Rimak International Journal of Humanities and Social Sciences
ISSN: 2717- 8293

Research Article | September 2022 | Volume: 4 | Issue: 5

A COMPREHENSIVE CONCEPTUAL FRAMEWORK FOR CORPORATE SUSTAINABILITY

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Istanbul / Türkiye
p. 406-418

Received: 01/07/2022
Accepted: 10/08/2022
Published: 01/09/2022

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Abstract:

Corporate sustainability has captured the attention of much of the world over the last few years. Trends including the growth of nongovernmental organizations and movements suggest that the public is no longer satisfied with corporations that focus solely on short-term profit maximization. People want corporations to consider broad human needs. The words "sustainable businesses" may sound contradictory, but it is highly necessary for businesses to have less impact on the environment.
The aim of this research is to study the concept of sustainable businesses by answering to the following question: "what exactly does it mean to be sustainable in business?" This study is based on descriptive method since it describes the subject of the topic. The findings of the research revealed that sustainable businesses will and need to be the future.
Key words: Sustainable Development, Sustainable Business, Environment.

http://dx.doi.org/10.47832/2717-8293.19.24

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Introduction:

In the last few years, there has been a tidal wave of companies committing to "sustainability". They might set net zero carbon goals, diversify their workforce, or move into new, cleaner lines of business. And, this is just the front edge of the wave. The interest in sustainability is likely to grow even more over the next decade, as businesses feel pressure from social movements and environmental challenges. (Spiliakos, 2018)

But corporate sustainability is still confusing to many. People often ask: "So, what do you mean by corporate sustainability?" This term is often used in conjunction with and in some cases as a synonym for, other terms such as "sustainable development" and "corporate social responsibility."

For that, this paper seeks to treat this problem which is addressed in the following fundamental question: What is corporate sustainability and how to make it part of the business?

The importance of the study appears in understanding the concept of sustainability in general and in business in particular, also showing the impact and importance of corporate sustainability.

To carry out our study, two research approaches have been used:

- Documentary research: has allowed us to familiarize with the research topic, via a literature review, by collecting secondary data accessed from: the internet, reference books, organizational reports and academic journals.

- Descriptive research: has been chosen for the current case study. Hence, it describes precisely and in details the different aspects of the theme.

The research is organized in three main parts: the first section outlines the concept of Sustainable Development (SD). The second section presents the key concepts of Corporate Sustainability. The third section deals with realities and prospects of sustainable business with some companies examples.

1. The concept of Sustainable Development:

1.1. Definition of Sustainable Development:

According to the International Institute for Sustainable Development (IISD), sustainable development has been defined in many ways, but the most frequently quoted definition is from the World Commission on Environment and Development (1987) (Andersen, 2007). It contains within it two key concepts:

1) Egalitarianism and redistribution of wealth within and among generations .The concept of needs, in particular, the essential needs of the world's poor, to which overriding priority should be given;

2) The idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs.

This definition emphasizes that business must consider the following in their operations: social equity, short and long term thinking, and trade-offs between using resources now or later. These implications are often overlooked, ignored, or misunderstood.

The definition "Meeting the needs of present generations without compromising the needs of future generations" can seem ambiguous. It is important to recognize that this definition applies to the entire economy, not to specific organizations. A single organization cannot secure the prosperity of future generations; every single firm consumes resources and generates waste. But collectively, organizations can ensure their wastes become the feedstock for other industrial processes – what is often called the circular economy.

