

# **CORPORATE SOCIAL ENTREPRENEURSHIP:**

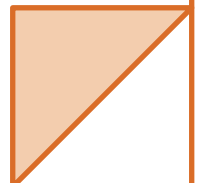
**PRACTICES, TOOLS  
AND KNOWLEDGE  
FOR ACTION**





# **CORPORATE SOCIAL ENTREPRENEURSHIP:**

**PRACTICES, TOOLS  
AND KNOWLEDGE  
FOR ACTION**



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## TECHNICAL SHEET

This document is a deliverable produced as part of the EMBRACE – European Corporate Entrepreneurship Curriculum project, developed between January 2020 and December 2022, and funded by the Erasmus+ Programme, Key Action 2 (KA2): Cooperation for innovation and the exchange of good practices. Call for Proposals EAC/A05/2017 – Knowledge Alliances.

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## CORPORATE SOCIAL ENTREPRENEURSHIP: PRACTICES, TOOLS AND KNOWLEDGE FOR ACTION HANDBOOK FOR CORPORATE SOCIAL ENTREPRENEURS



Waterford Institute of Technology



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## **ABBREVIATIONS LIST**

**B4IS** – Business for Societal Impact

**CSE** – Corporate Social Entrepreneurship

**CSIntrapreneurs** – Corporate Social Intrapreneurs

**CSR** – Corporate Social Responsibility

**EC** – European Commission

**G/LAV** – Gross and/or local added value

**GDP** – Gross domestic production

**GHG** – Greenhouse gases

**HEIs** – Higher Education Institutions

**ISO** – International Organisation for Standardisation

**KPI** – Key Performance Indicator

**LBG** – London Benchmarking Group

**MDGs** – Millennium Development Goals

**R&D** – Research and Development

**ROI** – Return on Investment

**SDGs** – Sustainable Development Goals

**SMEs** – Small and Medium Enterprises

**SROI** – Social Return on Investment

**UN** – United Nations organisations

**VBOs** – Values-based organisations

**WBCSD** – World Business Council for Sustainable Development

**WoS** – Web of Science



## **ORGANISATIONS LIST**

Asociația The Institute (Bucharest, Romania)

Associação UDREAM (Porto, Portugal)

COCO-MAT S.A. (Athens, Greece)

Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L (Porto, Portugal)

Delta Cafés S.A. (Lisbon, Portugal)

Gebiedscoöperatie Westerkwartier (Groningen, Netherlands)

GLS Bank (Bochum, Germany)

IBM Ireland (Dublin, Ireland)

IES – Social Business School (Lisbon, Portugal)

Mahou San Miguel (Mahou S.A.) (Madrid, Spain)

Paroc Owens Corning UAB (Vilnius, Lithuania)

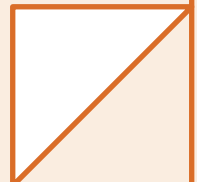
SAP Hungary Kft. (offices in Budapest, Hungary)

Supercharge Kft. (Budapest, Hungary)



# **CORPORATE SOCIAL ENTREPRENEURSHIP:**

**PRACTICES, TOOLS  
AND KNOWLEDGE  
FOR ACTION**







## INTRODUCTION

The Handbook *Corporate Social Entrepreneurship: Practices, Tools and Knowledge for Action* intends to be an additional contribution to the practice and thinking of organisations about their contribution to economic and social cohesion in Europe. It offers a practical suggestion for organisations to break with the most harmful consequences of the capitalist model that preys on natural and human resources and to contribute to the transformation of the prevailing economic paradigm.

Different social groups, from the most reformist to the most progressive (including politicians, intellectuals, scientists and activists), agree on the need for economic actors, among others, to pay increasing attention to the integration of social, economic and environmental values in their business models.

Today more than ever, organisations are paying more and more attention to these values and orientations by implementing different activities and practices in the social, economic and environmental domains. However, a long journey still lays ahead regarding Corporate Social Entrepreneurship (CSE).

This Handbook is part of a broader research developed within the scope of the European funded project EMBRACE – European Corporate Social Entrepreneurship Curriculum.

CSE is a specific concept and concerns new practices. This explains why there are still ambiguities and many discussions around the term and its meaning (Couto, Parente, Cruz, Castro & Alegre, 2020).

It is a road to be travelled, a praxis under construction whose leading concept is on the making. It is an open concept that will be stabilized as organisations and actors adopt it through their practices in different territorial contexts.

In the eyes of many entrepreneurs – managers –, it may seem impossible or even utopian to achieve, especially since there are no single predefined plans. The CSE process is individual and contingent on each organisation. It is an organisational model with a disruptive potential when compared to previous practices (Bowen, 1953; Azevedo et al., 2015). However, it feeds on the same purposes of social responsibility, namely on practices certified

by SA8000<sup>1</sup>, ISO 26000<sup>2</sup>, AA1000<sup>3</sup> or even the B Corporations seal<sup>4</sup>. These practices have opened a path that must now be streamlined across a broad spectrum in accordance with an integral, holistic and systemic approach between the economic, social and environmental dimensions of organisations.

CSE emerged as an approach resulting from the evolution and discussion of corporate social responsibility. According to Austin and Reficco (2009), CSE embodies elements and criteria of classic corporate entrepreneurship as defined by Say, Schumpeter, Drucker and Stevenson, and of social entrepreneurship, more recently proposed by Dees (2001).

CSE is not just another form of corporate social responsibility (CSR), but rather a process to strengthen and promote its development. CSE aims to provide an approach that will accelerate the CSR journey. The fundamental purpose is therefore to accelerate organisational transformation towards “a more powerful generation of societal betterment” (Austin & Reficco 2009: 2-3).

