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Triple Bottom Line Extended (TBLx2) – A Bipolar Approach of Implementation, Assessment and Reporting of Sustainable Business Models and Sustainable Business Practices

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Triple Bottom Line Extended (TBLx2) – A Bipolar Approach of Implementation, Assessment and Reporting of Sustainable Business Models and Sustainable Business Practices

Abstract

The objective is to describe the applicability and relevance of the consensus formula in the context of the Triple Bottom Line (TBL) approach. A bipolar approach with an empirical example is provided to introduce an extended approach of TBL, namely TBLx2. TBLx2 extends the standard TBL, thus demonstrating a counterview, compatibility and counterview to TBL. The approach provides opportunities for further research beyond contemporary practices and previous studies, shifting the focus from current status towards future direction in the implementation, assessment, reporting of sustainable business models and sustainable business practices. TBLx2 contributes to expanding the current approach of TBL that is mainly unilateral in theory and practice, so as to become bilateral through addressing the other side of the coin – namely, what is not implemented, assessed and reported in company efforts at business sustainability in the marketplace and society as a whole.

Keywords: Triple Bottom Line, business, sustainability, performance

1. INTRODUCTION

In recent decades, there has been increased academic interest in issues pertaining to corporate social responsibility (CSR) and sustainability (Aguinis and Glavas, 2012; Fassin and Van Rossem, 2009; Høgevold et al., Forthcoming; Magdadi, Fortcoming; Zhoe, 2008). Both are centred on what Elkington (1997) called the Triple Bottom Line (TBL), which refers to the notion that it is important to consider environmental, economic, and social aspects, and that the bottom line of the books is (still) what matters. The area is interdisciplinary Sridhar (2011), but certain themes are identifiable. For example, several authors focus on what is done in terms of the implementation, assessment and reporting of sustainable business models and sustainable business practices in relation to TBL (e.g. Walker and Laplume, 2014). It is of the utmost importance that we address these issues (Sridhar, 2014), and we contend that much can be learned in both practice and theory by taking an opposing stance by focusing on what is *not* done in implementation, assessment and reporting of TBL.

The spectrum of reporting by researchers spans a continuum from capturing successful practices, and those that seem to disregard the TBL. As an example of how sustainability is reported, we turn to Alkaya and Demirer (2014), who outline how a Turkish fabric manufacturing-mill was able to reduce water consumption, waste-water generation, energy consumption, related CO₂ emissions, and salt (NaCl) consumption. Presenting the implementation of social values at Nike, Lim and Phillips (2008) outline the steps that lead to success, including those that did not have the desired effect. On the more critical side of the spectrum, we find Svensson (2009), who points to how Ericsson and H&M constructed their ethical guidelines so as to avoid taking responsibility for the TBL along their supply chain. It is reasonable to assume that companies are more willing to present their successful implementations, but much can be learned from what has *not* been implemented and the implementations that failed. In 2013 the Rana Plaza building collapsed. H&M did not supply from companies resident in the building. However, when outside actors blamed the industry as such, and the media put the spotlight on H&M, they agreed to join in preventive efforts in region [(Eriksson, 2014), pp.1, 76]. By reporting on what was not done by a company without any direct connection to the disaster, it was possible to make improvements to the industry.

We apply the formula of consensus, based upon conceptual halves in theoretical descriptions of the reality spectrum (Svensson, 2007) to describe a counterview of TBL approach, its compatibility and how it complements current approaches to and applications of TBL in the marketplace and society. The objective is therefore to describe the applicability and relevance of the formula of consensus in the context of TBL. We therefore coin of the phrase TBLx2.

We believe that TBLx2 makes several contributions to both theory and practice, all of which is addressed in detail below. For example, it extends the current approach of TBL, which is mainly unilateral in theory and practice, to become bilateral, addressing the other side of the coin – namely, what is not implemented, assessed and reported in company efforts at business sustainability. Most importantly, it shifts the focus from current status towards future directions in company implementation, assessment, reporting of sustainable business models and sustainable business practices in the marketplace and society.

2. FRAMEWORK - WHAT IS DONE AND NOT DONE IN RELATION TO THE TRIPLE BOTTOM LINE

Three principles of reasoning have been singled out under the label “Law of Thought”. These are (1) the law of identity, “whatever is, is”; (2) the law of contradiction, “nothing can both be and not be”; and (3) the law of excluded middle, “everything must either be or not be”

[(Russell, 1912), ch.7]. If we apply these laws to TBL, we can conclude that whatever is positive to TBL is positive to TBL, nothing can both be and not be positive for TBL, and everything must either be, or not be positive for TBL.

