veulent s'engager pleinement dans une pratique plus responsable des affaires et qui tentent de changer profondément leur façon de fonctionner, ce travail fait le postulat qu'il est du devoir commun de mettre en œuvre les mesures, attitudes et initiatives qui favoriseront le changement de comportement et de pratiques. La présente thèse contribue à remplir le devoir du milieu scientifique en la matière en offrant des conseils sur la façon de changer les pratiques usuelles, dans le contexte des années 2010, pour créer et s'approprier une stratégie d'entreprise qui intègre des considérations de durabilité.

Deux buts principaux sont définis pour le projet :

- Examiner comment les organisations peuvent intégrer efficacement les considérations de durabilité dans leur stratégie;
- Identifier des ressources, processus et incitations novateurs susceptibles de favoriser le changement vers une pratique plus responsable des affaires.

Des objectifs ont été arrêtés afin d'atteindre ces buts :

- Entreprendre une revue de la littérature entourant le sujet;
- Examiner la position du monde académique sur la manière d'intégrer les préoccupations de durabilité dans la stratégie d'entreprise;
- Analyser stratégiquement des projets récents qui ont été construits avec la mission de résoudre un problème sociétal identifié;
- Dédire, des leçons académiques et professionnelles tirées, la façon d'intégrer efficacement la durabilité dans la stratégie d'entreprise.

1. Méthodologie de recherche

Le projet est conduit suivant un paradigme pragmatique, reléguant le débat traditionnel entre réalisme et anti - réalisme afin de garder l'accent sur les actions et leurs conséquences (Morgan, 2014). En effet, le pragmatisme comme paradigme de recherche ré - oriente l'évaluation des théories sur leur capacité à résoudre des problèmes (Dewey, 1988 dans Powell, 2001). Une approche inductive est adoptée pour interpréter les dernières initiatives du monde académique d'une part, et du monde des affaires d'autre part, en matière de réponse entrepreneuriale aux problèmes sociaux et environnementaux.

La position académique est ainsi établie en analysant successivement trois recommandations qui ont obtenu la reconnaissance de la communauté scientifique, lors de la conférence internationale sur la durabilité et la responsabilité des entreprises tenue à Humboldt Universität, Berlin, en octobre 2014. Ces trois perspectives ayant été exhaustivement plébiscitées par les pairs spécialisés en la matière, la thèse considère qu'ils sont représentatifs de la vision du monde académique à cet instant. TXM, une plate - forme à accès libre offrant un support logiciel pour des analyses textométriques, est utilisée pour structurer le riche mix de données secondaires mises à disposition par les auteurs respectifs des théories.

Par ailleurs, l'analyse des cas est réalisée en adaptant le B4U, une méthodologie *design - based* développée dans le cadre d'un projet conjoint de l'Institut Européen de Technologie et sa KIC Climat; EurbanLab a la mission d'adopter une approche systémique afin d'accélérer l'innovation pour la construction de communautés urbaines durables. Vu la proximité de son objet de création avec l'objectif du travail de rapprocher répercussions sociétales et viabilité économique, le B4U a été jugé pertinent, au prix de modifications mineures, pour construire une intelligence des cas d'étude. Ces derniers, quant à eux, ont été sélectionnés pour la démarche globale novatrice adoptée pour réaliser leur mission principale (et affichée) de faire face à un problème social ou environnemental clairement identifié.

Ces choix méthodologiques ont conduit aux résultats qui suivent.

2. Résultats de recherche

En amont du projet, les corrélations entre les principales notions mobilisées sont mises en évidence par le biais d'une revue de littérature systématique. Là, il a été établi qu'aligner la stratégie à la philosophie interne d'une organisation contribue à comprendre la concurrence, réduire les coûts opérationnels, attirer les investisseurs et, en conséquence, consolider et accroître ses parts de marché. En outre, une enquête sur l'innovation dans le milieu des affaires et son lien avec les bonnes pratiques a révélé que si l'éthique d'entreprise est génératrice d'innovation par l'intégration des valeurs responsables promues dans le processus de conception interne du produit ou service, encourager des procédés innovants favorise également un management responsable. De plus, le succès de son tissu économique renforce inéluctablement une communauté, mais l'inverse est également vrai puisque les entreprises bénéficiant d'une communauté prospère améliorent leurs conditions commerciales et leur positionnement concurrentiel. L'on pourrait soutenir que les éléments décrits ci-dessus correspondent plus à une entreprise sociale qu'à une classique, mais le travail établit qu'une entreprise sociale n'est, après tout, qu'une entreprise classique guidée par la même recherche de profit qui assurera sa pérennité, mais avec un engagement plus fort dans la mitigation des défis sociétaux.

