

## Corporate social responsibility, a strategy to create and consolidate sustainable businesses

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**Abstract.** *To highlight the strategic importance of CSR, this paper starts with a study of specialized literature in order to identify the role of these strategies in the creation and strengthening of sustainable business. Using Dunphy's model as a start point, we attempted to draft typologies for social responsibility strategies that support organizations in creating and strengthening sustainable business. An empirical study of the European automobile industry has sought to highlight the impact CSR strategies have on sustainable business. Selection and implementation of appropriate social responsibility strategies are important in achieving added value through the creation and strengthening of sustainable business.*

**Keywords:** corporate social responsibility; social responsibility strategy; sustainable business; corporate sustainability.

**JEL Codes:** M14, M21, I62.

**REL Codes:** 7L, 10B, 10H, 15D.

## 1. Introduction

The global economy requires organizations to clearly define their role and reconsider their economic, social and environmental objectives, "transforming business models faster, more frequent and more extensive than in the past, to demonstrate their capacity to develop sustainable business through clearly stated and transparent strategies"(Doz, Kosonen, 2010).

Business sustainability objectives have become increasingly more important for companies, but also for stakeholders. Such an attitude of businesses, focused on strengthening fair relationships with stakeholders, meets the following requirements: "addresses allegations from international bodies which perceive globalization as a cruel, exploitative, no rules phenomenon, linked to indifference of entrepreneurs towards losses caused by corporate social responsibility and socio-competitive scepticism "(Cismas, Stan, 2010, p 150).

Corporate strategies should be drawn to meet stakeholder requirements. Formulating and implementing strategies should be a more proactive, rather than reactive process, an emblem of corporate conscience and management. Each organization must follow the wording of those long-term winning strategies, "giving equal importance to human resources, societal balance society, and the environment" (Lepineux et al., 2010) and realizing the importance of building sustainable business.

Specialized literature tried to highlight in multiple ways the importance of corporate social responsibility in business strategy. Some authors even consider that "corporate social responsibility initiatives must be integrated and internalized by an organization so as to be placed in the heart of the organization" (Dey, Sircar, 2012), to obtain benefits such as: improved corporate reputation, increased confidence of customers, increased employee motivation and market share. Businesses should be aware that the inclusion of social responsibility objectives in the strategy of the organization must be triggered not only by the desire to build a positive image, by operational efficiency or the prospect of competitive advantage, but as a condition of building sustainable businesses.

The research proposes a classification of corporate social responsibility strategies involved in building sustainable business. We aim to answer the question whether the implementation of certain social responsibility strategies leads to building sustainable business. Through a study of corporate social responsibility strategies used by companies operating in the automotive industry, we intend to demonstrate that corporate social responsibility strategies are key factors of sustainable business on the following levels: social and societal, ecological and environmental, supply chains and suppliers, corporate

image, position in relation to competitors and financial performance. We view business sustainability as a consequence of the application of corporate social responsibility strategies. The results of the study show that there are six types of CSR strategies that have a significant impact on business sustainability.

## 2. The significance of the concept of corporate social responsibility strategy

CSR strategies are opportunities offered by the development of business strategies aligned with business goals, deeply rooted in the principles and values of corporate social responsible. Specifically, corporate social responsibility objectives are integrated into business strategy and become a driver of its development.