Applying reasoning that is similar to the Law of Thought to business research, Svensson (2007) introduces a formula of consensus in theoretical descriptions of the reality spectrum. It refers to [ibid., p. 250]: “A review, settlement and synopsis of theoretical descriptions may reveal undisclosed fields of the reality spectrum in an area of literature... ...they may be like halves, where one half mirrors the other... ...there is a counterview of the other, where one half is compatible with the other, and one half complements the other, and vice versa...”. Svensson (2007) provides a detailed discussion applying two seminal pairs of concepts to substantiate the logic and relevance of the formula of consensus, namely: (i) the principles of postponement (Alderson, 1950) versus the principle of speculation (Bucklin, 1965), and (ii) the bullwhip effect (Lee et al., 1997a; 1997b) and the reversed bullwhip effect (Svensson, 2003).

Researchers who have addressed CSR and sustainability in business networks have done so mainly in the form of empirical and conceptual studies (Ashby et al., 2012; Miemczyk et al., 2012, Winter and Knemeyer, 2013). Many of these studies also apply a reactive approach, focusing on what has been done, and not so much on what is left to do (e.g. Alkaya and Demirer, 2014; Youn et al., 2013). There are exceptions, such as Svensson et al. (forthcoming). To the best of our knowledge, the first framework to offer a theoretical foundation is provided by Eriksson and Svensson (2014b). Their concept of moral decoupling is based on state-of-the-art knowledge on how to improve the TBL, and also has a theoretical foundation from psychology, and specifically on moral disengagement (Bandura et al., 1996). Suggestions on how to improve the situation should perhaps not be considered true premises. However, they constitute the best knowledge available in management research, and have also been explained with theory from psychology.

(Eriksson and Svensson, 2014a) identified sixteen elements of sustainability in the literature. In Table 1, we present these elements, as well as examples of their conceptual counterviews.

Insert Table 1 about here

3. TBL AND THE FORMULA OF CONSENSUS

TBL may be seen as one of two conceptual halves comprising the three components of implementation, assessment and reporting of sustainable business practices in the marketplace and society, where the other half is a counterview focusing on unsustainable business practices. The counterview reflects an anti-image or duality of the TBL, which represents merely one side of the reality spectrum, when it comes to sustainable business models and sustainable business practices.

As it stands, the concept of TBL ignores the downsides and the omissions of unsustainable business models and unsustainable business practices, which limits the comprehensiveness of communication in implementation, assessment and reporting. Eriksson and Svensson (2014c) present four levels of sustainability. The highest is called *theoretical* and encompasses efforts that are desirable, but unrealistic and thus unlikely ever to be achieved. The second level is *practical*, which entails sustainability issues that are attainable, but only through diligent efforts and dedication. The third level, *currently attainable*, represents normal behaviour that

is accepted but not praised. The forth and final level is *basic standard* and entails the lowest possible efforts needed to avoid legal issues.

The current business application of TBL in both practice and research is of doubtful quality????, as the priority is on what is done, rather than striving to implement, assess and report a balanced view of what is done and, has been achieved in relation what has not been done, what has not yet been achieved and the challenges and obstacles lying ahead. The latter refers to the duality of TBL (i.e. Anti-TBL) – that is, the other side of TBL.

The conceptual half of levels of sustainability needs to encompass levels of *unsustainability* as well. Theoretical unsustainability refers to the lowest sustainability imaginable, destroying the ability for humans to thrive on the planet faster than is really conceivable. The next level of practical unsustainability represent sustainable misconduct that is possible to achieve with effort. The third level, currently attainable, is unsustainability in which the average individual participates every day, but is not frowned upon by others. The fourth level, basic standard, represents unsustainability that is not illegal. We believe that these levels provide a sound basis for investigating corporate decisions that neglect areas of business sustainability efforts. Furthermore, the levels should be seen merely as generic examples.

TBL refers to the past and present status of what is and has been taken into consideration in the implementation, assessment and reporting of sustainable business models and sustainable business practices. Anti-TBL refers to the future directions of what has not been implemented, assessed and reported, but ought to be taken into account. Specifically, it is about the elements of unsustainable business models and unsustainable business practices, thus offering insights into both opportunities and obstacles.

