

Multiple Levels of Corporate Sustainability

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Abstract

According to Dr. Clare Graves, mankind has developed eight core value systems¹, as responses to prevailing circumstances. Given different contexts and value systems, a one-solution-fits-all concept of corporate sustainability is not reasonable. Therefore this paper presents various definitions and forms of sustainability, each linked to specific (societal) circumstances and related value systems. A sustainability framework - an essential element of the overall European Corporate Sustainability Framework - is described showing six types of organizations at different developmental stages, with different forms of corporate sustainability, each supported by specific institutional arrangements.

§ 1. Introduction

Corporate sustainability - many forms and definitions

Corporate sustainability² (CS) refers to a company's activities - voluntary by definition - demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders. This is the broad - some would say 'vague' - definition of corporate sustainability.

Jacques Schraven, the chairman of VNO-NCW, the Dutch Employers Association, stated³ that "there is no standard recipe: corporate sustainability is a custom made process". In *Concepts and Definitions on CSR and Corporate Sustainability*, Van Marrewijk supports this view when he concludes that the 'one solution fits all' definition for CSR and CS should be abandoned, accepting more specific definitions which match the development, awareness and ambition levels of organizations⁴. Individuals and groups develop and apply values and supporting institutional structures, in order to cope with the prevailing challenges. Inappropriate responses provoke new attempts, until new - ideal type - strategies emerge, ultimately resulting in a sequence of development stages.

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¹ The term "value system" in this article encompasses a consistent system of values, beliefs and corresponding behaviour. Alternative terms could be "world model" or "levels of existence"; the latter term was used by professor Clare W. Graves.

² Also the contemporary understanding of CSR

³ Quote in the Volkskrant: "Er zijn geen standaardrecepten: MVO is maatwerk"

⁴ Marrewijk, M. van: *Concepts and Definitions in CSR and Corporate Sustainability*: in Journal of Business Ethics (2002)

Each organization should choose its own specific ambition and approach regarding corporate sustainability, matching the organization's aims and intentions and aligned with the organization's strategy, as an appropriate response to the circumstances in which it operates. A differentiated set of definitions and approaches to CS can assist an organization in finding an appropriate path given its context and the dominant values within the organization.

Objective and structure of this paper

A differentiated set of CS definitions implies that there is no such thing as *the* features of corporate sustainability. Transparency, public disclosure, stakeholder engagement, societal approach to business, human capital, etcetera should all be tailored in line with the context and specific ambition level of CS.

It is our goal to develop a sustainability framework which structures the different ambition levels according to the various ideal type contexts in which organizations operate and related value systems. Per context, features of specific CS ambition levels are embedded in specific institutional arrangements: the more ambitious the corporate sustainability, the more complex the institutional structure.

This CS-framework is an essential element - or layer - of the overall European Corporate Sustainability Framework. An international consortium, lead by the Erasmus University (ERBS BV) and funded by the European Commission, is developing this ESCF-framework and (currently missing) performance measurement tools. This framework offers a holistic, multi-disciplinary, multi-dimensional approach to management and business operations, addressing economic, environmental and social dimensions.

In paragraph 2 we will shortly introduce the Graves value systems model, describing various contexts, value systems and relating institutional structures. Subsequently in paragraph 3 the sustainability framework is described. The sustainability framework presents multiple levels and interpretations of CS, distinguishing six ideal types of organizations, each showing a coherent set of ambitions and corresponding business practices demonstrating different levels of corporate sustainability. The framework will, among other things, demonstrate that specific CS ambition levels require a supporting institutional framework and value system. Finally some implications of the framework for the implementation of CS are discussed in paragraph 4. With options and limitations clarified, the framework can facilitate companies in finding an appropriate manner of engaging in a more sustainable way of doing business.

§ 2. Value systems

The Graves value systems model⁵

In the 1950s through 1960s Professor Clare W. Graves performed extensive empirical research regarding values and levels of existence (value systems). Based on this research Graves concluded that mankind has gradually developed eight core value systems so far. A value system is a way of conceptualizing reality and encompasses a consistent set of values, beliefs and corresponding behaviour and can be found in individual persons, as well as in companies and societies.