In literature there is a varied array of social responsibility and sustainability strategies, such as: "resign strategy, defensive strategy and offensive strategy" (Van Bommel, 2011). "Resign" strategy is used when, due to lack of pressures and incentives, but also based on the capacity of innovation of the organization, it is decided not to begin the implementation of sustainability. Businesses can choose a defensive strategy for specific products or services, and, at the same time, an offensive strategy for other categories of products or services. In addition, organizations can choose different strategies for different aspects of sustainability (Kogg, 2009). Organizations with a low level of innovation will choose a defensive strategy, while organizations with a high level of innovation are able to implement offensive strategies. Other research on social responsibility strategies identifies four categories of strategies: "obstructionist, defensive, accommodative and proactive" (Carroll, 1979, Wartick, Cochran, 1985, Carroll, Buchholtz, 2000, Fisher, 2004, Sauser, 2005). Companies that adopt an obstructionist strategy reject any form of ethics or social responsibility that does not meet the economic interest, companies that choose a defensive strategy reject only ethical responsibilities and protect their own interests within the legal framework; companies that adopt an accommodative strategy support certain ethical responsibilities, particularly those of stakeholders, without initiating voluntary actions for the common good; proactive companies distinguish themselves by fully recognizing social responsibilities and by an active engagement to minimize their negative impact and meet stakeholder needs.

Choosing the right social responsibility strategy impacts business by: "reducing costs and risk, maximizing profits and competitive advantage, increasing reputation and legitimacy and creating synergistic value" (Kurucz et al., 2008, p 86). "By building a business strategy to align economic, social and environmental performance to long-term business values, corporate social

responsibility becomes part of the business and adds long-term value for both the company and the society" (Rochlin et al., 2005, p. 8).

One of the major dilemmas of a manager concerns choosing the right business strategy to ensure its sustainability. Some studies analyse the factors that affect the choice of the most appropriate strategy and indicate the level of development a company aims to achieve (Van Marrewijk, 2010, pp. 85-96, Van Bommel, 2011, pp. 895-904). Van Marrewijk integrated the Four Phase Model created by Teun W. Hardjono in 1995 and Spiral Dynamics created by Don Beck and Chris Cowen in 1996 in the organization. Thus, in determining the strategic guidelines he identified challenges that exist within the organization (Van Marrewijk, 2010, p. 91).

Many studies analyse why companies that are comparable in terms of size and power, and are influenced by the same external conditions, choose different social responsibility strategies. This choice may be influenced by various pressures and incentives, which generate innovation pressure, as a first step in implementing the strategy (Van Bommel, 2011, p. 900) or even by local or national perception of the impact of these strategies.

In our view, structuring corporate social responsibility strategies involved in building sustainable business, based on the level at which they operate, produces the following categories: social and societal strategies, ecological and environmental strategies, strategies responsible for distribution and supply chain, strategies to build corporate image, strategies to create competitive advantage and strategies to obtain added value. Based on the attitude of the organization towards sustainability values and on the degree of implementation of these values, strategies are: passive (defensive), reactive and proactive.

A careful selection of corporate social responsibility strategies could ensure business sustainability by delivering benefits to the organization (improving corporate image and reputation, increasing operational efficiency, sales and customer loyalty, gaining competitive advantage, providing benefits to shareholders, increasing financial performance), to the employees (increased motivation, improvements in team unity, reduced internal conflicts, elimination of unethical practices, more developed social solidarity), to society (promoting social inclusion, improving cooperation with non-governmental organizations, state institutions, customers, suppliers, competitors) and benefits to the environment (reducing the impact of economic activity on air, water, soil, non-renewable natural resources, reducing energy consumption, promoting recycling and reuse).

### 3. Creating and strengthening sustainable business – a priority of contemporary organizations

The concept of sustainable development is steadily extending its applicability from society to organizations, being called corporate sustainability. There are also some skeptics who question if and how this concept is applied at organizational level (Gray, 2010). Since sustainable development issues concern us all, citizens, businesses and governments need to cooperate to establish sustainable consumption as a common goal of society (Malovics et al., 2008).

In literature there is no universally accepted definition for corporate sustainability, this concept can mean "applying business strategies and activities that meet the needs of today's organization and stakeholders, while protecting human and natural resources that will be needed in the future" (International Institute for Sustainable Development, 1992); "meeting direct company needs and indirect stakeholder needs (shareholders, employees, customers, pressure groups, communities) without compromising the ability to meet the needs of parties who will become interested in the future" (Dyllick, Hockerts, 2002), "proving that social and environmental objectives are integrated into business operations and are in interaction with stakeholders" (Van Marrewijk, 2003), in an attempt to demonstrate that corporate sustainability and corporate social responsibility are synonymous. A supporting fact of this idea is that both concepts focus on three dimensions of corporate performance: economic, social and environmental (Steurer et al., 2005).