TBL, as currently applied in practice, underestimates the bipolarity or duality between sustainable business models and sustainable business practices on the one hand; and on the other, of unsustainable business models and unsustainable business practices (see Figure 1).

Insert Figure 1 about here.

The proposed bipolarity of TBL (henceforth labeled TBLx2) contributes to three additional facets rarely assessed and reported in existing theory and previous studies, or in practice. The focus on pros outweighs the focus on cons, providing an unsatisfactory reflection of the reality spectrum in the assessment and reporting of sustainable business practices. For example, TBLx2 enforces transparency in the corporate assessment and reporting of sustainable business models and intra-organizational and inter-organizational sustainable business practices in the marketplace and society. This enables a bipolarity of corporate assessment and reporting. Furthermore, it addresses the reality spectrum of implemented and so far un-implemented sustainable business practices. TBLx2 reveals possible imbalances in corporate efforts at sustainable business models, emphasizing what still remains to be done. This facilitates the identification of weaknesses and threats in sustainable business models, while also uncovering strengths and opportunities for improvement.

Subsequently, the bi-polar approach of TBLx2 provides directions for improvement and pinpoints a ‘to-do list’ for managing unsustainable business practices. Unsustainable business practices might be those that are currently attainable, but not generally frowned upon. Importantly, this offers a comprehensive foundation of a holistic approach to the assessment and reporting of implemented sustainable business models and sustainable business practices.

In sum, we argue that TBLx2 shifts the focus and emphasis towards the other side of the coin, as the bi-polarity incorporates a counterview to TBL, namely Anti-TBL that offers compatibility and complements it – with an extension towards TBLx2 as shown in Figure 2.

Insert Figure 2 about here.

Figure 2 consists of horizontal (left-right/back-forth) and vertical (top-down/bottom-up) interconnections between elements.

The horizontal view in Figure 2 visualizes the bipolarity between TBL and Anti-TBL, showing that they are interconnected through TBLx2. It also shows that TBL has a counterview in the form of ANTI-TBL. In addition, TBLx2 shows that there is compatibility between TBL, which stresses the sustainability of business models and practices, while ANTI-TBL stresses the unsustainability of business models and practices. Finally, ANTI-TBL complements TBL by dealing with the cons and negatives (i.e. downsides) in sustainable business models and sustainable business practices.

The vertical view in Figure 2 visualizes the interconnections between the elements of the counterview, compatibility and complements the reality spectrum in sustainable business models and sustainable business practices. It shows that TBL, sustainability and pros/positives are interconnected, but also that ANTI-TBL, unsustainability and cons/negatives are interconnected – that is, through TBLx2.

4. IMPLICATIONS

The introduced bipolar concept of TBLx2 has several implications for both the practice of and research on sustainable business practices. For example, TBLx2 addresses the reality spectrum and enables a bipolar assessment and reporting. This in turn highlights the counterview between TBL and ANTI-TBL and provides a thorough foundation for considering sustainable business practices in the marketplace and society. It also enforces transparency and reveals imbalances in the assessment and reporting of sustainable business models and sustainable business practices.

There are companies (e.g. Gina Tricot – www.ginatricot.se) that specifically draw attention to weaknesses inherent in the global textile industry that hinders them from being fully sustainable. The company reports that to improve the sustainability of their business practices even further, would require structural changes in the global textile market. The structure of the chain seems to be important for several TBL efforts (Habidin et al., 2014). Another company (Fairphone – www.fairphone.com) openly communicates on areas where they feel they could improve the sustainability of their business practices. So far, they have focused mainly on three “conflict minerals”. These have been selected as the worst, but several other components of the product have potential negative effects on TBL.

Importantly, TBLx2 identifies weaknesses and threats, but also uncovers opportunities and strengths. Subsequently, it thus provides the current status through TBL and future direction through ANTI-TBL for improvement: TBL provides a ‘tick-off-list’ of what has been done so far, while ANTI-TBL pinpoints a ‘to-do list’ as shown in Figure 3. Finally, TBLx2 offers a broadened view on the assessment and reporting of sustainable business models and practices.

Insert Figure 3 about here.

TBL as considered in both the literature and in practice is more superficial and skims the efforts made, while TBLx2 is more in-depth and penetrates the actual achievements and non-accomplishments. Provocatively, the authors debate on the fact that TBL may encourage biased assessment and reporting, while TBLx2 benefits transparency. TBLx2 also removes contemporary blinkers and limits to the assessment and reporting of sustainable business models and business practices in the marketplace and society.

