



Insights into triple bottom line integration from a learning organization perspective

Triple bottom
line integration

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Abstract

Purpose – The notion of sustainability has been evolving and is increasingly understood to encompass considerations of economic viability, as well as environmental sustainability and social responsibility. The paper seeks to explore how linking these seemingly disparate pillars of sustainability may be facilitated through a management orientation supporting continual adaptability and learning.

Design/methodology/approach – Literature review and critical analysis.

Findings – The relevance of core organizational learning characteristics to different aspects of sustainability performance is outlined. The paper generally supports the view that a heightened propensity for learning ensures that organizations are better equipped for meeting the challenge of triple bottom line integration.

Originality/value – Linking two traditionally separate and encapsulated areas of research, namely the area of corporate sustainability and the area of learning organizations/organizational learning.

Keywords Corporate image, Social responsibility, Integration, Organizational development

Paper type General review

Introduction

Business corporations have traditionally been conceptualized as economic entities with the main responsibility for producing goods and providing services as efficiently as possible. With the advent of the sustainable development paradigm in the early 1980s, corporations began to move away from their narrow economic conception of responsibility and to make profound strategic adjustments in response to environmental pressures and changing societal expectations (Robinson, 2000). The 1990s have witnessed a new shift in paradigms inspired in part by a growing appreciation of the need to transition from environmental management to broader sustainability management. Organizations are generally more inclined today to broaden the basis of their performance evaluation from a short-term financial focus to include long-term social, environmental and economic impacts and value added (Hardjono and van Marrewijk, 2001). Hence, the conception of responsibility has gradually broadened in both theory and more enlightened practice to include the traditional economic function (e.g. products, jobs, growth), but also environmental conservation and consideration of social impacts and public welfare. Yet despite a growing international consensus about a more holistic conceptualization of corporate social responsibility (CSR), the problem still facing organizations is the absence of a comprehensive management framework that would address, balance and integrate triple bottom line (TBL) considerations. It is argued in this paper that the daunting challenge of integration may necessitate a more precise delineation of what each



responsibility entails coupled with flexible institutional arrangements and management strategies that promote continual adaptability and learning.

The paper begins by describing the drivers and evolution of the CSR approach, leading to a more precise delineation of the three dimensions of CSR and what each responsibility entails. The concept of TBL integration is then introduced and the relevance of organizational learning in the pursuit of sustainability highlighted. Practical implications and insights inspired by a learning organization construct are then derived to help companies in facing the sustainability challenge. The paper generally supports the view that significant progress on the sustainability front can be achieved if the characteristics of a learning organization can be successfully integrated into a sustainability focused organizational learning (SFOL) process, allowing companies to reap the benefits of continuous learning and accumulated experience.

CSR and its three dimensions

CSR is a concept that has attracted worldwide attention and acquired a new resonance in the global economy. Heightened interest in CSR in recent years has stemmed from the advent of globalization and international trade, which have reflected in increased business complexity and new demands for enhanced transparency and corporate citizenship. Moreover, while governments have traditionally assumed sole responsibility for the improvement of the living conditions of the population, society's needs have exceeded the capabilities of governments to fulfill them. In this context, the spotlight is increasingly turning to focus on the role of business in society and progressive companies are seeking to differentiate themselves through engagement in what is referred to as CSR. The World Business Council for Sustainable Development (WBCSD) defines CSR as "the commitment of business to contribute to sustainable economic development, working with employees, their families and the local communities" (WBCSD, 2001). More generally, CSR is a comprehensive set of policies, practices and programs that are integrated throughout business operations and decision-making processes and intended to ensure the company maximizes the positive impacts of its operations on society or "operating in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business" (BSR, 2003).

At the core of the CSR debate is the idea that companies are accountable for their actions not just formally to their owners but also in less well-defined ways to a group of wider key stakeholders. This view has become central to the management of corporate citizenship and social responsibility issues. Companies of various types are according attention and trying to provide a public account of their relations with employees, customers, business partners and governments, as well as the wider society and community (Logan, 2001). Also implied in the debate is the idea that the private sector is the dominant engine of growth – the principle creator of value and managerial resources and that it has an ethical obligation to contribute to economic growth and opportunity – equitable and sustainable. The private sector thus needs to accept its responsibility as a democratic partner in a world characterized by complexity and dwindling resources. CSR is therefore founded on a stronger recognition of the role of business in society, advocating the need for corporations to practice good governance and to contribute in innovative ways to their respective communities and societies.