Progress towards sustainability in organizations is undergoing a series of phases, defined by Dunphy's model (Holton et al., 2010, p. 155): rejection, ignorance, compliance, efficiency, proactive strategy, corporate sustainability (Table 1). These steps demonstrate how organizations treat people and natural resources they use in their activities. Basically, going through these stages, organizations progress from rejecting the idea of corporate responsibility to indifference, and then to strategic adoption of sustainable development values.

Table 1

<b>Phases in the development of corporate sustainability</b>		
<b>Phases</b>	<b>Treatment of human resources</b>	<b>Treatment of natural resources</b>
Phase 1 Rejection	Employees and subcontractors are exploited; the organization has no responsibility regarding health and work safety or employee development.	Organization doesn't assume responsibility for the impact of its activities on the environment. Natural resources and environment can be exploited freely and with no costs.
Phase 2 Ignorance	Technological and financial factors dominate business strategies. The most important aspects of human resources management are excluded. Social responsibility is ignored.	Technological and financial factors dominate business strategies and environmental objectives are excluded.
Phase 3 Compliance	Technological and financial factors still dominate business strategies. Compliance is achieved only as a risk reduction exercise.	Environmental abuses are eliminated, but environmental issues with smaller impact on the community are ignored.
Phase 4 Efficiency	Steps are taken to integrate HR functions into a coherent system of human resources management to reduce risk and increase efficiency. Community projects are carried out only if funds are available and if they bring real benefit.	Environmental issues that generate costs are regularly reviewed to reduce costs and increase efficiency.
Phase 5 Proactive strategies	Intellectual and social capital is used to obtain a strategic advantage. The effects on the community are taken into account and programs to reduce these effects, integrated into business strategy, are carried out.	Proactive environmental strategies are valued as sources of strategic business opportunities and competitive advantage. Steps are taken to enforce those production processes that will produce ecologic products.
Phase 6 Corporate sustainability	The organization adopts clear and strong ethical practices based on the respect for stakeholders' needs, influencing market operators and society in general to comply with human rights, to adopt fair social practices, to develop human capital.	The organization is an active promoter of sustainability values and seeks to influence market players and society, in general, in this respect. It adopts best environmental practices, as the company is aware that it must act responsibly.

**Source:** adapted from Holton, Glass, Price, 2010.

Organizations differ substantially depending on their attitude towards the implementation of CSR strategies and on speed in changing ethical behaviour (Piercy, Lane, 2009). In our opinion, companies in phases 1 and 2 apply passive sustainability strategies (defensive), companies across phases 3 and 4 implement reactive strategies and those in phases 5 and 6, proactive strategies.

Globally, corporate sustainability has become a particularly important aspect for both organizations and their stakeholders. Thus, in recent years, sustainability-reporting indicators have become a particular concern for many organizations. Basically, sustainable performance management is viewed from several perspectives: on the one hand, it links environmental and social

management with the business strategy, and, on the other hand, it integrates environmental and social information into sustainability reporting (Schaltegger, Wagner, 2006).

Basically, adopting responsibility strategies provides organizations the ability to create and grow sustainable business, bringing competitive advantages and added value. In fact, organizations have the resources, technology and motivation to implement sustainable development values. Numerous studies address the motivation of organizations to involve in social responsibility activities, the ways of implementation (Smith, 2003), the issues of sustainable supply chain management (Seuring, Muller, 2008), CSR codes of conduct (Bondy et al., 2008), organizing the standardization system (Castka, Balzarova, 2008) or even issues relating to sustainability reporting in organizations (Roca, Searcy, 2012).