Aligned with the Harvard approach by Austin and Reficco (2009), the EMBRACE Project consortium, based on research conducted during the two first phases of the project, defined Corporate Social Entrepreneurship as:

- 
- 1 For more information about the SA8000 certification, check <https://sa-intl.org/programs/sa8000/>.
  - 2 For more information about the ISO 26000 certification, check <https://www.iso.org/iso-26000-social-responsibility.html>.
  - 3 For more information about the AA1000 standard, check <https://www.accountability.org/standards/>.
  - 4 For more information about the B Corporation certification check <https://bcorporation.net/about-b-corps>.

*“a way of doing business’ so that all staff in any given organisation (public, private or third sector) are fully aware of their role, responsibility and contribution to the sustainable socioeconomic enhancement of their organisations and the communities in which they live and work. The CSE process includes: creating an enabling entrepreneurial environment, fostering corporate social intrapreneurship, amplifying corporate purpose and values, as well as building strategic alliances in order to solve economic and social problems and to promote the success of emerging innovative business strategies”*

(EMBRACE Consortium, 2020)

This Handbook bridges the lack of awareness regarding this emergent business model by exploring CSE cases and practices from a heterogeneous set of organisations (private, public and third sectors) across Europe. The research carried out to develop this Handbook includes examples from nine European countries – Germany, Greece, Hungary, Ireland, Lithuania, Portugal, Romania, Spain and The Netherlands – that are part of the EMBRACE project.

The data presented here is, therefore, a result of a robust empirical research conducted between May and September of 2020 based on a mixed-methods approach. The qualitative component comprised interviews to two different key-actors: organisation managers (26) and CSE experts (16), as well as a content analysis of 75 institutional websites from different organisations. The quantitative approach was based on an online survey to corporate entrepreneurs (220) from different organisations, including small and medium enterprises (SMEs), large companies and multinationals, non-profit organisations and public sector organisations.

With this Handbook, organisations can learn and explore how to create and implement social, environmental and economic values through Corporate Social Entrepreneurship (CSE) practices.

The EMBRACE CSE self-assessment for organisations (see Chapter 5) will enable public, private and third sector organisations to understand and address their position in relation to CSE practices.

In the first chapter, you can get a synthetic version of the historical emergence of the concept.

The examination of this emerging organisational model, namely its key elements, the main purpose of its implementation, as well as the understanding of shared value are presented in the second chapter.

The following chapter is devoted to the current trends of CSE organisational practices and processes according to each key element, illustrated with European examples.

Chapter four emphasizes 9 case studies of organisations (companies, cooperatives, associations) that follow the CSE approach closely.

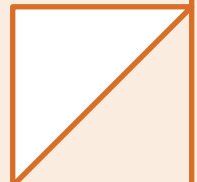
In chapter five, we offer two practical tools to help implement the CSE approach at two different moments in the lifecycle of an organisation: the first one was designed for entrepreneurs to learn how to implement the CSE process when setting up a business (CSE Canvas); the second is a self-assessment grid for organisations to understand and address their position in relation to CSE practices (EMBRACE CSE self-assessment).

Welcome to this Handbook!

We wish you a good journey through

the EMBRACE CSE approach!

CHAPTER 1  
**FROM  
ENTREPRENEURSHIP  
TO CORPORATE SOCIAL  
ENTREPRENEURSHIP  
(CSE)**





## FROM ENTREPRENEURSHIP TO CORPORATE SOCIAL ENTREPRENEURSHIP (CSE)

To assist the reader with this chapter, we will answer the following questions: (i) What is Entrepreneurship? (ii) What is the meaning of Corporate Social Responsibility (CSR)? (iii) When did the idea of Social Entrepreneurship emerge? (iv) And what about Corporate Social Entrepreneurship (CSE), what does it mean? When and why did this concept begin to be considered in the fields of businesses, organisations and academia?

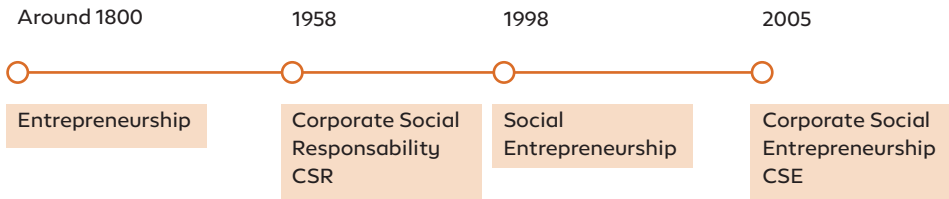


Figure 1. Timeline of the broader concepts related to CSE.

During the 19th century, Jean-Baptiste Say highlighted the component of value creation in the entrepreneurship process. ENTREPRENEURSHIP was seen as the process of creating and developing new businesses (Drucker, 1985).

This process always occurs within a social-economic context (Thornton, 1999: 20). Entrepreneurs are those who innovate through a creative-destruction process (Schumpeter, 1934). Later, in the 1970s, an entrepreneur was seen as an innovator who exploited an invention and created a new way of producing it (Drucker, 1985). In other words, the entrepreneur takes advantage of the opportunities brought about by changes – in technology, norms, consumer preferences, etc. – and exploits them.

In the broad sense, entrepreneurship also refers to the process of introducing innovations in organisations, markets, products and processes (Ruef & Lounsbury, 2007). More recently, another concept has emerged to label this internal dimension of entrepreneurship – that of intrapreneurship. Evidence suggests that intrapreneurship helps top management renew and revitalize their businesses, innovate and enhance overall business performance (Kuratko, Montagnano & Hornsby, 1990; Antoncic & Hisrich, 2001).