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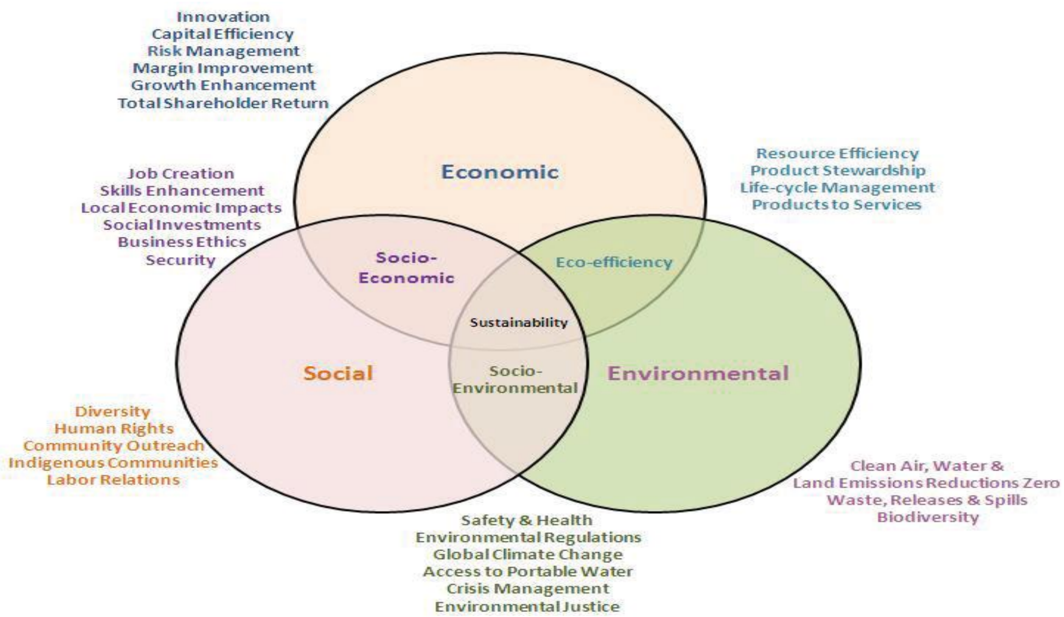
While strong sustainability does not permit the depletion of natural or other types of resources to be compensated through savings or investments in human, physical or other capital, weak sustainability allows for such compensation. Many authors use the term "sustainability" as equivalent to SD. For example, (Allenby, 2006) defines sustainability as "classical example of cultural construct, a symbol, idea, or phrase by which societies create and transmit meaning".

The United Nations World Summit Outcome Document (2005) describes sustainable development as an integrated approach. The following three (3) pillars are identified:

1) Economic development;
2) Social development;
3) Environmental protection.

The following diagram Figure N (01) shows the three (3) core pillars and their underlying connectivity which would result in sustainability.

Figure N (01): Pillars of sustainable development



Source: Adapted from the UN World Summit on Sustainable Development, 2005.

1.2. Principles of Sustainable Development:

According to (Adger & Jordan, 2016), SD is underpinned by five principles:

1) to contribute to poverty alleviation;
2) to pursue environmental policy integration;
3) to achieve intra- and inter-generational equity;
4) to ensure public participation in decision-making ;
5) to address technological and environmental limits to growth.

Following these principles, SD goals include finding solutions to global problems affecting sustainability. To understand the complexities of SD problems, various models were developed. For example(Keiner, 2005):

1. Three Pillars SD Model considers three dimensions of sustainability: economic growth, environmental protection and social progress.

2. Prism of Sustainability Model defines four dimensional goals of sustainability: 1) social — representing human capital and aimed at strengthening social coherence and justice, 2) environmental — depicting natural capital and aimed at safeguarding the environment, 3) economic — representing man-made capital and aimed at satisfying material needs, and 4) institutional — depicting social capital and promoting participation and co-decision making.

3. Main Prism of Sustainability Model is a variation of the Prism of Sustainability Model with four dimensions: 1) nature — refers to the environment dimension and represents all natural capital, comprising stocks of renewable and non-renewable resources; 2) artifact — refers to the economic dimension and represents all man-made assets like roads, buildings, ports and others; 3) institution — refers to the institutional dimension and represents the organization of the society and the relationships between people; and 4) mind — refers to the social dimension and represents the individual awareness like worldview, knowledge and experience.

4. Egg of Sustainability Model is based upon the principle that a society is sustainable if people and the eco-system are both in good conditions. The aim of the model is to show the relationships between both elements, that people are inside the eco-system and both depend on each other.

1.3. The impact of Sustainability on businesses:

There are many reasons to motivate a business to become more environmentally conscious. A business can decide to do this out of the ethical obligation to care about the world we live in and how we are impacting quality of life for future generations. Additionally, being a business with sustainable practices or policies can serve as a differentiator from competitors. Consumers are becoming increasingly concerned with how businesses they support are impacting the environment. Not only are consumers pleased to see a business working to be greener, but investors are also seeking out these sustainable businesses.