Heightened interest in CSR has translated into growing concerns with how corporate responsibility performance is measured and reported. At the international level, there

are an increasing number of codes of conduct and reporting standards being developed by business, government and non-governmental organizations (NGOs). Some of the prominent contributions in this regard have come from the WBCSD, the Dow Jones Sustainability Group Index (DJSGI) and the global reporting initiative (GRI). The WBCSD has identified a number of core values as integral to CSR, namely human rights, employee rights, environmental protection, community development, supplier relations, and stakeholder rights. The community is thus an integrated stakeholder from this perspective. The DJSGI provides a global, rational and flexible index for benchmarking sustainability performance. It is intended to capture qualitative non-financial criteria through its corporate economic, environmental and social sustainability criteria, which have been identified based on widely accepted standards, best practice and audit procedures. The GRI is a multi-stakeholder international undertaking that has been working since its inception in 1997 on designing a common framework for reporting on the linked economic, environmental and social dimensions of sustainability. The economic dimension includes the reduction of operating costs through systematic management, labor productivity, expenditures on research and development and investments in training and other forms of human capital. The environmental component addresses primarily the impacts of processes, products and service on the environment, biodiversity and human health while the social element encompasses workplace health and safety, working conditions, human rights issues, and labor rights (Knoepfel, 2001; GRI, 2003).

While these various initiatives combine to suggest that the corporate responsibility debate today is broad ranging, there seems to be an evolving consensus on the critical importance of attending to the economic, environmental and social dimensions of CSR (Table I).

The economic dimension refers to financial viability. It encompasses issues of competitiveness, job and market creation and long-term profitability. Economic sustainability is increasingly understood to refer to generating added value in a wider sense, rather than conventional financial accounting. The economic and financial aspects of sustainability therefore may encompass (ICC, 2002):

- reducing operating costs through the systematic management of resources;
- reducing the cost of doing business and attracting new business through rigorous business integrity policies;

Dimension	Description	Example
Economic	Moving beyond conventional financial accounting by according attention to new measures of wealth such as the human/intellectual capital that firms develop	Reducing the cost of doing business through rigorous business integrity policies Increasing productivity through a motivated workforce
Environmental	Studying the implications of resource consumption, energy use and the effects of the firm on ecological integrity	Environmental policy; environmental audits and management systems and environmental liabilities
Social	Maximizing the positive impacts of a firm's operations on broader society	Issues of public health, social justice and inter and intra organizational equity

Sources: Knoepfel (2001) and GRI (2003)

Table I.
Key dimensions of CSR

- increasing productivity through a motivated workforce;
- attracting a new range of investors; and
- offering opportunity for inclusion in socially responsible investment indices.

The environmental dimension focuses on an organization's impact on living and non-living natural systems, including ecosystems, land, air and water. Environmental responsibility involves more than compliance with all applicable government regulations or even initiatives such as recycling or energy efficiency. It involves a comprehensive approach to a company's operations, products, and facilities that includes assessing business products, processes and services; eliminating waste and emissions; maximizing the efficiency and productivity of all assets and resources; and minimizing practices that might adversely affect the enjoyment of the planet's resources by future generations.

The social dimension – the new strand of corporate sustainability – centers on the impact of the organization on the social systems within which it operates. The expectations of diverse groups of internal and external stakeholders as well as interest groups comprising civil society are genuinely considered and skillfully balanced. The social bottom line incorporates issues of public health, community issues, public controversies, skills and education, social justice, workplace safety, working conditions, human rights, equal opportunity, and labor rights.

Sustainability therefore is currently used to refer to a company's ability to maintain and demonstrate a positive economic, environmental and social performance over the long-term. Notwithstanding the compelling message of the TBL, the economic performance of a company is still critical to its credibility and continuity and thus still features as a basic core dimension of CSR. But being socially responsible is increasingly understood to also involve environmental stewardship and active societal involvement and concern (Windsor, 2001). The challenge therefore facing organizations today is to shift their priorities toward more holistic performance assessment models that encompass measures related to both multiple stakeholders and responsibilities.

Triple bottom line integration

The TBL approach pioneered by the Institute of Social and Ethical Accountability emphasizes that companies are responsible for multiple impacts on society, with associated bottom lines. TBL as it is evolving is a systematic approach to managing the complete set of a company's responsibilities. At its narrowest, the term is used to refer to a framework for measuring and reporting corporate performance against economic, social and environmental parameters. At its broadest, the term is used to capture the whole set of values, issues and processes that companies must address in order to maximize the positive impacts of their activities and generate added economic, social and environmental value (Elkington, 1999). The TBL approach therefore looks at how corporations manage and balance all three responsibilities (economic, environmental, and social) and attempts to reconcile these inter-related spheres of activity for a more balanced view of overall corporate performance (Sauvante, 2002; Panapanaan, 2002; McDonough and Braungart, 2002).