### **NOTE THAT**

*"The terms 'intrapreneur' and 'corporate entrepreneur' have been used synonymously and generally refer to corporate managers who exhibit entrepreneurial spirit in terms of idea generation, creativity and drive in the course of carrying out their work: marshalling resources and influencing and championing 'new ideas from development to complete profitable reality'".*

(Kuratko, Montagno & Hornsby, 1990: 50 as cited in Hemingway, 2013: 86).

Although not a new area (Carroll, 2008), during the 20th century, corporate social responsibility gained importance and a new understanding. This shift was mainly due to economic and institutional transformations such as globalisation and financialisation, which affected not only the structure and dynamics of organisations and business management, but also living and working conditions (Parente, 2005). A new paradigm of the broader role of organisations in contemporary societies – the responsibility to do more than just business – has gained significance and emphasis on the business agenda. For example, in 1993, the then President of the European Commission, Jacques Delors, mobilized the business managers of 20 enterprises in the fight against social exclusion (European Commission [EC], 2001).

Within this framework, entrepreneurial responsibility, or CORPORATE SOCIAL RESPONSIBILITY (CSR), can be understood as the incorporation of social and environmental concerns in business operations and in the relationship with stakeholders. CSR opens a voluntary way to foster change and align social development with a renewed idea of competitiveness (EC, 2001).

### **WHAT IS CSR?**

CSR can be understood as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. (...) It opens a way of managing change and of reconciling social development with improved competitiveness" (EC, 2001: 7).

It is not just about meeting legal milestones and expectations, such as securing certifications and standards. It goes beyond that, including investments in social and environmental aspects.



There is indeed a relationship between sustainable development and entrepreneurial responsibility as it is important to reconcile economic growth, ecologic equilibrium and social progress to balance human needs in between present and future (World Commission on Environment and Development, 1987).



### **DID YOU KNOW?**

The World Commission on Environment and Development first met in October 1984 and published its Report 900 days later, in April 1987. This report stated that “humanity has the ability to make development sustainable to ensure that it meets the present needs without compromising the satisfaction of the needs of future generations” (World Commission on Environment and Development, 1987).

In 2015, such vision was reinforced by «The 2030 Agenda for Sustainable Development» of the United Nations. It offers an action plan for “people, planet and prosperity” containing 17 Sustainable Development Goals (SDGs) (United Nations [UN], 2015).

In organisations, from an internal point of view, “socially responsible practices involve primarily employees and relate to issues such as investing in human capital, health and safety, and managing change” (EC, 2001: 8).

Externally, organisations play a central role in their local communities and are accountable to society as a whole: “Issues, such as human rights and environmental protection, have a comprehensive dimension as they are relevant at company, local and global levels. They involve employees, shareholders, business partners and suppliers, customers, public authorities and NGOs representing local communities, as well as the environment” (EC, 2001: 11).

Through this framework, we can argue that we have passed from a philanthropic perspective in which companies promoted initiatives to help their employees, their families and the community to the beginning of a social capitalism in which new relationships with stakeholders are established and there is an association between the social and ethical dimensions and both profit and the wealth components of organisations (Freeman, 1984). Thus, this paradigm shift reveals the opportunity to promote the well-being of society (in other words, to create social value) while adding value to the organisation (generating economic value).

In the late 1990s, in the USA, the adequacy of classic entrepreneurship to non-profit organisations was discussed, namely the creation of value, innovation and the ability to identify and explore opportunities (Parente & Quintão, 2014). With this in mind, it was possible to reflect on SOCIAL ENTREPRENEURSHIP and its emergence. Dees (2001), Mair and Marti (2006) and Nicholls (2006), for example, define social entrepreneurship as incorporating business concepts and configuring itself as a vehicle of innovation with the main objective of overcoming new social challenges, such as problems of poverty and social exclusion unanswered by the market or the state.



#### **DID YOU KNOW?**

In North America, trends in social entrepreneurship approaches are clearly market-oriented and the dialogue with the state does not assume the same centrality when compared to European approaches.

(Parente & Quintão, 2014).

In fact, the concept of social economy had already emerged in the 19th century and is seen as a precursor to social entrepreneurship. Currently, social economy is defined by the EC (2013) as a specific part of the economy where a set of organisations characterized by participative governance systems pursue social goals. For two centuries, social economy organisations – non-profit organisations, such as cooperatives, mutualities, associations and foundations – have been engaged in the production of goods and services across the market, interacting both with private organisations and the state (EC, 2013: 12).



### **DID YOU KNOW?**

It is possible to distinguish several schools of thought regarding the social economy sector.

On the one hand, the **francophone perspective** that sees the social economy as a hybrid dynamic between the market, the state and the family, community or citizens.

On the other hand, the **Anglo-Saxon perspective** that separates the market and the State from non-profit organisations. More recent anglophone schools diverge in terms of perspectives. The «**school of Business Management or income generation**» (Boschee & McLurg, 2003) defines social entrepreneurship as the application of mechanisms and tools to entrepreneurial planning and management; it also includes the development of commercial activities as a way to ensure the sustainability, efficacy and prosecution of social goals in the non-profit sector.

The «**social innovation school**» (Dees, 1998; Bornstein, 2007; Mulgan, 2007) assigns a central role to social entrepreneurs and their personal qualities; social value is created in innovative ways enabling a response to problems when resources are scarce.