Becoming a sustainable business can be tricky for a company as it requires finding a way to effectively meet customer needs, while not being destructive to the environment. When a business is striving to change approaches to become more sustainable it is imperative that the triple bottom line is understood first. The triple bottom line consists of environmental, economic, and social sustainability. It is imperative that a sustainable business finds a balance between these three concepts. Additionally, it is of utmost importance to set very clear goals and have measurable metrics defined when working to improve sustainability within a corporation.

2. Corporate sustainability: Theoretical background

The words “corporate sustainability” or “sustainable businesses” may sound contradictory, but it is possible for businesses to have less impact on the environment. And it’s not only possible, but it’s also highly necessary.

2.1. What does "Sustainability" mean in business?

✓ **Definition 01:** In business, sustainability refers to doing business without negatively impacting the environment, community, or society as a whole (Spiliakos, 2018).

Sustainability in business generally addresses two main categories:

- The effect business has on the environment ;
- The effect business has on society.

The goal of a sustainable business strategy is to make a positive impact on at least one of those areas.Sustainable businesses consider a wide array of environmental, economic, and social factors when making businesses decisions. These organizations monitor the impact of their operations to ensure that their short-term profits don’t turn into long-term liabilities.

✓ **Definition 02:** A sustainable business can also be defined as any organization that participates in environmentally friendly or green activities to ensure that all processes, products, and manufacturing activities adequately address current environmental concerns while maintaining a profit. Sustainable, or green, businesses are concerned with adding value to stakeholders, the environment, and society collectively. In order to be considered a sustainable business, a business can be focusing on reducing harmful actions or actively supporting efforts to improve the environment (Lubin & Esty, 2010)

Corporate sustainability can be viewed as a new and evolving corporate management paradigm. The term 'paradigm' is used deliberately, in that corporate sustainability is an alternative to the traditional growth and profit-maximization model. While corporate sustainability recognizes that corporate growth and profitability are important, it also requires the corporation to pursue societal goals, specifically those relating to sustainable development — environmental protection, social justice and equity, and economic development.

2.2. The evolution of Corporate Sustainability:

A review of the literature suggests that the concept of corporate sustainability borrows elements from four more established concepts (Wilson, 2003):

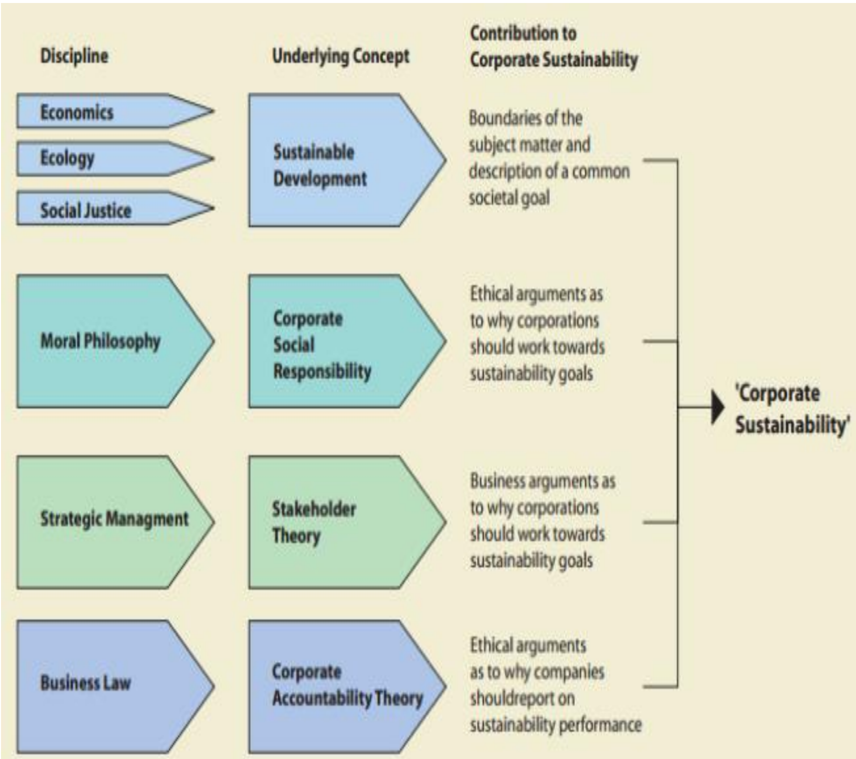
1. Sustainable development ;
2. Corporate social responsibility ;
3. Stakeholder theory;
4. Corporate accountability theory ;

The contributions of these four concepts are illustrated in Figure N (02). Each concept, and its relationship to corporate sustainability, is discussed below.