While the appeal of TBL integration cannot be discounted, managing the trade-offs between the three legs of sustainability remains a challenge. There is indeed to date no precise management framework that provides for the linking of these fundamental, yet seemingly disparate pillars of sustainability and for reconciling traditional financial

performance with environmental and social contributions (GRI, 2003). This is despite rising pressure and accumulating evidence that the ability to report verifiable information on all three aspects of sustainability is likely to become the sine qua non of competitive advantage. As Elkington (1999) argues:

Environmental reporting is now well established, as of course, is financial reporting. But further challenges lie ahead for companies looking to evaluate social indicators in such areas as community employee and supplier relationships. The pressure for accountability, together with the significant expense of producing the data, will develop powerful pressures towards the integration of financial, social and environmental accounting and reporting ... Companies – and their stakeholders – will have no option but to address this emerging triple bottom line.

The question therefore facing organizations is whether TBL integration is practically feasible and what can be realistically suggested to enhance the process. While it is clear that organizations need to broaden the basis of performance evaluation from a short-term financial focus to include long-term social, environmental and economic impacts and value added, specific guidelines on how to proceed remain elusive. Even those companies that have embraced sustainability in their rhetoric or policy commitments are finding it difficult to take sustainability issues forward in practice. It is suggested in this paper that an appropriately facilitated learning process can accelerate the transition to sustainability and take organizations a long way in facing the challenge of TBL integration.

Linking TBL integration and organizational learning

Several scholars have argued that a high capacity for learning is a crucial feature of successful organizations in the modern world (Bedeina, 1986; Mohrman and Cummings, 1989; Senge, 1990). The capacity of an organization to learn effectively is believed to play an essential role in corporate renewal (Brown, 1990), entrepreneurship (Lant and Mezias, 1990), organizational innovation (Brown and Dugold, 1991) and sustainability performance (Natrass and Altomare, 1999; Senge and Carstedt, 2001). While links between organizational learning and sustainability remain preliminary, the two streams of activity are showing signs of increasing convergence (Molnar and Mulvihill, 2002).

Natrass and Altomare (1999, p. 5) stress the importance of organizational learning in the pursuit of sustainability:

Our research has shown that for those business corporations that make the commitment to sustainable development, the understanding and practice of the organizational learning disciplines will be the indispensable pre-requisites of a successful transformation to sustainability.

Senge and Carstedt (2001) similarly recommend nurturing core learning competencies in facing the sustainability challenge and building sustainable enterprises. Senge *et al.* (1999) argue that sustainability can be fostered through the development of an organizational learning culture that embraces/fosters learning and change.

Sustainability is indeed best treated as a dynamic unfolding change process. As Van de Bergh argues, it is “a balanced adaptive process of change in a multi-dimensional complex integrated system” (Van de Bergh, 1996). Sustainable organizations are continually renewing their processes and products and adapting them where necessary. Openness to change is therefore a basic ingredient in the

transition to sustainability. Implied here is a conception of change as a profound learning and evolution process. It is therefore hardly surprising that in the relentless pursuit of sustainability, progressive organizations have realized the need to nurture the principles that underpin the concept of a learning organization.

A learning organization is an ideal type of action and change-oriented enterprise in which learning is maximized (Porth *et al.*, 1999). A company is a learning organization to the degree that it has purposefully built its capacity to learn as a whole system and woven that capacity into its vision and strategy, leadership and management, culture, structure, systems and processes (Teare, 1997; Goh, 2003). It is an organization in which members are collectively engaged in identifying and solving problems, enabling the organization to continuously change and improve (Rowden, 2001). Learning organizations start with the assumption that learning is valuable, continuous and most effective when shared and that every experience is an opportunity to learn.

Some of the most commonly cited defining characteristics of a learning organization are compiled in Table II. Particularly important are the notions of systems-level thinking and learning culture. Systems level thinking simply implies that organizations as collectivities should be concerned with sustainability. They should also foster a culture of learning and experimentation. There is a history in organizations of emphasis on exploiting new ideas without paying equal attention to the more time intensive process of creative exploration. Because of this predilection, organizations have developed a habit of quick fixes – superficial learning, and have not developed a sufficient threshold of adaptability.