The «**new social and solidary economics in the European semi-periphery and Latin America**» (Souza, 2010; Laville, 2015, Laville & Gaiger, 2009) combines the principles of European cooperatives (such as self-management, democratic participation and leadership, economic redistribution, employment for the most vulnerable) and the development of i) a culture that respects both the environment and society, and ii) an economic, social and political project alternative to capitalism.

There is also the «**social enterprises school**» in Europe (Defourny & Borgaza, 2001; Spear, 2006; Defourny & Nyssens, 2010). It offers another perspective of social economy that combines social goals (e.g., employing people excluded from the labour market to serve the local community, limited distribution of profits), economic goals (e.g., production of services or goods, job creation, economic risks) and forms of governance (e.g., independent management, democratic decision-making processes).

Nevertheless, there are some misconceptions about social entrepreneurship and social innovation.

### ! WHAT IS SOCIAL INNOVATION?

Social innovation are “new ideas that meet social needs, create social relationships and form new collaborations. These innovations can be products, services or models addressing unmet needs more effectively”.

(Hubert, 2010: 9).

The social entrepreneurship process emphasises the fact that the value created can be returned to society, satisfying multiple stakeholders and promoting new methodologies for sustainability (Moss, 2013). Nevertheless, in the long run, the creation of economic value is crucial to organisational survival (Mair & Martí, 2006; Moss, 2013).

This tendency to assume social needs as part of all organisations, whether from the private or public sector, under the term social entrepreneurship increased, and new types of organisation gained importance in the 1980s, configuring social enterprises (EC, 2013).

Social enterprises are an example of the new social economy that has emerged as a way to tackle economic crises and mass unemployment of vulnerable groups. Their primary objective is to have social impact rather than generating profit for owners and shareholders. Thus, they operate in the market in an entrepreneurial and innovative way with the aim of producing new goods and services and using their earnings to achieve social goals. Ran by social entrepreneurs in a responsible and transparent way, social enterprises engage, in particular, workers, customers and stakeholders related to their business activities (EC, 2013).

The concept of CORPORATE SOCIAL ENTREPRENEURSHIP (CSE) emerged more recently from the discussions on the limits and potential of corporate social responsibility and social entrepreneurship.

### ! WHAT IS CSE?

This newest concept refers to “the process of extending the firm’s domain of competence and corresponding opportunity set through innovative leveraging of resources, both within and outside its direct control, aimed at the simultaneous creation of economic and social value”.

(Austin, Leonard, Reficco & Wei-Skillern, 2006 as cited in Austin & Reficco, 2: 2009).

The term CSE reflects the reformulation of the notion of value creation, adopting the idea of shared value (Porter & Kramer, 2006). Such value, integrated into the organisation’s strategy and scope, should combine and prioritise both social and economic values.

In other words, instead of producing socially responsible activities and initiatives, businesses should assimilate the social and environmental dimensions into their core, namely in their current mission, but also in their vision of the future.

For instance, the development and transformation of socially responsible initiatives into commercial and economic values must be included in the business strategy and operationalised in organisational actions. Nonetheless, such strategies imply an interdependence of the organisation and external stakeholders: initiatives carried out by the organisation must benefit both external stakeholders and the organisation.

These arguments are attested by Schwab who described CSE as “the transformation of socially responsible principles and ideas into commercial value” (Schwab, 2008: 108) through which “pioneering companies integrate social entrepreneurship into their main activities, channelling their research and development capacities towards socially innovative products and services” (Schwab, 2008: 114). In turn, Tasavori argued that CSE is “the process of discovering, defining and exploring opportunities through corporate ventures (internal and external) and innovation, as well as strategic renewal that results in the creation of social (and environmental) value” (Tasavori, 2012: 13).

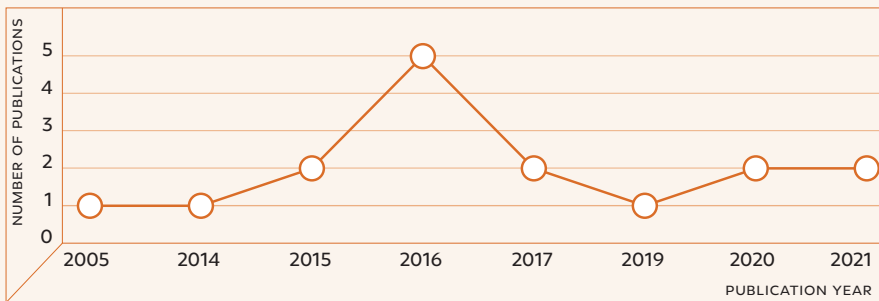
This new concept can be confused with that of CSR. However, Austin and Reficco (2009) argued that CSE is a process that allows and enables businesses to produce more advanced forms of CSE, namely through i) an innovative production of services and products; ii) a strategy guided

by social objectives that structure the development of organisational activities and operations; and iii) the ambition to create social impact for the improvement of society and the involvement of stakeholders, which is part of the organisational mission.