2.2.1. Sustainable Development:

Sustainable development is a broad, dialectical concept that balances the need for economic growth with environmental protection and social equity. The contribution of sustainable development to corporate sustainability is twofold. First, it helps set out the areas that companies should focus on: environmental, social, and economic performance. Second, it provides a common societal goal for corporations, governments, and civil society to work toward: ecological, social, and economic sustainability. However, sustainable development by itself does not provide the necessary arguments for why companies should care about these issues. Those arguments come from corporate social responsibility and stakeholder theory.

Figure N (02): The evolution of corporate sustainability



Source: (Wilson, 2003)

2.2.2. Corporate social responsibility:

Like sustainable development, corporate social responsibility (CSR) is also a broad, dialectical concept. In the most general terms, CSR deals with the role of business in society. Its basic premise is that corporate managers have an ethical obligation to consider and address the needs of society, not just to act solely in the interests of the shareholders or their own self-interest. The arguments in favor of corporate managers having an ethical responsibility to society draw from four philosophical theories:

- **Social contract theory.** The central tenet of social contract theory is that society consists of a series of explicit and implicit contracts between individuals, organizations, and institutions. According to social contract theory, corporations, as organizations, enter into these contracts with other members of society, and receive resources, goods, and societal approval to operate in exchange for good behaviour.

- **Social justice theory.** Social justice theory, which is a variation of social contract theory, focuses on fairness and distributive justice— how, and according to what principles, society's goods (here meaning wealth, power, and other intangibles) are distributed amongst the members of society.

- **Rights theory.** Rights theory is concerned with the meaning of rights, including basic human rights and property rights. From a CSR perspective, this would mean that while shareholders of a corporation have certain property rights, this does not give them licence to override the basic human rights of employees, local community members, and other stakeholders.

- **Deontological theory.** Deontological theory deals with the belief that everyone, including corporate managers, has a moral duty to treat everyone else with respect, including listening and considering their needs. This is sometimes referred to as the Golden Rule.

2.2.3. Stakeholder theory:

Stakeholder theory, which is short for stakeholder theory of the firm, is a relatively modern concept. It was first popularized by R. Edward Freeman in his 1984 book Strategic Management: A Stakeholder Approach (Wilson, 2003). Freeman defined a stakeholder as "any group or individual who can affect or is affected by the achievement of the organization's objectives." The basic premise of stakeholder theory is that the stronger your relationships are with other external parties, the easier it will be to meet your corporate business objectives; the worse your relationships, the harder it will be. Strong relationships with stakeholders are those based on trust, respect, and cooperation. Unlike CSR, which is largely a philosophical concept, stakeholder theory was originally, and is still primarily, a strategic management concept.

2.2.4. Corporate Accountability:

The fourth and final concept underlying corporate sustainability is corporate accountability. Accountability is the legal or ethical responsibility to provide an account or reckoning of the actions for which one is held responsible. Accountability differs from responsibility in that the latter refers to one's duty to act in a certain way, whereas accountability refers to one's duty to explain, justify, or report on his or her actions. The contribution of corporate accountability theory to corporate sustainability is that it helps define the nature of the relationship between corporate managers and the rest of society.

Sustainable development sets out the performance areas that companies should focus on, and also contributes the vision and societal goals that the corporation should work toward, namely environmental protection, social justice and equity, and economic development. Corporate social responsibility contributes ethical arguments and stakeholder theory provides business arguments as to why corporations should work towards these goals. Corporate accountability provides the rationale as to why companies should report to society on their performance in these areas.

2.3. The 3 Pillars of Corporate Sustainability:

Corporate sustainability has become a buzzword in companies big and small. Sustainability has three main pillars: economic, environmental, and social. These three pillars are informally referred to as people, planet and profits (Ku, 2018). Combined, these core components help corporations embrace sustainability in a way that is beneficial to efficiency, sustainable growth, and shareholder value.

