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Corporate Sustainability Strategies: Sustainability Profiles and Maturity Levels

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ABSTRACT

Although many companies investigate sustainability management and publish sustainability reports, their main focus in this endeavour remains unclear. Often, it seems that sustainability issues are pursued more coincidentally than with a clear strategy.

On one hand, research is done for the identification and determination of distinct aspects concerning economic, ecological and social dimensions of sustainability. Guidelines to develop a sustainability report are popular examples of this. On the other hand, scientific effort is recognizable regarding the establishment of specific sustainability strategies, e.g. strategies that focus on internal/external orientation of sustainability commitment. Strategies should be designed to work to improve performance in terms of the issues identified, but in many cases the link between aspects and sustainability strategies is missing in practice.

This paper aims to narrow this gap by developing specific aspect profiles for sustainability strategies. Relating to the characteristics of various sustainability strategies, key sustainability issues are determined, which have to be implemented in order to reach defined sustainability goals efficiently.

The paper helps companies that already commit to sustainability to verify whether they are consistent in the implementation of a distinct sustainability strategy. Copyright © 2010 John Wiley & Sons, Ltd and ERP Environment.

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Introduction

BESIDES MANY EFFORTS AND ACTIVITIES BY NGOS, AUTHORITIES AND GOVERNMENTS, CORPORATIONS ALSO SEEM TO show an increasing commitment to a more sustainable behaviour. However, in many cases this is still done simply on the basis of a changed rhetoric, of green-washing (Laufer, 2003; Ramus, 2005). One reason for green-washing could be that corporations do not really know how they can integrate

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