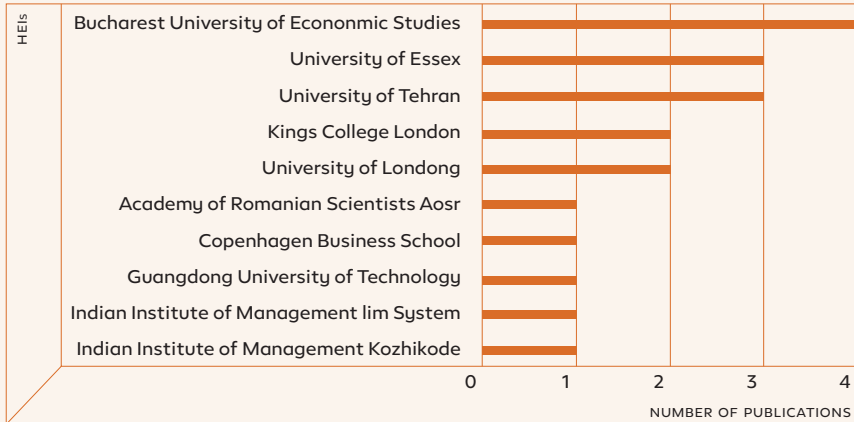


### DID YOU KNOW?

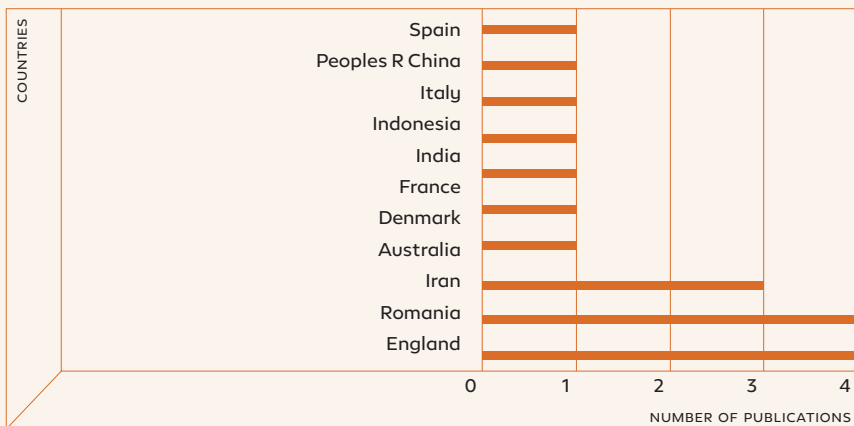
According to a bibliometric analysis carried out using the Web of Science (WoS) search engine, the concept of «corporate social entrepreneurship» first appeared with Christine A. Hemingay, in 2005, in a scientific article published in Loughborough – Leicestershire, United Kingdom. The article resulted from her thesis, entitled «What Determines Corporate Social Entrepreneurship? Insights from a U.K.-Based Multi-National Corporation». Research on this topic is still very recent. Only 15 publications referring to the concept of “corporate social entrepreneurship” were found. More than half of the publications appear as of 2016 onwards. So, we can think of it as a concept that is about 5 years old.



For the 15 documents published during this period of time, the top 10 Higher Education Institutions (HEIs) that worked on the CSE theoretical framework are:



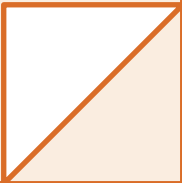
And the top 10 countries that worked the most on the CSE theme are:



In line with this longitudinal analysis, in the following chapters we explore a more practical side, close to the understanding of organisations and their managers. We will cover current CSE EMBRACE practices, examples and tools that will help you embrace this concept and introduce it to your organisation!



CHAPTER 2  
**EXPLORING THE  
CSE APPROACH**





## EXPLORING THE CSE APPROACH

### UNDERSTANDING CSE...

In this chapter, we are going to answer some fundamental questions that will help to understand this new organisational model: what is the fundamental purpose of CSE? Why implement CSE? What does shared value mean? What are the key elements of the CSE process? Who are the stakeholders involved in the process?

#### 2.1. WHAT IS THE FUNDAMENTAL PURPOSE OF CSE?

Corporate Social Entrepreneurship (CSE) emerged as an approach derived from the evolution and discussion of corporate social responsibility. It is not another form of corporate social responsibility (CSR) but rather a process to reinvigorate and advance the development of CSR. It implies a global and disruptive change within organisations (Austin & Reficco, 2009: 2).

CSE proposes a new approach to the social responsibility of companies and other organisations, seeing it as structural and transversal to all organisational dimensions (choice of suppliers, promotion of good practices and working conditions, connection and involvement with and for the wider community). It aims to create shared value (Porter e Kramer, 2006) and move away from the philanthropic “old or classic social responsibility”, which is based on short-term, atomized business practices and initiatives.

The fundamental purpose of CSE is to accelerate organisational management to become a more powerful generator of societal improvement (Austin & Reficco, 2009: 2).

#### 2.2. WHY IMPLEMENT CSE?

Organisations are increasingly motivated to become more socially responsible for the sustainability of life, incorporating economic, social and environmental dimensions into their mission and strategy.

The SDGs follow the Millennium Development Goals (MDGs). They expand the challenges that must be addressed to cover a wide range of interrelated topics in the economic, social and environmental dimensions of sustainable

development. To implement the 2030 Agenda SDGs, organisations must integrate these into their decision-making processes and contribute with their innovation power for a more sustainable and inclusive future (UN, 2015).

European cohesion policies aim to better integrate environmental concerns into other policy areas and economic sectors, notably through investments in clean energy, sustainable urban transport and urban and rural development projects (EC, 2021).

Consumers are also increasingly aware of the sustainability of life (social, environmental and economic aspects). In this sense, organisations have become more aware of their necessary co-responsibility for their direct impacts on the ecosystem, as well as for the growing involvement of stakeholders.

Therefore, we believe that CSE is a step for organisations to successfully contribute to social innovation in the world through new business models.

### **2.3. THE NOTION OF SHARED VALUE**

CSE promotes the creation of shared value as a long-term strategy aligned with a triple bottom line perspective: profit, people and planet (Elkington, 1994).