2.3.1. The Environmental Pillar:

The environmental pillar is arguably the most important out of all three. Sustainable corporations are often the most innovative because they are constantly reviewing existing processes to find better, greener alternatives. By reducing their carbon footprint and packaging waste, corporations are also able to see a positive impact in their public reputation and financial returns. Some common goals that help corporations both save money and reduce their environmental impact are implementing transportation management systems, reduce carbon emissions, and improve packaging. As awareness around environmental issues increases, it is important to have a mission of green sustainability to build a reputation with consumers as eco-friendly.

2.3.2. The Social Pillar:

The social pillar is all about having the support of employees, stakeholders, and the community. Treating employees fairly and having a respectful supply chain process leads to increased productivity and creativity, as well as strong retention and engagement. On the employee side, businesses refocus on retention and engagement strategies, including more responsive benefits such as flexible scheduling, and better learning and development opportunities. For community engagement, companies have come up with many ways to give back, including fundraising, sponsorship, scholarships and investment in local public projects.

Overall, practicing sustainable social strategies in the long run results in a workforce with greater skills and more motivation. Creating a strong, community oriented culture encourages employees to be innovative who have the ability to improve upon existing products, processes, and business models.

2.3.3. The Economic Pillar:

The economic pillar of sustainability is where most businesses feel they are on firm ground. To be sustainable, a business must be profitable. That said, profit cannot trump the other two pillars. In fact, profit at any cost is not at all what the economic pillar is about. Activities that fit under the economic pillar include compliance, proper governance and risk management.

The importance lies in the balance between profit and ethics. Although a change in the supply chain may bring short-term financial gains, it should be viewed with extreme skepticism if there is any risk of potential damage to the corporation’s reputation.

Overall, corporate policies should not be self-defeating nor dangerous to their long-term growth and reputation. The economic pillar essentially makes it possible for corporations to continue making sustainability changes at a gradual and financially stable rate.

2.4. Corporate Sustainability (CS) Vs Corporate Social Responsibility (CSR):

Many terms exist to describe companies' social and environmental initiatives. People often find it easier to translate business sustainability to corporate social responsibility (CSR), shared value, the triple bottom line, or just managing environmental impacts. But these other concepts differ from sustainability in important ways.

The term 'sustainability' is seen as the most complete and powerful of these related concepts. That's because sustainability asks managers to take a "systems view." A systems outlook recognizes that companies are part of a larger social and environmental system, that systems change, and that today's actions must consider the future (Bansal & Agarwal, 2021)

Corporate social responsibility (CSR) is a broader concept than corporate sustainability. In short, CSR helps a company be socially accountable—to itself, its stakeholders, and the public. A company that engages in CSR operates in a way that enhances society, both locally and globally (Bansal & Agarwal, 2021).

2.4.1. Similarities between CSR and Corporate Sustainability:

Both CSR and corporate sustainability focus on helping companies run in a way that allows them to be ethically profitable—never at the expense of others. Both CSR and corporate sustainability help companies make a positive impact on those around them.

These two concepts are closely related. After all, corporate sustainability is part of corporate social responsibility. But, there are some key differences between them.

2.4.2. Differences between Corporate Social Responsibility and Corporate Sustainability:

Below are the three main differences between CSR and corporate sustainability.

a) Vision

– CSR often looks backward and reflects on what a company has done to contribute to society.

– Corporate sustainability looks forward and develops a sustainable strategy for the future.

b) Target

– The targets of CSR initiatives are often opinion formers (e.g., media, politicians, and pressure groups.

– Corporate sustainability looks at the whole value chain (i.e., everyone from end-consumers to stakeholders.

c) Motivation

– The motivation and driving force behind CSR initiatives is to protect a company's reputation.

– For corporate sustainability, the drive has more to do with creating new opportunities for emerging markets.

Additionally, CSR generally does not speak to fairness across generations; it focuses more on the present. Sustainability is also distinct from the triple bottom line, which simply requires businesses to consider three 'bottom lines' – social, environmental, and financial performance.