Measuring corporate sustainability is one point of great interest to researchers. A study from 2011 forayed into literature published between 2000 and 2010, providing a basis for structuring a set of 65 key questions for future research (Searcy, 2012). The analysis on 17 corporate sustainability reports of Greek companies (Skouloudis, Evangeline, 2009) studied how economic, environmental, and social performance was presented and identified the most commonly used metrics (total sales, cost of materials, raw materials and services, benefits, donations and philanthropy, water and energy consumption, CO2 emissions). Other studies showed how 19 companies from Spain apply GRI principles (Gallego, 2006) and identified commonly used indicators.

Developing a referential of extra-financial indicators suited for a particular organization is a long and complex process (Baret, 2011). Baret's study led to a five-step methodology: he started with an analysis of GRI and sustainability reports of the banking sector in France, stakeholders were identified, a hierarchy of extra-financial indicators was created and the referential of indicators operationalized.

According to Afgan and Carvalho (2008), the creation of a sustainability index involves several steps: acquire and record data for each  $x_i$  indicator (determine, for each indicator, the minimum  $\text{Min}_{(i)}$  and maximum  $\text{Max}_{(i)}$  values); identify the values of the  $q_i(x_i)$  function to assess whether it is decreasing or increasing depending on the behaviour of the  $x_i$  argument, normalize and obtain the index value. Obtaining values for analysed indicators allows the formation of aggregate functions as a weighted arithmetic average of the values obtained for each individual variable, after determining the weighting coefficient.

Another study (Mocanu-Perdichi, 2009) focused on measuring sustainable development in Romania at regional and county level, and obtained

a composite indicator of sustainability comprising of 19 indicators, grouped into four dimensions (environmental, institutional, economic and social), with emphasis on the last one.

Another study conducted in 2007 (Nordheim, Barrasso, 2007) aimed to create a set of 34 indicators of sustainable development of enterprises in the European aluminium industry, covering 800 factories and measuring the evolution of these indicators between 1997 and 2002.

Another study creates a framework of sustainability indicators, comparable with the general indicators proposed by the GRI, as a tool to evaluate the performance of mining companies (Azapagic, 2004).

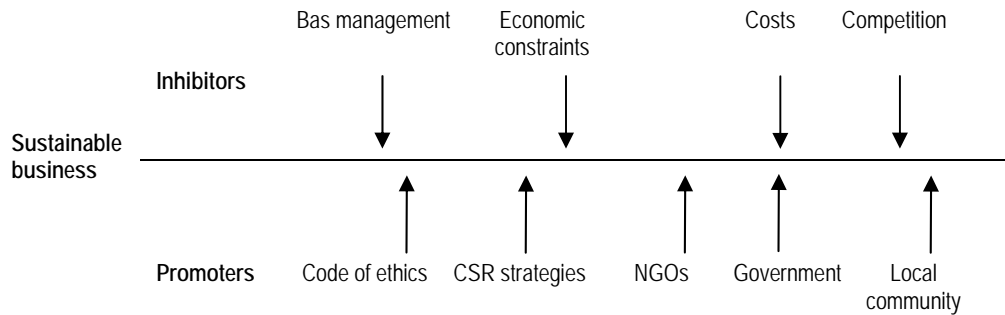
Another attempt to create a set of indicators to assess sustainable production practices belongs to Veleva and Ellenbecker (2001). The authors suggested a new methodology based on 22 key indicators (quantitative and qualitative) to assess sustainable production and a guide to implement it, along with strengths and weaknesses of the suggested methodology.

#### 4. The role of CSR strategies in creating sustainable business

To fulfil their purpose, social responsibility strategies must be integrated into the overall business strategy (Dey, Sircar, 2012). In literature, special attention is given to the relationship between corporate social responsibility strategy and social capital (Spence et al., 2003), between social responsibility strategies and branding (Popoli, 2011) or to the connection between social responsibility strategy and business model (Teece, 2010).