Elkington, in 1994, proposed that companies and other organisations create value in more than one dimension considering that the financial bottom line was usually inadequate (Elkington, 2008). As such, the concept «triple bottom line» emerged. It refers to the total value equation that should be considered by organisations and which comprises not only the financial or economic value, but also the environmental and social dimensions of organisational performance (Elkington, 2008). Later, Porter and Kramer (2006) argued that reinventing capitalism with benefits for both organisations and society involves initiatives to share the value created – the shared value.

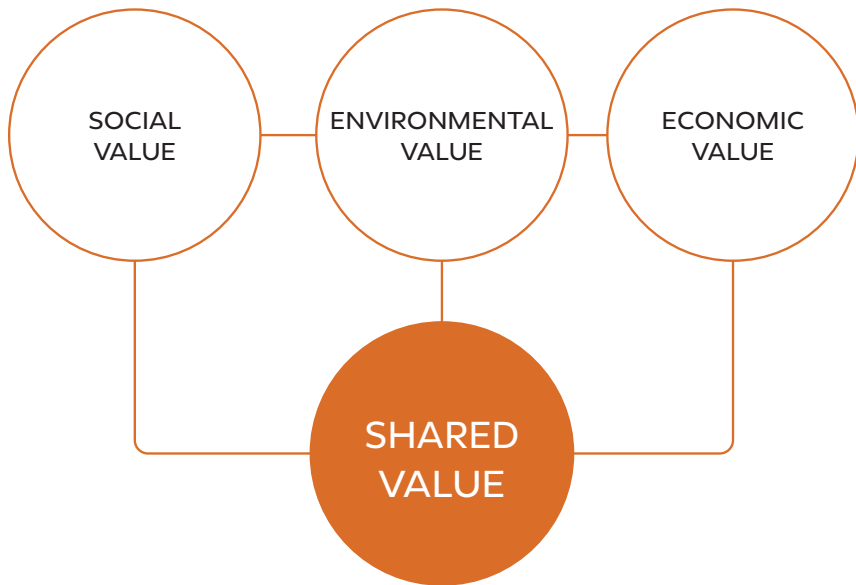


Figure 2. Definition of shared value

*Shared value is defined as “the policies and operational practices that improve a company’s competitiveness while advancing economic and social conditions in the communities in which it operates”.*

**(Porter & Kramer, 2011: 6)**

Shared value differs from other social responsibility initiatives because it does not imply the distribution of a result already acquired by the company, but the creation of global value for society and for the company itself. So, shared value considers social value, environmental value and economic value (Figure 2) as key for the CSE process.

## 2.4. WHAT ARE THE KEY ELEMENTS OF THE CSE PROCESS?





There is a set of key components in the CSE process (Figure 3).



Figure 3. CSE key elements (EMBRACE Consortium, 2020)

The key elements (Figure 3), as per the EMBRACE definition and follow-up work, support the dimensions and sub-dimensions previously proposed by Austin and Reficco (2009). Based on these authors, as well on the data from the EMBRACE project, it was possible to point out the following key elements and features of CSE (Table 1).

Table 1. CSE: EMBRACE key elements and features

KEY ELEMENTS	FEATURES
 <p>1. Fostering an enabling CSE culture</p>	<p>1.1. Promotion of an entrepreneurial mindset that enables the transformation of the organisation in order to integrate the social, environmental and economic values into its mission and strategy;</p> <p>1.2. Introduction of performance indicators to measure the creation of social, environmental and economic values;</p> <p>1.3. Promoting participation in decision-making processes;</p> <p>1.4. Involvement of all organisational actors in promoting social, environmental and economic values through their practices.</p>
 <p>2. Promoting corporate social intrapreneurship</p>	<p>2.1. Presence of a work team that combines the traits of social and corporate entrepreneurs, namely by acting as/ being:</p> <ul style="list-style-type: none"> <li>- Ambassadors and wardens of CSE values;</li> <li>- Good communicators and active listeners to internal and external stakeholders;</li> <li>- Innovators who use new resource configurations, actions and relationships to create solutions;</li> <li>- Contributors to internal synergies;</li> <li>- Catalysts for change that inspire and motivate others;</li> <li>- Cost-conscious as they are aware of corporate realities and risks associated with them.</li> </ul>
 <p>3. Amplifying corporate purpose and values</p>	<p>3.1. Seeing social and environmental values as being as central as economic value to the organisation's operations, strategies and mission;</p> <p>3.2. Consistency and alignment between the CSE values promoted and disseminated by the organisation and its actions;</p> <p>3.3. The social, environmental and economic values are reported in a way that is transparent and accessible to everyone, using financial and non-financial tools.</p>
 <p>4. Building strategic alliances to co-create value</p>	<p>4.1. Changing the scope of value creation to optimise returns to internal and external stakeholders, promoting a win-win relationship;</p> <p>4.2. Collaboration with external stakeholders, namely through partnerships, to promote innovative solutions for previously identified social, environmental and economic problems.</p>

## 2.5. WHO ARE THE STAKEHOLDERS INVOLVED IN THE CSE PROCESS?

In this new paradigm, organisations are not just economic actors. They are also societal actors. Organisational management should be guided by the interests of all stakeholders (employees, managers, suppliers, customers, environmental groups, government, politicians, local communities, legislative and regulatory bodies) and not just those of shareholders/owners (Freeman, 1984).

Top and middle level managers must consider the expectations and commitments to different stakeholders (Bourne & Walker, 2006; Svendsen, 1998) and a deeper understanding of stakeholder expectations allows for more effective communication and engagement (Water, 2014).

Currently, stakeholders demand an increasingly significant participation in strategic decisions. This results in new challenges, but also opportunities for organisations.