2.5. The importance of Corporate Sustainability:

Sustainability is about setting reasonable business goals and working towards them right along. The goals can be as follows (Vos, 2019):

- Cut emissions;

- Prevent pollution;
- Use sustainable materials;
- Lower energy usage;
- Use green-certified office products;
- Encourage sustainable behavior.

In addition to saving the planet and attracting new customers with social responsibility, sustainability can drive business by far. According to McKinsey, brands with higher ESG ratings (Environmental + Social + Governance metrics) are more financially successful and have more public support.

Businesses that successfully lessen their environmental footprints by reducing waste can realize the following benefits:

– **Achieving cost savings:** reducing resource consumption limits the generation of pollution, leading to improved economic efficiency. Cost savings can even be reinvested in additional sustainability efforts to further expand an organization's positive impact on the planet.

– **Enhancing credibility, trust, and brand reputation:** stakeholders increasingly judge companies by their corporate values. Committing to waste reduction and being transparent about progress helps to build credibility and relationships based on trust with customers, partners, and employees.

– **Meeting customers' needs:** by committing to sustainability, operations can more quickly respond to environmental qualification criteria that their corporate customers build into their purchasing procedures.

– **Anticipating stricter regulations:** by choosing environmentally responsible practices, businesses can be prepared for changing legal regulations, which in turn helps reduce operating risks, improves discussion and communication with public decision-makers, and can ultimately deliver a competitive advantage.

– **Improving employee engagement and talent acquisition:** sustainability efforts can and should engage employees and build a sense of community. They can also support talent acquisition efforts. When two employment options offer the same pay, working for a company that is attentive to social and environmental issues like waste reduction can be more attractive to many applicants, especially young people.

3. Sustainable business: Realities and future prospects

There are many different ways a business can become sustainable: reducing waste, preventing pollution, adopting clean energy, conserving water, using sustainable materials, making their products sustainable, and by adopting sustainable business policies .Although most of those measures speak for themselves, sustainable business policies may need a bit more explanation, since it includes all ways that limit the impact that businesses have on the planet in the present and in the future.

3.1. The steps of sustainable business strategy:

Sustainable Business Strategy provides participants with the knowledge and tools to become purpose-driven business leaders. Here are a few steps to follow to create a more sustainable business strategy (Spiliakos, 2018).

3.1.1. Assess the problem and define objectives:

The first step to driving change is assessing what sustainability means to the team, company, industry, and client. Consider the big problems each of these groups thinks is a priority. To guide this process, consider asking questions, such as:

- How much waste is the organization creating?
- Is our company culture struggling?
- Are our hiring practices attracting diverse job candidates?
- What impact does our company have on the local community?

Answering these types of questions will help establish the company's sustainability objectives. By making sure that the goals are "SMART"—specific, measurable, achievable, relevant, and time-bound—in this early stage can save the company time in the future.

3.1.2. Establish the business mission:

Once the organization has agreed on concrete objectives, it is ready to define its mission. A distinct mission statement is an important part of becoming a more sustainable business. An effective mission statement outlines the company's focus on "doing." It should effectively capture the organization's values and purpose and serve as a guiding light of why you do what you do. In other words, the mission statement should define the company's five Ws: who, what, when, where, and why.

3.1.3. Craft the strategy:

Once a strong mission statement has been created, the organization can be realigned with a sustainable business strategy. In crafting a sustainable business strategy, it's important to ensure that the company remains profitable. As proven, the sustainability efforts may help the company becomes more profitable.

There are several strategies specific to the company's industry that can increase its operational efficiency while driving social and internal value. Putting in the work to build a robust sustainability strategy can help both the company and the environment in the long term.

3.1.4. Implement strategy and assess results:

It's one thing to talk about a newfound motivation to do well and do good, but it's another to take a public stance, pledge quantifiable results, and actually achieve them. As the company is implementing its strategy, it is necessary to revisit its process periodically to assure its objectives, mission, and progress remain aligned.

3.2. Some examples of companies that define sustainable practices:

Many successful organizations participate in sustainable business practices; however, no two strategies are exactly the same. Sustainable business strategies are unique to each organization as they tie into larger business goals and organizational values. Below are a few examples of four successful companies during the year (Scranton, 2020) which have worked hard to take care of the Earth and its resources, along with the people.