The development of value systems occurs in a fixed order: Survival; Security; Energy & Power; Order; Success; Community, Synergy and Holistic life system. Each new value system includes and transcends the previous ones, thus forming a natural hierarchy (or holarchy).

⁵ See for a detailed description of the Graves model Beck, D. & Cowan, C. *Spiral Dynamics* (1996), Blackwell Publishers.

A value system develops in reaction to specific environmental challenges and threats: the systems brighten or dim as life conditions (consisting of historic *Times*, geographic *Place*, existential *Problems* and societal *Circumstances*) change. Entities will eventually have to meet the challenges their situation – featuring specific life conditions – provides or risk the danger of oblivion or even extinction. If for instance societal circumstances change, inviting corporations to respond and consequently reconsider their role within society, it implies that corporations have to re-align their value systems and all their business institutions (such as mission, vision, policy deployment, decision-making, reporting, corporate affairs, etcetera) to these new circumstances.

The quest to create an adequate response to specific life conditions results in a wide variety of survival strategies, each founded on a specific set of value assumptions and demonstrated in related institutions and behaviour.

Out of the eight core Gravesian value systems, we are only taking the six most recent ones as these are most relevant in the context of corporate sustainability. The same colour codes as introduced by Beck and Cowan (1996) are used to label the value systems, respectively red, blue, orange, green, yellow and turquoise. In table 1 a short description of each value system is given, in relation to the (perceptions of) the environment (life conditions) which induce the value system.

VALUE CHART	Development of human and organization value systems					
Main Themes [see above]	Energy & Power (Red)	Order (Blue)	Success (Orange)	Community (Green)	Synergy (Yellow)	Holistic life system (Turquoise)
Environment	Limitless challenges about boundaries of the territory and to be dominant over self and others within the territory.	Ordered relationships requiring legitimization in order to ensure stability and security for the future	Many viable alternatives for progress, prosperity and material gain since change is the nature of things	The gap between people and their (material) possibilities has become disproportionately large	Complex problems that cannot be solved within the current systems as awareness of broad interconnections grows.	The consequences of human actions threaten the planet's living systems and demand coordinated effort.
Life force	Conquering Domination	Belief	Achievement Changeability	Belonging	Understanding	Interconnections
Main Focus	Individual/self	Group/collective	Individual/self	Group/collective	Individual/self	Group/collective
Typical values	Courage, vitality, strength, respect, personal power, rivalry, territorial, intimidation, hedonism, loyalty to persons	Clarity, discipline, one truth, responsibility, loyalty, duty, guilt, conformity, justice, obedience, orderliness	Results, reward, image, quality, innovation, productivity, creativity, career advancement, enterprising, control	Consensus, conflict avoidance, team-work, equality, participation, honesty and openness, being a decent person, harmony	Insight, integrity, learning, long-term orientation, ability to reflect, flexibility, tolerance for uncertainty and paradoxes	Inspiration, interdependence, future generations, ability to forgive, wisdom, sufficiency, responsible living

Table 1: Development of human and organization value systems⁶

Expression of value systems in organizations

In table 2 a short description is given of typical forms of expression within organizations of each value system. When a certain value system is dominant, the related forms of expression will, in many cases, occur and receive a lot of emphasis within the organization. However, a particular form of expression (e.g. certain behaviour) does not automatically imply that the related value system is functioning. Since a particular value system includes and transcends previous ones, a basic expression can be found in all contexts. For example rules and regulations will be found in every organization, not only in organizations with a dominant Blue value system. The key question when certain behaviour is displayed is: "Why is it important for you to do this?" In the example of rules and regulations, in the case of a Blue value system, the answer to this question could be: "Because

⁶ From: Value Chart: ©De Boer & Ritsema van Eck Management Consultants, used with permission

rules provide me with the desired order and stability; rules are important by themselves and must be followed”. In an Orange value system the answer might be: “Because the rules we use ensure smooth functioning and lead to success and high profit; rules can be followed as long as they help us in achieving our goals (and can be bent when not)”.