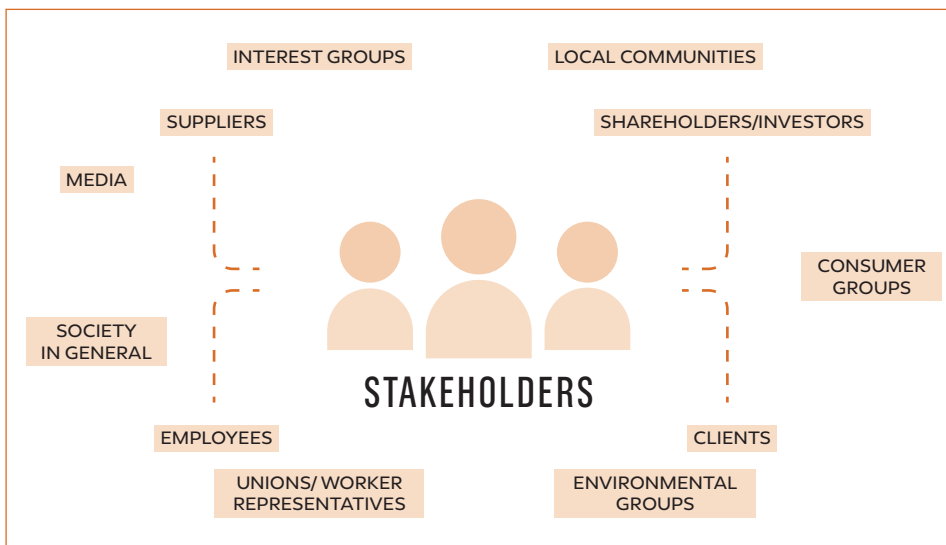


Figure 4. Diversity of stakeholders involved in the CSE process



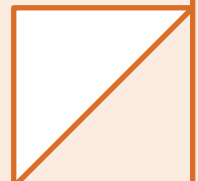
There are many types of stakeholders involved in the CSE process (Figure 4). The diversity of stakeholders and their roles and functions within the innovation process, as well as their network interaction are, in fact, important given the complexity of global challenges.

Stakeholders show a growing interest in supporting responsible business practices. They also demand more information about how organisations address risks, how opportunities related to social and environmental issues are explored, and how organisations incorporate social concerns into business operations.



# CHAPTER 3

## **THE CSE APPROACH: KEY ELEMENTS AND PRACTICES**





## **THE CSE APPROACH: KEY ELEMENTS AND PRACTICES**

This chapter contains desk research data based on the content analysis of the institutional websites of 75 organisations and interviews to 42 key actors (26 organisation managers and 16 CSE experts).

The word «organisations» used here refers to private, public and third sector organisations that are in the process of implementing a CSE process.

The organisation managers interviewed are mainly business owners, senior managers and middle managers.

Although organisations with full implementation of CSE were not identified, it was possible to find some good practices.



# 3.1.

## KEY ELEMENT 1

# **FOSTERING AN ENABLING CSE CULTURE**





## KEY ELEMENT 1: FOSTERING AN ENABLING CSE CULTURE

Organisational culture must be a privileged vehicle for disseminating social, environmental and economic values through the structures and dynamics of organisations.

### 1.1. PROMOTION OF AN ENTREPRENEURIAL MINDSET THAT ENABLES THE TRANSFORMATION OF THE ORGANISATION IN ORDER TO INCORPORATE THE SOCIAL, ENVIRONMENTAL AND ECONOMIC VALUES IN ITS MISSION AND STRATEGY

The social, environmental and economic values must be reflected transversely in the structure and strategies of the organisation and must be fully and clearly stated in its mission.

All operations and activities of organisations must be designed and oriented towards the creation of these three core values.

*“To involve citizens and companies in the creation of a new energy paradigm – renewable and decentralised – for the benefit of society and the environment.”*

Coopérnico Cooperativa de Desenvolvimento Sustentável C.R.L  
[institutional website – accessed in September 2020] | Portugal

*“Our whole mission is to create a stronger environment for people in our region. And then we look at the economic, ecological and social factors.”*

Interview to the Gebiedscooperatie Westerkwartier manager | The Netherlands

*“The GLS Bank was the first social-ecological bank in Germany, founded in 1974. GLS stands for “Gemeinschaftsbank für Leihen und Schenken”, which translates to a “Bank-Cooperative for loans and donations”. In banking with us, your money can support a variety of projects and businesses like organic farms, institutions for natural health, nursing homes, projects for the unemployed, health food stores, communal housing projects, sustainable businesses, as well as independent schools and kindergartens.”*

GLS Bank [institutional website – accessed in August 2020] | Germany

## 1.2. INTRODUCTION OF PERFORMANCE INDICATORS TO MEASURE THE CREATION OF SOCIAL, ENVIRONMENTAL AND ECONOMIC VALUES

Organisations should introduce performance indicators to measure not only economic value, but also social and environmental values created. There is already a set of indicators that help organisations measure these social and environmental impacts.

As managers and academics argue, to achieve the best performance organisations must behave in an ethically, morally, socially and financially responsible way (Paine, 2003).

### BOOKS

Paine, L. S. (2003) – Value shift – Why Companies Must Merge Social and Financial Imperatives to Achieve Superior Performance. New York: McGraw-Hill.