As shown in Table II, learning at the organizational level involves creating systems/processes, which put in place long-term capacities to capture knowledge, to support knowledge creation and to empower continuous transformation. In their pursuit of sustainability and TBL integration, organizations must therefore efficiently and effectively create, capture, harvest, shape and apply sustainability-related knowledge and insights. They must also have the capacity to bring that knowledge to bear on problems and opportunities as they emerge, and develop a dynamic capability to continuously replenish it.

Pursuing TBL integration means embracing ambiguity in dealing with an elusive and diverse array of issues and values. As the complexity of decisions increases, managers may increasingly lack the necessary expertise and capacity to make sustainability management choices that integrate the range of issues involved. The key role of learning in managing the uncertainty facing organizations and creating added value is becoming recognized as increasingly important as are the dynamic organizational learning capabilities underpinning it.

Learning within the context of learning organizations is thus increasingly conceived as a dynamic mechanism of continuous adaptability that underpins a positive change orientation. It is therefore hardly surprising that advocates of corporate sustainability and practitioners of organizational learning are beginning to perceive common threads between the two streams of activity, in the sense that both require a challenge to mental models, fostering fundamental change, engaging extensive collaborative activity, and in some cases, revisiting core assumptions about business and its purpose. The next section offers more specific suggestions on what corporations can do to enhance TBL integration and how the characteristics of the learning organization outlined above can be successfully integrated into a SFOL process.

Characteristic	Description
Presence of tension	Creative tension is a reflection of the gap between the evolving vision and practical reality Creative tension is often evidenced by questioning, inquiry, and challenging the status-quo
Systems level thinking and learning	Organizations as collectivities that nurture both individual and organizational learning Emphasis on improving individual effectiveness but also on systematically capturing and building on individual knowledge/insight
Participative policy-making	Contribution and involvement of all relevant stakeholders (internal and external) in policy-making An effective dialogue and consensus building process that capitalizes on the input, feedback and active involvement of concerned stakeholders
A learning culture	Cultural values of openness, experimentation and improvisation are embraced Time for reflection, communication and evaluation and tolerance for mistakes Knowledge is embedded in the organization and stored in its culture
Information sharing and collaboration	Clear and open channels for the development and dissemination of knowledge Information technology used to inform and empower
Team building and shared purpose	A team spirit based on trust, respect and cooperation A sense of purpose and interconnectedness within the organization
Continuous training and development	Resources and facilities for self-development made available to all members of the organization Employees encouraged to take responsibility for their own learning and development
Leadership	Leadership to catalyze pockets of learning which are then shared with the rest of the organization Roles revolving around visioning, empowerment and leading-learning
Constant readiness	A constant state of readiness, not for any specific change, but for change in general A state of attunement to the environment and willingness to question ways of doing business
Formative accounting and control	The systems of accounting and reporting are structured to assist learning and innovation
Action learning	Action orientation punctuated by critical reflective assessment and course adjustment
Boundary spanning and inter-company learning	Permeable boundaries allowing close and continuous interaction with external stakeholders Learning from customers, suppliers, and competitors

Sources: Luthans *et al.* (1995), Leitch *et al.* (1996), Appelbaum and Reichart (1998), Porth *et al.* (1999) and Rowden (2001)

Table II. Defining characteristics of a learning organization

Practical implications and insights

Clearly, organizations are at different stages of maturity and learning on sustainability and it is difficult to draw comparisons between them. Prescribing one single, all encompassing formula for enhancing TBL integration in a diversity of organizations and sectors is thus impractical. Moreover, the learning organization model outlined above is an ideal; no pure one exists. Given that there is no universal blueprint, it is often not sufficient to copy the approaches used by firms heralded as learning organizations. Companies must discover their own solutions, not borrow them. Some companies do not necessarily have to take up radical new ideas or create vast new systems. Effective change can come through harnessing existing strengths and re-shaping current strategies.

Recognizing that TBL is complex and multi-faceted, the need to approach sustainability as a systematic business process becomes more pressing. It is hence recommended to work within the context of a sustainability performance measurement (SPM) framework that is effectively integrated into company strategic planning and day-to-day operations. A comprehensive SPM framework integrates economic, environmental and societal performance indicators and combines lagging or outcome indicators (e.g. reduction in material intensity) as well as leading or business process indicators (e.g. assessment of internal practices or tools). The latter can help managers monitor progress toward achieving sustainability objectives.