In a Western organization, many of these value systems - to varying degrees - will be present within their individual employees., However one or two value systems will generally tend to be reflected as the dominant theme in the corporate culture.

	Forms of expression	Possible ineffective forms of expression
Energy & Power (Red) [see above]	<ul style="list-style-type: none"> • Strong drives to prove own power • Energetic and egocentric acting out • Quick to act, often impulsive and uncontrolled • Powerful leadership through dominance 	<ul style="list-style-type: none"> • Selfish at the expense of others; exploitive • Misuse of power, destructive games • Impulsive actions, sabotage and guiltlessness • Everybody for him/herself; island forming
Order (Blue)	<ul style="list-style-type: none"> • A deal is a deal; • Clarity for all, orderly, obedient to rightful authority; • Rules and regulations, logic, step by step • The assigned task is the focus, not the person 	<ul style="list-style-type: none"> • Planning and regulation is more important than the objective • One truth, one right way, always categorical • Limited problem solving capacity and reluctant creativity • Suffocating rules and procedures for employees and customers
Success (Orange)	<ul style="list-style-type: none"> • Success and result-oriented through improvement • Means serve the end, pragmatic • Informal and pragmatic lines of communication • Desire to compete and to become better 	<ul style="list-style-type: none"> • The end is more important than the means: ethical issues • Profit at the expense of the weaker; drop-outs • Inattentive to fair distribution, elitist • Quantity and profits instead of quality and durability • No time to enjoy the fruits of success; compulsive
Community (Green)	<ul style="list-style-type: none"> • Tolerance and accepting of differences • Group bonding, sharing and caring for others, consensus • Using each other’s qualities for mutual growth • Makes judgments relative to the situation at hand 	<ul style="list-style-type: none"> • Pace of action and decisions is slow since everyone must agree • Criticism is smothered by love, not down to the point • Consensus is more important than expertise: risk of non-functional decisions • No leadership – in effect the group decides
Synergy (Yellow)	<ul style="list-style-type: none"> • Self-development and also environmentally concerned • Focused on the ability to learn and apply knowledge • Flexible organizational forms depending on situations • Strong leadership without dominating / use of raw power 	<ul style="list-style-type: none"> • Lack of commitment to organization and colleagues • Not enough interesting work will result in abandonment of position • Might appear aloof and uninterested • Intolerant to rigidity and demands open access to information
Holistic life system (Turquoise)	<ul style="list-style-type: none"> • Global thinking; broader view of working, living and nature • Care for natural and human resources as one entity • More selfless and altruistic with focus on holistic view • Decision making independent of the own group 	<ul style="list-style-type: none"> • Difficulty to implement in conventional organizations • ‘Everything is connected to everything else’-syndrome

Table 2: forms of expression in organizations⁷

Developmental aspects

The value systems are distinguishing types of thinking *in* people and not types *of* people. When the coping possibilities a value system offers are no longer sufficient to provide an appropriate response to the existing circumstances, there is an incentive to move on to the next value system. The

⁷ From: Value Chart: ©De Boer & Ritsema van Eck Management Consultants, used with permission

awareness that a current pattern of behaviour or a certain institution is no longer adequate to tackle a problem can propel a change in the perception of reality. Increasing complexity requires more complexity of the value systems in coping with the situation. More complex value systems allow more degree of freedom to act in accordance with the environment.

The gradual move to a new value system facilitates new patterns of behaviour and the creation of new institutions in line with the emerging value system. In other words, challenged by changing circumstances and provoked by new opportunities, individuals, organizations and societies develop adequate solutions, creating synergy and adding value at a higher level of complexity. Since instability increases at higher complexity levels, entities can shift to lower levels if circumstances turn unfavourable or if competences fail to meet the required specifications. Charles Darwin once concluded: "It is not the strongest of the species that survive, nor the most intelligent, but the one most responsive to change".

The question is often posed: "Is a more complex value system better than a basic one, or in other words, are the value systems higher up in the hierarchy better than the lower value systems"? In general, that is, independent from a specific context, the answer is no. When the life conditions are adequately dealt with in e.g. a Blue value system there is no need to aim for a higher value system. However, in e.g. highly complex situations, Yellow can provide a more adequate response to outside challenges than Blue because it offers more degree of freedom to act appropriately under varied circumstances. The real issue therefore is that ideally the dominant value system should be in line with the life conditions, so that an appropriate response is possible. If this fit does not exist, problems should be solved through those means appropriate to the value level in which they present themselves, even if the solution is designed within a more complex value system.