In Figure 4, we propose a typology to frame different approaches and company initiatives to implement, assess and report-sustainable and unsustainable business practices: (i) *altruistic* – refers to a proactive and genuine effort at business sustainability (i.e. governed by optimising and minimizing its impact on Earth's life and ecosystems); (ii) *mercenary* – refers to a company's superficial and cosmetics effort at business sustainability (i.e. governed marginalising and down-playing its impact on Earth's life and ecosystems); (iii) *regulatory* – refers to a company's reactive and enforced efforts at business sustainability (i.e. governed by compliance and laws in managing its impact on Earth's life and ecosystems); (iv) *deficient* – refers to an insufficient and/or insignificant effort at business sustainability (i.e. governed by marginal if any concern for its impact on Earth's life and ecosystems); and (v) *maleficent* – refers to a company's intentional neglect of business sustainability (i.e. governed by decisions to overlook and potentially hide its negative impact on Earth's life and ecosystems).

Insert Figure 4 about here.

Companies tend to make trade-offs in their efforts to implement, assess and report sustainable business models and sustainable business practices. It is therefore essential that contrasting initiatives be highlighted and brought to the surface in TBL. It should not be about picking and choosing at a company's own convenience, but about true and sufficient reporting to internal and external stakeholders in the marketplace and society. The typology proposed in Figure 4 also supports the core of TBLx2 in pinpointing that there are not only different approaches to TBL, but also different levels.

Subsequently, TBLx2 provides a foundation for an anti-approach to TBL. TBL refers to what is and should be taken into consideration in Business Sustainability Performance. It is about current status. Anti-TBL refers to what is not yet, but should be taken into consideration and provides direction in terms of opportunities and obstacles. It is about future direction. We argue that TBLx2 offers a foundation for a comprehensive assessment and reporting of sustainable business practices. For example, it provides indications of the balance between TBL and Anti-TBL, in terms of the extent to which practices are or are not sustainable, revealing deficiencies/flaws and importantly, what is not being done.

The economic (E) element of TBL provides resources for the activities of the various actors, while the social element (S) governs activities. The environmental element (ECO) provides direction to actors' use of resources. Subsequently, activities and resources are interconnected. Resources (E) depend upon the activities (ECO) performed by actors (S). Actors (S) in turn depend upon resources (E) generated from activities (ECO). Activities (ECO) depend upon actors' (S) available resources (E). There are three perspectives in this context: (i) resources – what resources are available and which are not considered?; (ii) actors – who are the actors and which actors are not considered?; and (iii) activities – what are the relevant activities and which are not considered?

5. CONCLUDING THOUGHTS

The bipolar approach of TBLx2 makes several unique contributions. For example, it contributes to expanding the current concept of TBL, that is mainly unilateral in theory and practice, so that it becomes bilateral, addressing the other side of the coin as shown in Figure 5. Specifically, attention is paid to what is not implemented, assessed and reported in company efforts at sustainable business practices, which reflects the reality spectrum of business sustainability.

Insert Figure 5 about here.

Most importantly, the approach contributes to shifting the focus from current status towards future direction in the implementation, assessment and reporting of sustainable business practices. The assessment and reporting of performance is enhanced so as to reflect the reality spectrum the implementation of business (un)sustainability. Furthermore, it explicitly shifts the focus and emphasis in corporate assessments and reporting from a unilateral perspective to bilateral one. That is, it evolves from a one-sided approach to a double-sided one. TBLx2 stresses the performance of both the implemented ‘positives’ and non-implemented ‘negatives’ of sustainable business models and sustainable business practices in the marketplace and society.

Companies with a mission to improve their sustainable business practices are often confronted with dilemmas and challenges. For example, the working conditions in Asia might have detrimental social effects for the workers, but if the jobs disappear, this too can have negative economic effects. For instance, Coakley and Kates, (2013), Powell and Zwolinski, (2012), and de Mesquita and Smith (2007; 2009; 2012) are able to show how foreign aid might seem laudable, but can actually help autocrats to reinforce their power. Some companies are open to the duality of how business is conducted in the global market. It seems that a bipolar approach of TBLx2 is especially important in the sense of understanding the three elements of TBL in an extended setting, and how sustainability efforts in one isolated part can be unsustainable in another. What is perhaps most important is the level of the unsustainability in business practices and whether it is possible to reverse the effects, so that the each element of TBL will become sustainable.