In building sustainable businesses, organizations are constantly under the influence of many forces (Figure 1), which fall in two categories: promoters and inhibitors of sustainable business. Promoters are forces that favour sustainable business and are structured as follows: corporate code of ethics and ethics committee, corporate social responsibility strategies, sector operators, government pressure, local communities, non-governmental organizations. Inhibitors are another class of forces that stop organizations from conducting business based on sustainability values: bad management, economic constraints, high costs of social responsibility programs, and competitive environment.

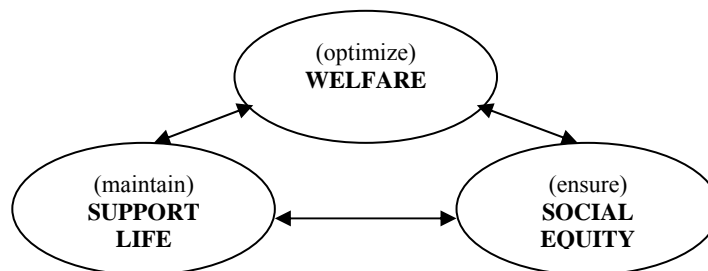




Source: by author.

**Figure 1.** Analysis of sustainable business forces

We believe that the objectives of sustainable business creation and consolidation are: optimize welfare, maintain the capacity to support life and ensure social equity (Figure 2).



Source: by author.

**Figure 2.** Objectives of sustainable business creation and consolidation

Selecting and implementing appropriate social responsibility strategies is important in achieving added value through the creation and strengthening of sustainable business on several levels: at stakeholder level (investors, customers, suppliers, communities, NGOs, partners and distributors), on organizational level (market share, sales, intellectual capital, reputation, brand), and on environmental level.

Problems generated by not integrating socially responsible practices into the business strategy can be noticed when assessing the costs and benefits of implemented projects, in the selection of technology, in the relationship with community, and in the structure of incentives for performance (Slack, 2012).

## 5. Methodology and results

The aim of the research is to highlight the fact that social responsibility as a strategic option significantly influences the creation and strengthening of sustainable business, and of corporate sustainability in consequence. The research hypothesis is the following: *CSR strategies have a positive impact on the creation and strengthening of sustainable business.*

The analysed community consists of 13 enterprises operating in the automotive sector in Europe, selected from the database of the European Automobile Manufacturers' Association. A complete picture of the companies selected for this study is presented in Table 2. Companies are listed in alphabetical order to avoid creating a preferential image for some of them.

Table 2

<b>Analysed European carmakers</b>		
Company	Country of origin	Countries with production and / or research centers
Renault Group	France	France, Romania, Russia, Spain, Portugal, Morocco, Slovenia, United Kingdom, Brazil, India, Turkey, South Korea, Morocco, Algeria, South Africa, Argentina
Daimler Group Mercedes- Benz	Germany	Germany, Spain, France
BMW Group	Germany	Germany, Austria, United Kingdom, South Africa, China, USA
DAF Truks NV	The Netherlands	Netherlands, Belgium, United Kingdom
FIAT Group Automobiles	Italy	Italy
Ford	USA	USA, Venezuela, Brazil, Mexico, South Africa, Japan, Vietnam, India, Russia, Philippines, Thailand, Taiwan, Romania, United Kingdom, Spain, Turkey, Germany, France
GM	USA	U.S., Brazil, Argentina, Mexico, Canada, Germany, Hungary, China, South Korea, Australia, South Africa
Hyundai	South Korea	Czech Republic, Russia, Turkey, India, China, USA, Canada, Venezuela
Jaguar Land Rover	United Kingdom	United Kingdom, Kenya, Malaysia, Pakistan, Turkey
PSA Peugeot Citroen	France	France, Slovakia, Spain, Portugal, China, Brazil, Argentina
Toyota	Japan	Japan, Canada, USA, Argentina, Mexico, Brazil, Venezuela, Czech Republic, France, Poland, Portugal, Turkey, United Kingdom, Russia, Kenya, South Africa, China, Taiwan, India, Indonesia, Malaysia, Pakistan, Philippines, Thailand, Vietnam, Australia, Bangladesh
Volkswagen AG	Germany	Germany, Belgium, France, Spain, Portugal, United Kingdom, Netherlands, Denmark, Sweden, Switzerland, Czech Republic, Hungary, Austria, Poland, Russia, Bosnia-Herzegovina, Slovakia, Italy, South Africa, India, China, USA, Mexico, Brazil, Argentina
AB Volvo	Sweden	Sweden, Norway, Sweden, France, Russia, Belgium, Poland, India, China, Australia, Japan, South Africa, USA, Brazil