2.1 Résultats théoriques

Il est fait une synthèse des recommandations scientifiques sur la façon d'intégrer efficacement les considérations de responsabilité et de durabilité dans l'être - même d'une organisation, en effectuant une analyse textuelle de 368 unités de matériel formés d'articles, rapports, posts, commentaires, etc. Puisque les initiatives sont récentes, les données n'ont pas été filtrées par date, mais seulement par la certitude que le matériel traduit bien les recommandations de leur auteur. Pour ce faire, seul le matériel mis à disposition sur le site officiel des auteurs et guides des initiatives a été jugé pertinent pour l'étude; en effet, l'auteur considère la publication sur son site Web comme preuve de validation. Pour ceux qui n'ont pas de site officiel, le chercheur a retenu les publications scientifiques de l'auteur sur les recommandations. D'où les sources matérielles utilisées:

- Modèle CSV (Creating Shared Value) de Michael Porter et Mark Kramer: *sharedvalue.org*;
- Plan B de Lester Brown et la B - Team: toutes les publications scientifiques de Brown avec les mots explicites «plan B» dans le titre, et *bteam.org*;
- Modèle 'Embedding sustainability' du NBS (Network for Business Sustainability): *nbs.net*.

L'analyse textométrique montre que ces modèles théoriques ont des avis différents sur la façon la plus optimale d'intégrer les considérations de responsabilité dans la stratégie d'une organisation. En effet:

- Alors que Porter parle de «sustainability» (durabilité) pour indiquer les risques liés aux ressources tels que perçus par l'entité, à l'exemple de la disponibilité des ressources naturelles ou encore l'attractivité d'une entité face à la ressource humaine, le NBS utilise le même terme lexical dans une vision plus holistique qui intègre différentes parties prenantes;
- le NBS préconise de focaliser la poursuite de l'éthique au niveau interne, au sein de la structure, tandis que Porter la reflète au niveau externe entre l'organisation et ses différents groupes d'intérêt;
- Lester Brown évite de référer de manière explicite à la responsabilité, alors même que l'engagement du plan B vers une meilleure pratique des affaires transparaît clairement, en particulier en ce qui concerne les questions liées à la planète;
- Porter et le NBS incluent en priorité les questions liées aux personnes dans leurs objectifs, le premier se référant aux avantages de s'assurer d'intégrer les besoins des autres (créer une valeur partagée) et le second à la richesse du savoir induit par le travail en équipe (communauté de connaissances).

On peut cependant remarquer qu'aucun des modèles ne contredit l'autre, mais qu'ils se complètent. Ce même constat est fait concernant les propositions sur la façon d'engager ce processus de transformation, puisque l'approche de Lester Brown est de partir de zéro, en oubliant toutes les normes et les pratiques assimilées et qui se révèlent être un frein plutôt qu'une sécurité, tandis que le NBS recommande de

travailler sur la culture et la philosophie interne de l'organisation, afin de reconsidérer l'importance des choses et ancrer de nouvelles valeurs. Porter, quant à lui, suggère d'être dans une logique permanente d'expansion et de travailler constamment à développer de nouvelles initiatives, créer des percées et saisir de nouvelles opportunités.

2.2 Résultats pratiques

Cette partie examine comment l'intégration responsabilité/stratégie est matérialisée sur le terrain, à travers des études de cas. Ici, il est fait une analyse stratégique des choix qui ont guidé l'implémentation de trois projets conçus comme réponse entrepreneuriale à un problème social ou environnemental identifié. En effet, grâce à la KIC Climat (sponsor de la thèse), de nombreux séjours en entreprise ont pu être effectués en France, Espagne, Italie, Danemark et Cameroun de 2014 à 2016. De ces échanges, les initiatives suivantes ont été retenues pour la thèse:

- La construction de la première unité de méthanisation agricole française à Mignéville par Francis et Fabienne Claudepierre, des agriculteurs locaux ;
- Intellifarm, projet danois mené par AgriFarm, d'extrapreneuriat d'un leader mondial de l'industrie des BTP, et qui conçoit des systèmes de ventilation hybrides réduisant l'empreinte carbone au sein de porcheries ;
- MEGAECOFIRE, initiative camerounaise de KEMIT Ecology, et qui s'attèle à la transformation des déchets municipaux d'origine végétale en charbon.

