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Measuring Business Sustainability Maturity-Levels and Best Practices

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Abstract

There has been an increasing interest in corporate sustainability (CS) and how companies should strive for it in order to satisfy stakeholders' demands concerning social, economic, and environmental impacts. The purpose of this paper was to identify the best sustainability practices and the sustainability maturity levels that allow manufacturing and service companies to contribute to sustainable development in the long run. Based on a qualitative approach, a comparative study of five large companies was deployed in order to determine their sustainability maturity levels and best practices. The research method consisted of a critical review of the literature and category analysis concerning corporate sustainability trends and some of the best well-known performance frameworks such as the Global Reporting Initiative (GRI), business excellence models (BEMs), and international standards. The main findings reveal that companies' sustainability maturity levels range from *satisfactory* to *sophisticated* in several sustainability aspects. Best sustainability practices found in this sample include the use of certifications such as ISO 9000, ISO 14001, GRI, and CSR, among others, combined with the systematic use of BEMs over many years. Finally, several key processes such as self-assessment, benchmarking, corporate reporting, strategic planning, and systematic training were found to be significant in helping manufacturing and service organisations achieve their business sustainability objectives.

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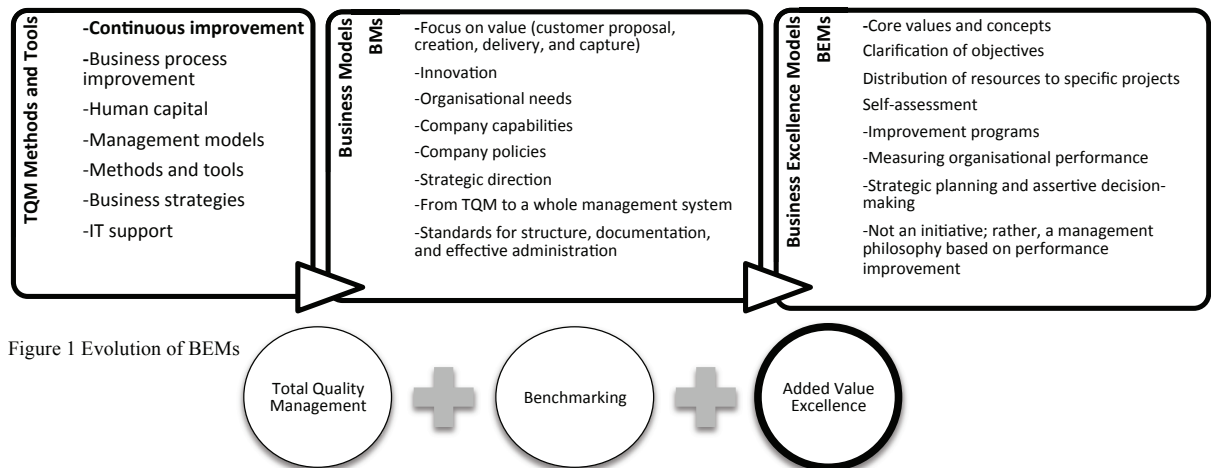
1. Introduction

Sustainable development (SD) has become a central point of debate for its economic, social, political, and environmental relevance. Since the Bruntland Commission Report in 1987 [1], the balance between economic performance, social development, and environmental issues has become a challenge for all kinds of organisations. Several concepts have been developed since then, such as corporate social responsibility (CSR), corporate social performance (CSP), and environmental management (EM), that provide an approach to support long-term business sustainability. The integration of those concepts constitute what has come to be called corporate sustainability [2]. According to Andrew Savitz [3], a sustainable company is one that creates benefits for all stakeholders while protecting the environment and improving the lives of those with whom it interacts. The three dimensions of sustainability are interrelated, and any change in one of them will impact the others. With the triple bottom line theory, Elkington [4] provided guidelines for identifying the necessary results in order for companies to generate value. In this context, companies became concerned about including business sustainability in their operating goals, and as a result, some business models developed in the '80s allowed organisations to improve their strategies and gradually move towards business sustainability. Thus, this study is based on the premise that it is necessary for manufacturing and service business to create a different vision, one that allows them to reach business sustainability and where all the stakeholders, whether public or private, make efforts to achieve significant change.

It has been suggested that business excellence models (BEMs) have the potential to support corporate sustainability by integrating SD criteria into traditional business processes [5, 6]. In addition, other initiatives, such as sustainability reports (e.g. the Global Reporting Initiative (GRI) and the ISO International Standards), have also been documented as supporting corporate sustainability [6, 7, 8, 9]. Thus, based on Baumgartner & Ebner's [10] framework, we deployed a comparative categorical analysis to identify the business sustainability maturity levels of companies that use the National Model for Competitiveness (MNC). From that, we drew conclusions about the best sustainability practices for those organisations.

2. From TQM to Business Excellence

BEMs have played a major role in improving the performance of organisations [11, 12, 13]. Based on total quality management principles (TQM), BEMs have evolved to support strategic planning and decision-making processes and also to measure overall organisational performance [13, 14]. Their evolution has come about through the application and use of quality methods and tools in addition to adding other business principles over the course of time (see Figure 1). As a result, BEMs now include business criteria focused on customers, suppliers, human resources, processes, performance, etc. Further, in order to see the organisation as a whole system, BEMs also consider internal and external factors. In fact, they are non-prescriptive frameworks based on organisational performance criteria and derived from the evolution of quality and management methods and tools [14].



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