**Source:** by author.

We used research methods such as content analysis (the study of sustainability reports, annual reports and CSR reports for 2010, published on their sites by sampled organizations) and statistical correlation method (to highlight the intensity of the relationship between variables).

To assess the ability to create and strengthen sustainable business, the corporate sustainability index was determined, as a dependent variable, based on content analysis of reports published by the companies for 2010. The corporate sustainability index was determined based on an analysis of 10 indicators belonging to three dimensions: economic dimension (3 indicators), social dimension (3 indicators) and environmental dimension (4 indicators). To analyse the economic dimension of sustainable development we used the following indicators: total revenue, number of vehicles sold, and research and development costs incurred in 2010. The social dimension included the following indicators for 2010: share of women in total number of employees, number of hours of training per employee and frequency of work related accidents. To analyse the environmental dimension, we monitored the following indicators: CO<sub>2</sub> emissions in g/km, water consumption per vehicle, energy consumption per vehicle and waste in kg/vehicle. A score from 0 to 1000 was set for each organization and each indicator, values were normalized, weighting coefficients were determined and we obtained the aggregate for each of the 13 organizations.

Based on their ranking (Table 3), analysed organizations can receive an importance code that certifies their corporate sustainability performance: very good (1-0.75), good (0.75 to 0.5), satisfactory (0.5 to 0.25), and unsatisfactory (below 0.25).

Table 3

**Ranking of organizations according to the corporate sustainability index**

Company	Economic dimension	Social dimension	Environmental dimension	Corporate sustainability index
Toyota	954.48	523,18	788	0.755
Volkswagen AG	817.10	581,23	672	0.690
Ford	567.46	629,41	779	0.659
PSA Peugeot Citroen	349.47	662,74	779	0.597
GM	779.30	440,84	543	0.588
BMW Group	298.38	636,89	799	0.578
Daimler Group Mercedes- Benz	497.71	713,56	399	0.537
Renault Group	247.36	551,32	756	0.518
Hyundai	272.29	642,96	621	0.512
Volvo	115.65	601,77	638	0.452
FIAT Group Automobiles	195.33	110,79	614	0.307
DAF Truks NV	2.23	344,45	521	0.289
Jaguar Land Rover	36,96	89,32	487	0.205

**Source:** calculated by author.

To assess corporate social responsibility strategies we used four criteria: reducing costs and risks, maximizing profits and competitive advantage, reputation and legitimacy, and creating synergistic value (Kurucz et al., 2008, p 86). To assess codes of ethics we used three criteria: principles of ethics, standards of conduct, main responsibilities. We calculated individual scores for the two independent variables by dividing the number of criteria met by the total number of criteria for each variable (Vintilă et al., 2012).

The model that validates the set hypothesis is the following:

$$CS_i = \alpha_0 + \beta_1 \times CSRS_i + \beta_2 \times CE_i + \varepsilon_i \quad (1)$$

where:

CS = corporate sustainability; CSRS = corporate social responsibility strategies; CE = code of ethics;  $\varepsilon_i$  = error margin; i = corporation (1- 13).