Cette analyse révèle que les organisations ont toutes une interprétation singulière de leur responsabilité dans la société et de comment la mettre en œuvre. Premièrement, les Claudepierre ont lancé l'initiative avec la conviction qu'ils peuvent réaliser davantage, pour eux-mêmes et pour les autres, avec les ressources dont ils disposent. C'est donc dans la phase d'idéation qu'ils ont ancré plus d'aspects de responsabilité. Ciblant la ressource énergétique, ils ont contribué à la mise en place d'une coordination des réglementations, du réseau, des connaissances et de l'expertise permettant à la communauté locale d'identifier et de s'approprier leur vision, et à d'autres entrepreneurs de reproduire l'initiative.

Deuxièmement, AgriFarm a saisi l'opportunité que le réseau auquel il appartient offre, en ciblant les émissions - carbone, un casse - tête exponentiellement saillant dans leur secteur. En effet, un contexte légal et réglementaire de plus en plus strict permet à cette entreprise de satisfaire et concilier les intérêts d'agriculteurs désorientés d'une part, et d'une communauté sensibilisée et en avance sur son temps d'autre part. C'est ainsi que très tôt dans le projet, AgriFarm réalise que la solution qu'ils conçoivent a des applications bien au-delà leur secteur BTP, et en particulier dans l'agriculture porcine et bovine.

Enfin, KEMIT Ecology lie les parties prenantes externes à toutes les phases principales de leur projet, de la prospection à la production. L'équipe s'identifie un devoir pour la planète et ses ressources naturelles, et pour lesquelles elle est déterminée à impliquer toute la communauté. Leur solution est facile à essayer, techniquement basique à utiliser et bien conforme aux habitudes des consommateurs, et les résultats peuvent être évalués quasi - instantanément. De plus, leur éducation progressive des populations locales en matière de tri - sélectif a le potentiel pour créer des flux additionnels de revenu.

2.3 Interprétations

Les leçons que l'on peut tirer au terme de nos analyses sont nombreuses. D'abord, la compréhension que toutes les organisations doivent participer à la résolution des problèmes sociétaux existants et émergents semble généralisée. La première recommandation pour y parvenir serait de partir de zéro en poursuivant une innovation responsable et disruptive. En effet, le Network for Business Sustainability NBS soutient que l'innovation contrainte par les ressources fait l'utilisation la plus efficace des actifs disponibles et produit des améliorations opérationnelles régulières (Rowe, 2013). Ensuite, l'objectif consiste à construire une expérience personnalisée en comprenant les besoins des personnes et en découvrant de manière créative la meilleure solution pour répondre à ces besoins (Brown et Wyatt, 2010); cela signifie que les critères de responsabilité poursuivis doivent transparaître dans les spécifications - même du produit.

Les entrepreneurs doivent également combiner à la fois créativité visionnaire et réalisme poussé dans la résolution des problèmes, avec une fibre éthique forte et une saine obsession pour leur vision du changement (Bornstein, 2007). L'intégration des considérations de responsabilité nécessite donc d'enraciner tout un nouvel ensemble de valeurs dans la culture d'entreprise, et de refléter ces valeurs dans les pratiques organisationnelles formelles et informelles (Fishhoff, 2014). En outre, confiance en soi, intrépidité, persévérance et pro - activité semblent être des attributs obligatoires pour mener à bonne fin les initiatives de la nature évoquée.

L'étude montre également que favoriser les échanges et la collaboration contribue à créer un bagage substantiel de connaissances. La collaboration pousse en effet l'organisation à devenir une entité apprenante et ainsi débloquent des opportunités de croissance; et à optimiser sa capacité à dépasser la zone de confort et donc repousser les limites de l'organisation. Il est conseillé d'organiser les échanges collaboratifs via des clusters locaux, rassemblant différentes sensibilités et compétences afin de générer une abrasion créative. Faire une alliance avec une organisation plus grande et mieux établie peut également aider à établir sa crédibilité vis-à-vis de la communauté locale.