§3. The 4P-framework of Corporate Sustainability

Since they face varying circumstances and operate from different dominant value systems, organizations have developed or will develop different manifestations of corporate sustainability. We now turn to the *4P-framework of Corporate Sustainability* showing multiple levels and manifestations of CS. Related to the value systems described in paragraph 2, six different ambition levels of corporate sustainability can be observed. The differentiation in CS-levels is thus obtained by starting off from the underlying Principles (or value systems), adding a fourth P to the existing triple-P concept of Profit-People-Planet.

These ambition levels reflect the different motivations for incorporating CS in business practices present in different value systems. In short the different ambition levels can be defined as follows:

1. *Pre-CS (Red)*: At this level there is basically no ambition for CS. However, some steps labelled as CS might be initiated when forced from the outside (e.g. through legislation or a buyers strike). Close monitoring and constant reinforcement will be required.
2. *Compliance-driven CS (Blue)*: CS at this level consists of providing welfare to society, within the limits of regulations from the rightful authorities. In addition, organizations might respond to charity and stewardship considerations. The motivation for CS is that CS is perceived as a duty and obligation, or correct behaviour.
3. *Profit-driven CS (Orange)*: CS at this level consists of the integration of social, ethical and ecological aspects into business operations and decision-making, provided it contributes to the financial bottom line. The motivation for CS is a business case: CS is promoted if

profitable, for example because of an improved reputation in various markets (customers / employees / shareholders).

4. *Caring CS (Green)*: CS consists of balancing economic, social and ecological concerns, which are all three important in themselves. CS initiatives go beyond legal compliance and beyond profit considerations. The motivation for CS is that human potential, social responsibility and care for the planet are as such important.
5. *Synergistic CS (Yellow)*: CS consists of a search for well-balanced, functional solutions creating value in the economic, social and ecological realms of corporate performance, in a synergistic, win-together approach with all relevant stakeholders. The motivation for CS is that sustainability is important in itself, especially because it is recognised as being the inevitable direction progress takes.
6. *Holistic CS (Turquoise)*: CS is fully integrated and embedded in every aspect of the organization, aimed at contributing to the quality and continuation of life of every being and entity, now and in the future. The motivation for CS is that sustainability is the only alternative since all beings and phenomena are mutually interdependent. Each person or organization therefore has a universal responsibility towards all other beings.

Each level includes and transcends the previous ones. Any organization has the option to choose an ambition level based on its awareness of its circumstances and its existing value systems. Each ambition level will result in corresponding business practices and institutional development demonstrating different levels of corporate sustainability.

In table 3, below, the different ambition levels and resulting manifestations of CS are further clarified as far as they relate to the Principle dimension of organizations. We show the ambition levels, the internal drivers (motivation behind CS) and the criteria for decision-making.

	MULTIPLE LEVELS OF CORPORATE SUSTAINABILITY					
PRINCIPLES	Pre-CS (Red)	Compliance - driven CS (Blue)	Profit-driven CS (Orange)	Caring CS (Green)	Synergistic CS (Yellow)	Holistic CS (Turquoise)
CS ambition level / definition	At this level there is basically no ambition for CS. However, some steps labelled as CS might be initiated if forced from outside (e.g. through legislation or a buyers' strike).	CS at this level consists of providing welfare to society, within the limits of regulations from the rightful authorities. In addition, organizations might respond to charity and stewardship considerations.	CS at this level consists of the integration of social, ethical and ecological aspects into business operations and decision-making, provided it contributes to the financial bottom line.	CS consists of balancing economic, social and ecological concerns, which are all important in themselves. CS initiatives go beyond legal compliance and beyond profit considerations.	CS consists of a search for well-balanced, functional solutions creating value in the economic, social and ecological realms of corporate performance, in a synergistic, win-together approach with all relevant stakeholders.	CS is fully integrated and embedded in every aspect of the organization, aimed at contributing to the quality and continuation of life of every being and entity, now and in the future.
Internal drivers / motivation behind CS	The awareness that CS could increase personal power (e.g. through reputation	A sense of moral duty (e.g. regarding charity or stewardship): CS is perceived as a duty or	Awareness of the business case for CS: CS is promoted when it is thought to contribute to	Personal values and beliefs of top-management and all participants that social and	Personal values and beliefs of all stakeholders as well as top-management that sustainability,	Conviction that sustainability on a worldwide scale is the only alternative, since all beings and