Table 4

#### Results table

Regression Statistics	
Multiple R	0.705
R Square	0.498
Adjusted R Square	0.397
Standard Error	0.127
Observations	13

ANOVA					
	df	SS	MS	F	Significance F
Regression	2	0.159	0.080	4.954	0.032
Residual	10	0.161	0.016		
Total	12	0.320			

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%	Lower 95%	Upper 95%
Intercept	0.594	0.190	3.120	0.011	0.170	1.018	0.170	1.018
CSRS	0.427	0.158	2.705	0.022	0.075	0.779	0.075	0.779
CE	-0.493	0.223	-2.209	0.052	-0.991	0.004	-0.991	0.004

The multiple correlation coefficient (r) of 0.705 is greater than 0, which means that there is a direct relationship between variables. The RSquare determination coefficient is 0.498 and shows that 49.8% of the variation in corporate sustainability can be explained by the variables taken into consideration. The adjusted correlation report shows that 0.397 of the total variance is due to the regression line given the number of degrees of freedom.

The F test shows the role of independent variables in explaining the evolution of dependent variables. The F test value (4.954) and that of the significance threshold ( $0.032 < 0.05$ ) show that the regression model is valid and can be used to analyse the dependence between variables.

The free term, coefficient  $b = 0.594$ , is the point where the explanatory variable is 0. Since the statistic  $t = 3.120$  and the P-value =  $0.011 < 0.05$ , it means that the coefficient is significantly different from 0, given a confidence interval  $[0.170, 1.018]$ . The coefficient for the Corporate Social Responsibility Strategies variable is 0.427, which means that an increase by a unit of the Corporate Social Responsibility Strategies variable will generate an increase by 0.427 of the Corporate Sustainability variable. Because the P-value =  $0.022 < 0.05$ , the coefficient is significantly different from 0. The confidence interval for the Corporate Social Responsibility Strategies variable is  $[0.075, 0.779]$ . The corresponding coefficient of the Code of Ethics independent variable has a value of -0.493, and an increase of one unit of the Code of Ethics will decrease the Corporate Sustainability variable by 0.493. Since the P-value =  $0.052 > 0.05$ , the coefficient is insignificant in the confidence interval of  $[-0.991, 0.004]$ .

The analysis of coefficients produced the following regression model:

$$CS = 0.594 + 0.427 \times CSRS - 0.493 \times CE \quad (2)$$

Results (Table 4) show that the study hypothesis is valid: CSR strategies have a positive impact on the creation and strengthening of sustainable business.

## 6. Conclusions

This study shows that corporate sustainability strategies can be significantly influenced by social responsibility strategies. Analysis of data reported by companies operating in the European automotive industry indicates that organizations that understand the strategic importance of corporate social responsibility can create and strengthen sustainable business.

The study allows us to show that organizations aware of the role of social responsibility have opportunities for sustainable growth. We highlighted a number of corporate social responsibility strategies involved in building sustainable business: social and societal strategies, ecological and environmental strategies, strategies responsible for distribution and supply chain, strategies for building corporate image, strategies for creating competitive advantage and strategies for obtaining added value. Depending on

the attitude of the organization towards sustainability values and on their degree of implementation, strategies are: passive (defensive), reactive and proactive.

In building sustainable businesses, organizations are under the constant influence of many forces, which fall into two categories: promoters and inhibitors of sustainable business. In fact, the objectives of creation and consolidation of sustainable business are: optimize welfare, maintain the capacity to support life and ensure social equity.

Selecting and implementing appropriate social responsibility strategies is important in achieving added value through the creation and strengthening of sustainable business on several levels: on stakeholder level (investors, customers, suppliers, communities, NGOs, partners and distributors), on organizational level (market share, sales, intellectual capital, reputation, brand), and on environmental level.

Problems generated by not integrating socially responsible practices into the business strategy can be noticed when assessing the costs and benefits of implemented projects, in the selection of technology, in the relationship with community, and in the structure of incentives for performance.

Measuring corporate sustainability is done in different ways, and literature abounds in methodologies and indexes that enable organizations to determine where they are on the winding road towards sustainability.

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