➢ **Biogen:** Biogen is the leading developer of therapies for people suffering from neurological and hematologic diseases. Environmentally, Biogen is a carbon-neutral company meaning that it has effectively neutralized carbon-emitting activities with reduction and offset projects. In the community, Biogen sends thousands of employee ambassadors to promote and support STEM (science, technology, engineering, and math) programs in schools and provides two Community Labs where middle and high school students can study in real-life settings.For employees, Biogen promotes a sustainable work-life balance for every employee and is now including a year-end shutdown and employee sabbatical program.

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➢ **Adidas:** Adidas general approach to sustainability is to find the balance between shareholder expectations, respecting human rights and the needs of its employees.Adidas strives to provide the best lifestyle for its employees by including creative scheduling and time off models. Employees can earn flexible time off and have sabbaticals, or early retirement. Its unique Parent Pool allows parents to continue on a part-time basis without losing status. In fact, some locations offer nursery rooms and fully-equipped temporary offices that are kid-friendly.

➢ **Kesko:** Based in Finland, the grocery retailer Kesko operates across eight countries. The objectives of its responsibility program include working conditions, social accountability, product safety, and mitigating climate change. Employees are provided with health coverage, parental leave, and retirement benefits and group leisure activities are encouraged through a dedicated program. It continues to decrease overall energy consumption, reduce emissions, and manage waste throughout the entire organization.

➢ **BMW:** Based in Germany and with operations around the globe, BMW strives to build social engagement into the entire corporation including products and processes. Its sustainability efforts start in the manufacturing line as BMW continually strives to reduce the emissions of the vehicles it produces and offer electric and hybrid choices for its customers.BMW actively promotes women advancing into leadership positions, and uses flexible positions and scheduling to help employees find the balance between work and home.

These four companies have placed sustainability and the triple bottom line at the top of their business priorities. They are a great example of social and environmental responsibility among corporations and leaders in approaches to sustainability in a corporate context.

3.3. Future prospects for corporate sustainability:

The prediction for the future of sustainability it that it will continue to be a topic of conversation and concern for the government, businesses, and consumers. Given to the political state, unfortunately do not predict that regulations regarding business sustainability, at the government level, will become stricter in the next five years. With that being said, consumers are becoming more concerned with how the businesses they support impact our environment and are aware they have the option of which businesses to purchase from. Although regulation will not be forcing businesses to decrease impact on the environment, consumers will apply a greater amount of pressure within the next five years. Consumers have a great amount of control over this topic by making the choice to support businesses with sustainable practices. As previously discussed, consumers are not alone in having the choice of who to support. Investors are also becoming increasingly aware of sustainable practices and choosing where to invest their money wisely. In the next decade, we do believe that we will see an increase in regulations regarding the impact a corporation has on our environment and efforts to improve or decrease that impact.

4. Conclusion:

The business mindset has shifted. Governments, societies and stakeholders expect corporations to engage in business practices that are good for people and the environment, not just the bottom line. This is because sustainable economic growth is no longer just a business imperative — it's critical to our future.

Corporate sustainability is a new and evolving corporate management paradigm. Although the concept acknowledges the need for profitability, it differs from the traditional growth and profit-maximization model in that it places a much greater emphasis on environmental, social, and economic performance, and the public reporting on this performance.

Not all companies currently subscribe to the principles of corporate sustainability, and it is unlikely that all will, at least not voluntarily. However, a significant number of companies have made public commitments to environmental protection, social justice and equity, and economic development. Their number continues to grow. This trend will be reinforced if shareholders and other stakeholders support and reward companies that conduct their operations in the spirit of sustainability.

Environmental risks, such climate action failure and societal risks, like water crises and infectious disease, were named among the top threats. It’s obvious that actions should be taken to address climate risks, which are projected to have 10 times the impact of something like the COVID-19 pandemic.

Against this backdrop, businesses need to move from an outdated sense of fast profits at the expense of the environment to a more mutual interdependence and eco-innovation. Adopting sustainable practices not only helps the environment and creates a better world for the communities - corporations have proven that sustainability initiatives lead to an improved brand image, reduced costs, happier shareholders, increased productivity, countless more benefits and ensure long-term economic growth is possible.

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