	improvement)	correct behaviour	personal success and the financial bottom line * Relevant issues e.g.: reputation in various markets, or a perceived profit risk in not installing a CS policy (e.g. possibility of scandals)	environmental care are important as such	social and environmental aspects are important as such and inevitable given long-term trends	phenomena are mutually interdependent. Each person or organization therefore has a universal responsibility towards all other beings, both in the present and of future generations.
Criteria for decision making	The impact of the decision on personal power	The decision should be taken by the correct authority according to the proper procedures and in line with the basic purpose	Financial criterium: Shortest 'pay out period', highest expected profit, return on investment or shareholder value	* People, Planet, and maybe Profit * Taken after consensus or at least with consent of all relevant stakeholders	Balanced, functional decision, taking into account all available expertise and considerations with long term view perspective	In line with and in favour of holistic interests for survival of life on the planet

Table 3: the internal principles

Table 4 shows the external drivers behind specific CS-ambition levels and the ways in which governments can support corporate sustainability.

EXTERNAL IMPACT	Pre-CS (Red)	Compliance - driven CS (Blue)	Profit-driven CS (Orange)	Caring CS (Green)	Synergistic CS (Yellow)	Holistic CS (Turquoise)
External drivers behind CS	Outside force, e.g. enforced government legislation or a buyers strike or rewards	Instructions from higher authorities: e.g. government regulation or the word from God	* Proof that CS improves profitability * Pressure from various markets, e.g. reputation issues leading to a decrease in sales or lower stock price * negative media coverage	Requests from employees and other stakeholders for social and environmental care	Information from any source regarding the consequences of organizational actions (e.g. unexpected negative externalities or unused improvement opportunities)	
Preferred role for the government	Government implementing traditional public tasks.	Clear legislation and subsequent enforcement which is effective and visible (law and order). Also clear division of tasks and responsibilities.	* Creating and maintaining a <i>level playing field</i> * Creating financial stimuli to engage in CS	* Supporting international governance structures and national policies on poverty, environments, equity, ethical codes, etc * Stimulating the formation of participative CS discussion groups	* Stimulating a network of experts to further develop the expertise-base to implement CS in a most effective way * Coordinating overlapping responsibilities * Furthering PPP in projects * Rules supporting SRI and transparency	Co-creation in performing societal issues
Organization – stakeholders – society relationship	Distrust – the organization might act in very unsocial an unsustainable	Independent; social welfare is the responsibility of the state, not of an	Shareholders normally come first; taking account of interests of other	Dialogue between the organization and stakeholders / society	Stakeholder orientation of the organization: taking interests of relevant	

	way when not properly controlled	organization (apart from legal compliance)	stakeholders is often expensive and preferably avoided		stakeholders into account is integrated into core business	
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Table 4: external drivers to corporate sustainability

In table 5 we have divided the Profit dimension into prices, shareholder value and investors relations. The Planet dimension is currently differentiated in environment and neighbourhood. The People dimension shows the following aspects: people management, workplace environment; safety & health; diversity; work ethics and globalisation; consumers and suppliers. This is not a limitative overview of the aspects of these three 4P dimensions.