A typical SPM process comprises the three phases of planning, implementing and reviewing (Fiksel *et al.*, 1999). In the planning phase, managers create a sustainability vision that addresses the company's most significant concerns. In light of this vision, sustainability strategies and objectives are identified and specific metrics selected. The implementation phase entails institutionalizing new practices or processes that will move the company in the sustainability directions identified. The reviewing phase entails tracking performance and progress toward specified targets, internal and external reporting on performance, and initiating improvement efforts.

As shown in Figure 1, the organizational learning characteristics identified earlier (Table II) can help companies in facing the sustainability challenge in each phase of their SPM process. It is argued in this paper that a SFOL process that integrates those core learning competencies helps companies in facing the sustainability challenge and achieving a more effective TBL integration. The following paragraphs walk the reader sequentially through the diagram (Figure 1), highlighting the relevance of the different organizational learning elements in promoting sustainability objectives and their integration.

A SFOL process is helpful in the visioning phase which entails making a serious commitment to responsible practice through a well-articulated sustainability vision and associated values. A sustainability vision can provide an organizational roadmap to guide future development, providing it is coherent enough to create a recognizable picture of the future, and realistic enough to generate commitment to performance. For companies wishing to pursue TBL integration, the vision can express managerial commitment for expanded responsibility objectives, including financial, social and environmental targets (Waddock *et al.*, 2002).

The visioning process can be used for re-positioning the sustainability challenge at the top of the corporate agenda and reinforcing commitment to specific targets. Within a learning organization context, the vision can be repeatedly communicated and

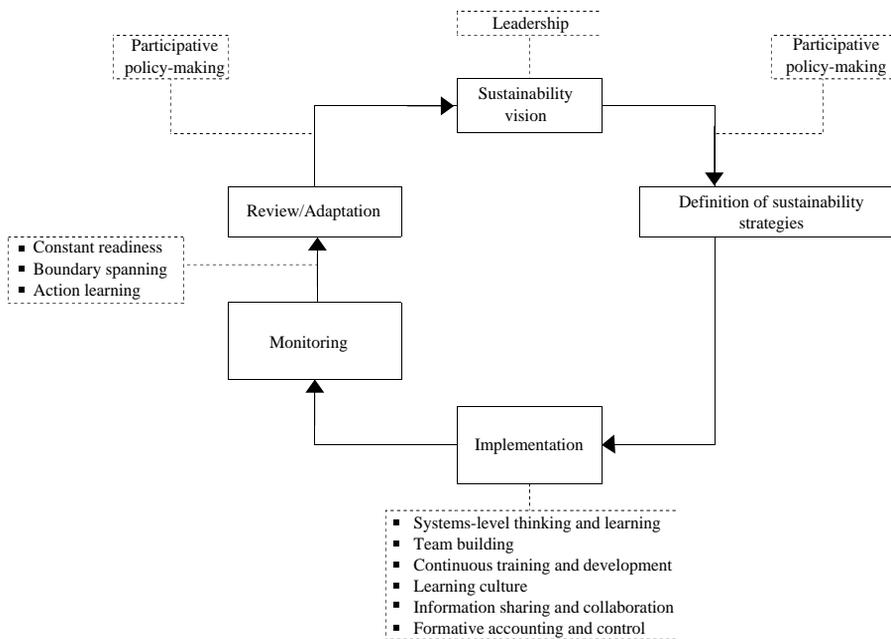


Figure 1.
The relevance of
organizational learning
characteristics. In
specific phases of a
sustainability
performance
measurement cycle

constantly reassessed. It entices organizations to move beyond the rhetoric of sustainability and TBL integration to formulate a clearer conceptualization of their desired sustainability outcomes and overall direction. The role of leadership in this respect is critically important in sketching an appealing and realistic sustainability roadmap and fostering a learning climate (Johnson, 1998; Hailey and James, 2002).

In line with organizational learning principles, the formulation of the vision should rely on a participative policy making process, eliciting the contribution and involvement of the widest possible pool of relevant stakeholders (internal and external). The vision therefore needs to be formulated in the context of an effective dialogue with internal and external stakeholders. The aim is to build consensus around the company's values and vision of sustainability and identify win-win solutions. This involves actively seeking the feedback and inputs of relevant stakeholders and engaging in continuing dialogue to ensure that their interests and concerns have been genuinely considered, balanced and reflected and are steering the organization in the desired sustainability directions (Meppem and Gill, 1997). The dialogue with these parties will be vital in gaining ownership and commitment to the way forward. It is self-evident that an organization which attempts to meet its own objectives in ways which are not also acceptable or satisfying to its stakeholders will eventually fail because the motivation, good will and potential contribution of its members have not been fully engaged.