TBLx2 discloses multiple opportunities for further research on non-achievements in the implementation of sustainable business models and sustainable business practices in the marketplace and society. While the suggestions in Table 1 might appear nonsensical at first glance or to the uninitiated, but they are not all that far from how companies conduct business. Svensson (2009) provide examples of how codes of conduct in the garment and electronics industry exclude large segments of the supply chain, and Eriksson et al. (2013) noted that companies respond to critiques by blaming poor control and transparency. Larger studies have also shown that one should not be surprised if there *is* misconduct, but if there is *no* misconduct (e.g. Anner, 2012; Egels-Zandén, 2007; Locke et al., 2013; Toffel et al., 2014). In fact, TBLx2 offers a foundation for dealing with the elements of unsustainable business models and the trail of unsustainable business practices. TBLx2 contributes to developing a concept of business unsustainability that is a counterview to that of business sustainability (see Figure 2) as defined by Svensson and Wagner [(2012), p.544]: “...a company’s or an organization’s efforts to manage (minimize and optimize) its impact on Earth’s life and eco-systems (i.e. E-footprint) and its whole business network (i.e. Total E-Footprint)...”. Accordingly, the concept of business unsustainability is defined here as: *a company’s or an organization’s insufficient efforts at managing its impact on Earth’s life and eco-systems and*

its entire business network. Business unsustainability is not only a counterview to business sustainability, but it is also compatible with and complements it, as shown in Figure 2.

Other opportunities for further research based upon TBLx2 relate to any aspect that is vulnerable or exposed to non-accomplishments, limits, flaws and white spots that sustainable business models and sustainable business practices have not yet addressed, either partially or entirely. Furthermore, we believe that TBLx2 offers a valuable perspective with further insights into and a deepened understanding of the field of sustainability, not only in business settings, but also in other settings where sustainability has become relevant and meaningful. In sum, TBLx2 provides a useful and even vital bipolar approach to TBL in the context of the implementation, assessment and reporting of sustainable business practices.

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Figure 1: TBLx2 – TBL vs. ANTI-TBL.

Figure 2: TBLx2 – Counterview, Compatibility and Complement.

Figure 3: TBLx2 – Current Status versus Future Direction.

Figure 4: A Typology to Frame Business Sustainability Efforts.

Figure 5: Reality Spectrum of Business (Un)Sustainability.

No.	Element	Conceptual counterview
1	Outside pressure	Make sure that stakeholders external to the company are not able to influence the actions of the company. Do not follow legislation, do not listen to consumer asking for sustainable production, and silence NGOs that try to affect your business.
2	Commodity	Compete in markets where price is the main determinant of product success. A constant push for lower costs is linked to poor sustainability.
3	Collaboration	Do not help other actors in the supply chain to improve their operations, keep both competitors and partners on an arms-length distance.
4	Transparency	Make sure that it is impossible for stakeholders to know what takes place in the company and the supply chain. If you have problems, try to keep the lid on them.
5	Organizational supply chain length	Try to work with supply chains that are fragmented in as many tiers as possible.
6	Geographical supply chain length	Try to work with supply chains that are dispersed across the globe.
7	Cultural differences	Disregard differences in culture, unless you work with a culture that has lower sustainability standards than your own.
8	Holistic supply chain view	Only consider your own organization. Suppliers and customers should not be included in sustainability efforts.
9	Vertical integration	Do not work with companies that own several stages of production, and never expand your formal area of influence by expending vertically in the supply chain.
10	Power	If you have negotiating power, do not use it to improve the TBL of other companies. Also, make sure to not work with companies that can force you to improve your operations.
11	Holistic internal view	Sub-optimization is the key. Sustainability should be seen as an activity for an isolated department, so make sure that you do not include other management areas, such as procurement and product development.
12	Managerial support	Managers are responsible for resource allocation. It is, consequently, important that they do not give support to improvement projects. Managers need to make sure that employees are not engaged in any sustainability efforts.
13	Responsibility	The employees should not feel any responsibility for their decisions, especially if those decisions have detrimental effects on the environment of the supply chain.
14	Incentives	People respond to incentives. They can accordingly be used to reinforce desired behaviour, and deter from undesired behaviour. Link incentives to short-term goals connected to small, isolated, tasks not related to the TBL.
15	Measurement	Balanced scorecards and environmental KPIs are two examples of what needs to be avoided. Sustainability should not be measured.
16	Education	It is very important that the employees do not know how their work affects various parts of the supply chain. Keep them in the dark as best as possible.