PROFIT	Pre-CS (Red)	Compliance - driven CS (Blue)	Profit-driven CS (Orange)	Caring CS (Green)	Synergistic CS (Yellow)	Holistic CS (Turquoise)
Prices based on:	What they can get away with	Integral cost price plus	Market price/value	Fair price	Perceived value	
Shareholder value	Shareholders are only relevant when powerful	Keep owners satisfied	Maximising shareholder value is key; Managing perceptions of potential shareholders to increase stock price	Balancing shareholder value with interest of other legitimate stakeholders; Expand "ownership" possibilities	Increase of stakeholder values furthers shareholder returns as well doing something of use.	Fair price for owners, no stocks traded.
Investor relations	Tell them whatever it takes to keep them from interfering; Possibility of manipulating financial and other information	In line with relevant regulations (e.g. issued by SEC)	Proactive managing of relations to secure financing at minimum costs	<ul style="list-style-type: none"> Stakeholder relation Beginning of exchange of social and environmental information Participatory 	<ul style="list-style-type: none"> SRI orientation Full info on Corporate Sustainable Performance 	
PLANET						
Environmental management	Environments are exploited for for short-term gain without concern for long-term consequences.	Compliance oriented and use of simple improvements (such as taller pipes)	Environmental measures must directly improve profitability [e.g. waste reduction, reducing energy use] or indirectly [e.g. high visibility projects boosting reputation]	Eco-efficiency [see WBCSD]	Minimise impact on the environment (e.g. emissions, waste and extraction of raw materials) Use of insight in systemic interdependencies	Pursuit to reach zero impact on the environment (e.g. emissions, waste and extraction of raw materials)
Neighbourhood	Non issue	Compliance with relevant regulations; charity (richesse oblige)	High visibility projects boosting reputation	Supporting neighbourhood development	Together win approach	
PEOPLE						
People Management⁸	Autocratic; Exploitive	Custodial; Authoritarian	Supportive; Manipulative	Collegial; Participative	Motivational; Interactive	
Workplace environment	Permanent supervision;	Compliance; meeting physical	Cost-effective actions to	Endeavours specifically to	Individual and collective	

⁸ See: Marrewijk, M. van & Timmers, J. *Human Capital Management*, in Journal of Business Ethics (2002) (table Davies/Timmers)

	Communication is top-down; Risk of exploitation of employees	and safety requirements; Standardisation of work	improve employee motivation in order to increase productivity and decrease employee turnover	increase personnel well-being; Corporate culture is often considered a major theme	alignment of requirements and facilities, supporting dedication and individual motivation	
Safety & Health	Respond to acute problems	Compliance with regulations; Inventory of common problems and systematic response	Cost-benefit appraisals of possible improvements	Management system on safety and health, including socio-psychological dimensions	Pro-active policy, linked with people management (HRM) and custom made arrangements for individual employees	
Diversity	Non issue	Homogenic labour force	Diversity only receives attention when it increases results	Policies for emancipation of women, coloured and disabled persons	Women and minorities in management positions (provided they qualify)	
Work Ethics and globalisation: (e.g. bribery, child labour)	Non issue	Ethical code describes the one and only correct way to handle	Pragmatism;	Ethical imperialism: act abroad as when at home [e.g. total ban on bribery and child labour]	Situational relativism; Applying appropriate expertise to introduce local improvements	Proactive policies for introducing better institutions world wide
Consumers	Victims	Company oriented, supply push	Market oriented, but still basically supply push	Discovery of the human being behind the customer	Truly customer oriented: e.g. co-creation, design for all	Integrated production-consumer systems
Suppliers	'Players who are trying to get to us before we get to them'	As few as possible; focus on economies of scale and vertical integration (hierarchies); Loyalty; Tradition.	<ul style="list-style-type: none"> • Sub contracting based on strict cost based contracts (win-lose approach) • Output control 	<ul style="list-style-type: none"> • Introduction of co-makership • Process control and internal audits (e.g. introduction of SA 8000) 	<ul style="list-style-type: none"> • Strategic partnerships (together win approach) • Systemic quality control, externally verified 	Integrated supply chains

Table 5: the aspects of the 3P dimensions for various CS ambitions

This matrix will be developed further in the international research on the European Sustainable Business Framework (ESBF), financed by the European Commission. This research is coordinated by ERBS, Erasmus University Rotterdam. In 2003 a document will be published with explanations why specific institutions relate to specific situations, c.q. development stages, constituting the basis for a CS-(self) assessment instrument.