Translating vision into reality requires in turn the integration of the sustainability vision into strategies, practices and measurement systems. Institutionalization depends on a long-term commitment to systemic change as well as the introduction of appropriate structures, practices and processes. It is worth noting in this respect that corporate architectures can in some cases impede sustainability, particularly when the

established routines and organizational systems are designed to insulate the firm and protect and promote the status quo (Griffiths and Petrick, 2001). The organizational learning characteristics of systems level thinking and learning, continuous training and development, learning culture, team building, information sharing, and formative accounting and reporting are particularly useful in terms of building a collective inclination for sustainability action.

Systems-level learning implies that organizations as collectivities should nurture individual and organizational learning and focus not only on improving individual effectiveness, but also on systematically capturing and building on individual insight. Individual training and self-development opportunities are also crucial because it is through learning and training that employees develop the conceptual framework and shared mental models (new/shared ways of thinking) that make it possible to explore what is sustainable and unsustainable behavior. Learning culture means fostering a culture of creative exploration and experimentation. The concept is also used to imply that employees and leadership may change but an organization's memories preserve norms, values, and mental maps overtime. As an organization addresses problems of sustainability, it builds a culture that becomes the repository for lessons learned. Team building is useful for addressing sustainability challenges within the context of interactive teams. Teams in turn provide a manageable forum for embedding sustainability values and cultural change. Information sharing implies that information technology can be effectively mobilized to inform and empower and disseminate relevant sustainability-related information both internally and externally. Formative accounting and reporting are also needed to provide feedback to external stakeholders, but also to provide important internal information about performance to managers and employees. These organizational learning characteristics combine in fostering an effective learning environment and in nurturing and institutionalizing the dynamics, behaviors and corporate innovations supporting sustainability.

Finally, in the monitoring and reviewing phase, the organizational learning characteristics of boundary spanning, constant readiness and action learning acquire particular salience and relevance. Boundary spanning is essential in terms of maintaining permeable organizational boundaries and close and regular interactions with relevant stakeholders. Involving managers and external stakeholders in progress reviews and communications and decisions on course adjustment is evidently important, and will create a forum for learning where stakeholders can identify common problems and explore higher-order solutions. The organizational learning competency of constant readiness implies an organization that is ready for change in general, is attuned to its environment and willing to question its fundamental ways of doing business. Action learning refers to taking action, reflecting and adjusting course as needed and in the process generating new learning, perspectives and orientations. These characteristics combine to suggest why the learning organization model is emerging to help firms plan and execute significant change and to become more sophisticated in their ability to face the challenge of sustainability and TBL integration.

Conclusion

Sustainability is an evolutionary, unfolding process of change. If conceived this way, it becomes clear that an openness to change and learning are basic pre-requisites in the transition to sustainability. This rather simple rationale in turn explains the salience

and usefulness of organizational learning in promoting sustainability in general and TBL integration in specific. The research presented here supports the conclusion that sustainability management systems must be innovative learning models, inspired by the principles that underpin the learning organization construct.

While it is neither realistic nor desirable to expect the creation of a monolithic management approach to enhance sustainability and TBL integration, the research suggests that sustainability performance can be improved by adopting the characteristics of a learning organization. These characteristics include systems level thinking and learning, a participative policy-making process, a culture that facilitates learning, information sharing and collaboration, team building, action learning, and boundary spanning.

It has been suggested that organizational learning is a distinct organizational capability – one that can be nurtured over time and one that can be directed and channeled in the pursuit of sustainability (Meppem and Gill, 1997). This paper emphasizes the intentional use of learning processes, to move the organization in the desired sustainability directions and in ways that are increasingly satisfying to all concerned stakeholders. Learning is a hard-won goal, which depends as much on formal training, effective information systems and human resource management strategies, as on informal participatory processes.

Significant progress on the sustainability front can be achieved if the characteristics of a learning organization can be successfully integrated into a SFOL process, allowing companies to reap the benefits that accrue from continuous learning and accumulated experience. SFOL appears to be a promising catalyst of change in the pursuit of sustainability. The combination of the two challenges – sustainability and organizational learning – can potentially create an interesting synergy and stimulate new sustainability innovations, both theoretical and practical.

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