Un autre aspect dont l'importance est réaffirmée par notre base d'apprentissage concerne l'importance d'avoir le marché à l'esprit tout le long du processus, et surtout au stade de conception de la solution. En effet, s'il est généralement reconnu que connaître le marché - cible est primordial en entrepreneuriat, nos données révèlent que cette importance est exacerbée lorsqu'il s'agit d'initiatives qui intègrent des facteurs non - usuels à l'instar de la durabilité. Interagir avec le marché à un stade précoce met en évidence des exigences spécifiques de la niche, telles que la nécessité d'acquérir une certification qui n'est pourtant pas forcément légalement exigée, ou de distinguer une segmentation supplémentaire du marché qui influencera le positionnement du produit. Le but en est de développer des attributs uniques qui confèrent spécificité et désirabilité à la marque, et qui la distinguent des concurrents.

De même, l'implication de la communauté locale occupe une place centrale dans l'issue d'une initiative entrepreneuriale responsable. En effet, le succès de la communauté d'une organisation peut améliorer ses conditions d'affaires, augmenter sa rentabilité et renforcer son positionnement sur un marché concurrentiel. En outre, communiquer effectivement avec les différents groupes d'intérêt facilite la gestion du projet; par ce faire, l'organisation suscite adhésion et buy - in, contribuant ainsi à la création d'un climat stable souhaitable pour les affaires. En particulier, il est judicieux de maintenir une collaboration harmonieuse avec les autorités gouvernementales, surtout lorsque les activités menées sont soumises à approbation initiale par un permis ou une licence. De plus, l'environnement politique peut présenter plusieurs opportunités, sous la forme d'un soutien technique pour des initiatives ciblant un certain problème prioritaire pour les autorités nationales ou régionales, d'un soutien financier et de subventions, etc.

Enfin, considérer la durabilité comme opportunité d'affaires est clé pour être en mesure de créer des percées et de proposer de nouvelles idées qui contribueraient à répondre à un besoin identifié, mais aussi et surtout, de transformer ces idées en produits et services innovants pour la population ciblée. Il apparaît aussi nécessaire de restructurer les marchés pour s'adapter au mieux aux nouvelles caractéristiques, et de reconfigurer la façon dont les ressources en général, et les ressources naturelles en particulier, sont utilisées. En effet, l'impératif est de pouvoir:

- réduire la quantité de ressource utilisée dans les procédés communs, en particulier lorsqu'il s'agit d'énergie et d'eau;
- réutiliser le matériel, de manière à extraire plus de valeur pour en faire plus avec moins, ce qui peut signifier adapter légèrement un produit initialement conçu pour un certain but, à un autre but;
- recycler les sous - produits qui sont actuellement traités en déchets, en leur créant un nouveau cycle de vie.

3. Conclusion

Au terme de notre analyse basée sur les résultats de travaux scientifiques d'une part et les retours du terrain d'autre part, la thèse retient huit lignes directrices majeures qui guideraient les organisations sur la façon d'intégrer efficacement les considérations de durabilité dans leur stratégie:

- Commencer de zéro;
- Adopter une attitude pro - active, à la fois provocatrice et terre - à - terre;
- Former un pool de connaissances;
- Penser au marché;
- Innover;
- Collaborer avec la communauté locale;
- Ne pas sous - estimer l'importance des autorités politiques;
- Gérer les ressources de manière durable.

Cette analyse a également mis en lumière de nouvelles ressources, processus et incitateurs qui peuvent favoriser le changement vers une pratique plus responsable des affaires. Par exemple, les communautés défavorisées et les pays en développement, peu considérés comme des marchés viables à l'heure actuelle, pourraient être appréhendés simplement comme un marché différent, et leur faible structure en ferait un terrain propice pour des stratégies Océan Bleu; en s'adaptant aux besoins particuliers de ce marché, une entreprise pourrait donc en tirer des avantages substantiels tout en apportant des solutions profondes à la société. De plus, les synergies industrielles, à l'instar de celles où les rebuts d'une entité sont réintroduits comme ressource d'une autre, peuvent créer de nouvelles sources de revenus, stimuler le partage de connaissances et ainsi le gain de compétence, tout en réduisant le gaspillage. Enfin, de nouvelles incitations à l'intégration de la durabilité incluent la participation et le soutien spécifiques du gouvernement à certains problèmes sociétaux déclarés prioritaires, ou encore le nouveau régime carbone qui positionne le contrôle des émissions des gaz à effet de serre comme indicateur de performance.