§ 4. Unveiling the cultural potential for CS

As described in the preceding paragraph, the external life conditions and the dominant value systems within an organization determine the potential for CS within a specific organization. At the start of a CS-implementation project therefore it is essential to have a clear awareness both of the external trends and of the core values within the organization.⁹

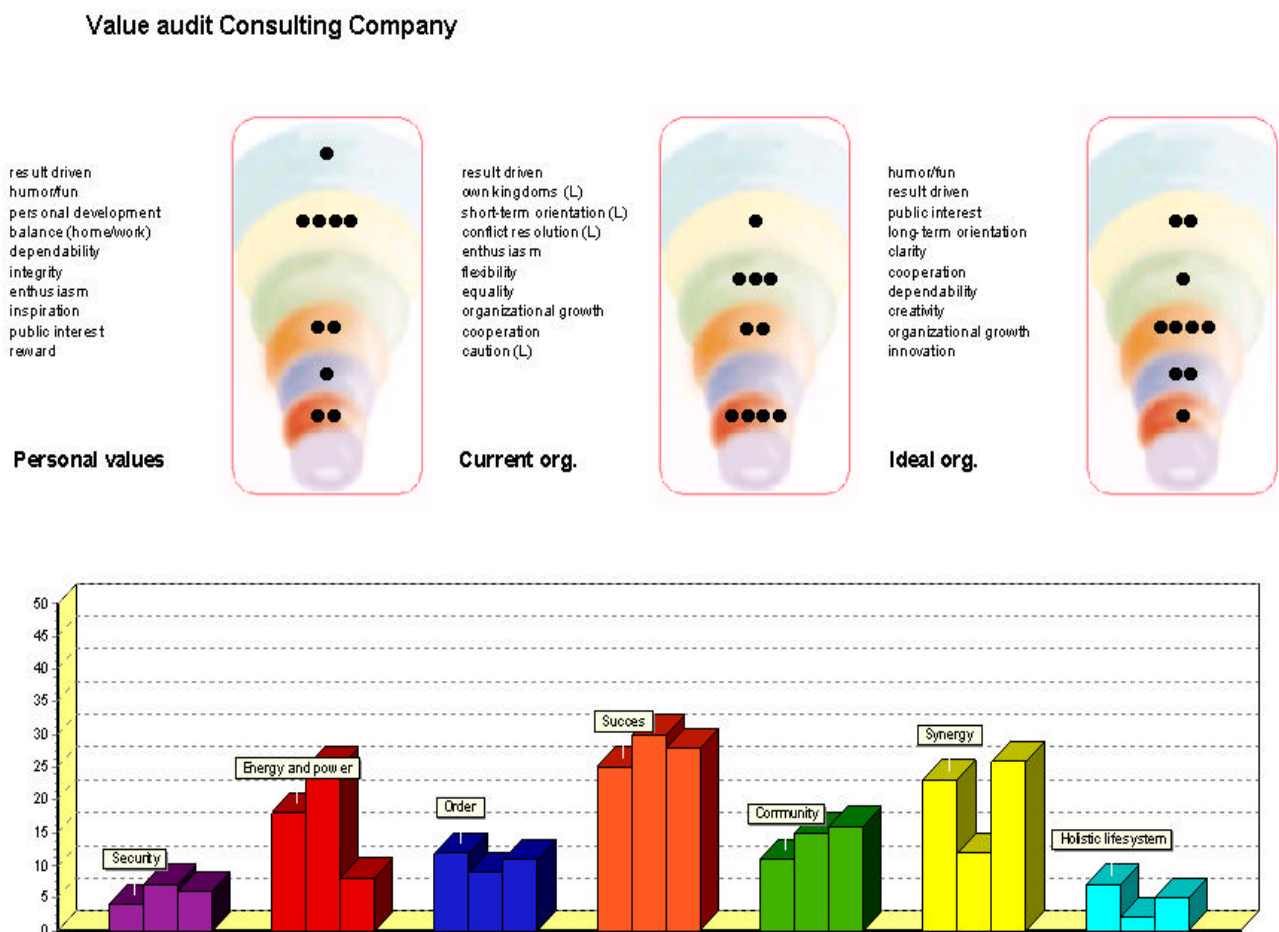
⁹ A more detailed explanation of these as well as other implementation issues is given by M. Werre: Implementing Corporate Responsibility – The Chiquita Case, in Journal of Business Ethics (2002)

This paragraph briefly describes how values and value systems can be measured and interpreted in order to unveil the cultural potential for CS. A practical instrument to measure values and value systems is the DBR-values-audit.¹⁰ The values-audit measures:

- the core personal values of individual managers and employees;
- the core values within the current organization;
- the core values in the ideal organization (as perceived by the employees).

The measurement method compels all employees (or a relevant sample) to select the most essential 10 values from a list of 126 values, for respectively themselves personally, the current organization and the ideal organization. Each value is linked to one of the described value systems.

An example of the output of a values-audit for a consulting company based in the Netherlands is given in table 6.

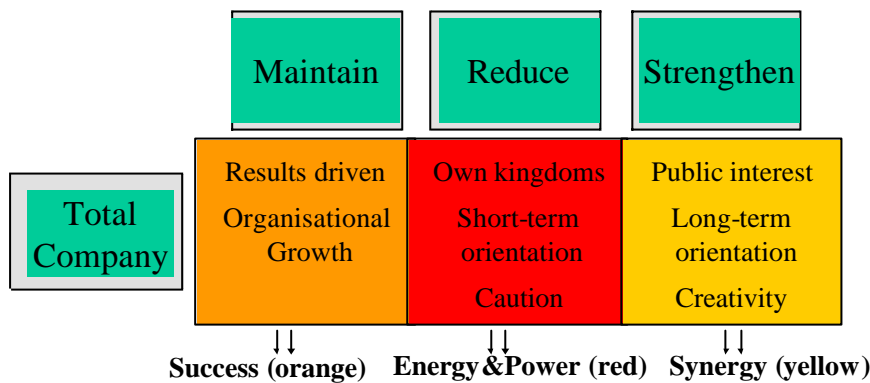


Graph 6. Output of DBR-Values-audit

The upper part of the graph shows the top 10 of individual core values as selected by the employees. The bottom part of the graph shows the distribution of the various value systems for personal values (the first column per colour), the current organization (the second column) and the ideal organization (the third column).

¹⁰ The DBR-valuesaudit is an instrument developed by De Boer & Ritsema van Eck Management Consultants (website: www.dbr.nl) on the basis of years of experience using the Graves model facilitating organizational change.

In order to interpret the results from the values-audit several steps can be taken. One possibility is to compare the score for the current organization and the ideal organization, as reflected in graph 7. The results indicate that currently the dominant value systems of the organization are Energy & power (red) and Success (Orange). A currently hidden cultural potential rests within the strong personal values in the Synergy (Yellow) value system, and the wish to bring more of this value system into the organization.



Graph 7: analyses of results

In short the cultural potential for CS has two aspects:

1. The potential for CS in the current organization-culture is at the ambition level Profit-driven CS. A CS-implementation project will therefore have to connect to Orange motives and values, e.g. by developing a clear business case for CS and identifying initiatives that improve the financial results of the organization. In addition the obstacles to implementing CS at this ambition level must be given careful consideration; e.g. the short-term orientation and Energy & Power values will most likely form a hindrance for any CS efforts when these are not acknowledged and managed.
2. A hidden cultural potential exists for CS at the higher ambition level of Synergistic CS. This can be derived from the wish of employees to bring in more of their personal values in the Yellow band into the organization. This opportunity reflects e.g. the wish to focus on the public interest and for a long-term orientation in the company. Using this hidden potential however requires a culture change of the company.

Conclusion

Instead of a 'one solution fits all' concept of Corporate Sustainability, the authors have developed an overview showing multiple levels of CS ambitions and related value systems and supporting institutional structures. This framework offers a model for a CS (self)-assessment tool, which will be worked out by the European Corporate Sustainability Framework Consortium in the next half year. Furthermore, the authors have briefly shown a practical measurement tool to audit, analyse and interpret the current personal and organisational values, unveiling their cultural potential for Corporate Sustainability.

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