*Our company's vision includes the desire to generate social and economic impact on the ecosystem in which we are operate. This desideratum is present in the development strategy and most of our projects include objectives and KPIs formulated from this point of view.*

*Interview to the organisation L manager | Romania*

## 1.3. PROMOTING PARTICIPATION IN DECISION-MAKING PROCESSES

By implementing an enabling CSE culture, organisations seek to “bring down the castle walls” and create internal synergies in their decision-making processes (Austin & Reficco, 2009: 3).

How? Through the involvement of employees in business planning, decision-making processes and also regularly listening to needs and ideas.

*"(...) to achieve the best result. This is achieved through the communication plan of the company, in which employees take center stage. This plan includes various actions / meetings such as 'Morning Coffee', Sunday excursions, Monthly Meetings of the heads of the departments with the employees of the department, the establishment of Immediate Problem-Solving Teams, etc."*

COCO-MAT S.A. [institutional website – accessed in May 2021] | Greece

#### **1.4. INVOLVEMENT OF ALL ORGANISATIONAL ACTORS IN THE PROMOTION OF SOCIAL, ENVIRONMENTAL AND ECONOMIC VALUES THROUGH THEIR PRACTICES**

It is important to make sure that the organisation's CSE values are well known and incorporated into the daily activities of organisational actors regardless of their unit, department or management level.

*"Our company developed a really unique structure and an informal environment. We have about eighty employees and involve every one of them in business planning at all levels. (...) We allow employees to «travel» where they want inside the company. We share the information and keep all doors open."*

Transcom Worldwide Vilnius UAB [institutional website – accessed in September 2020] | Lithuania

The organisation's top management (e.g., business owners, senior managers and middle managers) should also be made up of those who prioritise the creation of social and environmental values – as opposed to traditional organisations where management teams are composed mainly by those who create revenue (Austin & Reficco, 2009).



# 3.2.

## KEY ELEMENT 2

# **PROMOTING CORPORATE SOCIAL INTRAPRENEURSHIP**



## **KEY ELEMENT 2: PROMOTING CORPORATE SOCIAL INTRAPRENEURSHIP**

### **WORK TEAM**

The implementation of CSE can be led by a WORK TEAM, but it must be carried out and embraced by all actors of the organisation. The most part of the interviewed company managers underlined the profile of the people who work in corporate entrepreneurship is that of very restless people. People who have the capacity for action, who are concerned with mobilising and changing things. In fact, people working as corporate entrepreneurs usually worked previously in other departments and they know their companies in a broad sense.

The implementation of the CSE is carried out by internal corporate social entrepreneurs (CSIntrapreneurs), that is, by actors who change the direction of a company or who develop or improve existing products, services and technologies (European Social Fund, 2021) and who assume the task of social internal audit.

### **WHO ARE THEY?**

CSIntrapreneurs are work teams eager to bring social change to their communities regardless of their position in the company. The CSE process is not the task of a single actor in the organisation.

They are valued because they bring a unique set of skills that complement traditional management practices. They should develop skills to drive creativity and innovation within organisations (Austin & Reficco, 2009).

According to the robust empirical research carried out on the characteristics of CSIntrapreneurs, they can be described as work teams that combine traits of social entrepreneur and corporate entrepreneur.

They combine not only the ability to seek and explore opportunities in innovative ways and create businesses, but also the ability to incorporate social and environmental concerns, values and impact as guiding principles of their businesses.

*I'd say social values are built into our company by default. First, because it's a cooperative and as such people are worth more than money. I'd say this social vision is incorporated right from the start due to the legal form of organisation we have chosen. Then, because of the business model we designed: we produce electricity on third-party roofs and sell the energy and pay rent. We monetise roofs that were useless. Not only are we producing clean energy, we're also monetising an unused roof.*

Interview to the Coopérnico Cooperativa de Desenvolvimento Sustentável C.R.L manager | Portugal

## **2.1. PRESENCE OF A WORK TEAM THAT COMBINES THE TRAITS OF SOCIAL AND CORPORATE ENTREPRENEURS**

The CSE work team combines traits of social entrepreneur and corporate entrepreneur, namely by being:

### **AMBASSADORS AND GUARDIANS OF CSE VALUES**

They must ensure that economic, social and environmental values are at the heart of all the organisation's operations, internally or externally.

*But we have a team of 'front-runners'. They're in charge of reaching out to their communities and finding ways for organisation R to contribute. In fact, all organisation R employees have this mission. But this team of front-runners specifically indicated their enthusiasm and we're guiding them through this process. I'm in this position myself and I coordinate with the front-runners.*

Interview to the organisation R manager | The Netherlands

*The founder of Delta Cafés S.A. claims that "In the business world, strategies and solutions should aim at a socially correct, environmentally sustainable and, as one would expect, economically viable application.*

Delta Cafés S.A. [Sustainability Report 2014 – accessed in May 2021] | Portugal



*We encourage our employees to dedicate some of their working hours to socially and environmentally important projects or charities, and we try to help them organise their tasks to make room for them.*

Interview to the Supercharge Kft. manager | Hungary

## **GOOD COMMUNICATORS AND ACTIVE LISTENERS TO INTERNAL AND EXTERNAL STAKEHOLDERS**

CSIntrapreneurs are good communicators not only internally, but also externally. They work as thermometers for the organisation's internal and external environments. They are also active listeners to their internal and external stakeholders. They are able to manage the internal and external boundaries to align interests and incentives, which allows them to show how social and environmental actions and changes are fundamental not only for their own organisation, but also for the other parties.

*The important thing is to collect stakeholder perspectives, incorporate them into management models and then measure whether what we've done has narrowed the gap or potential for improvement for the supplier. That's defensible and it's done.*

Interview to the Delta Cafés S.A. manager | Portugal

*We work on the principles of open innovation, involving customers and partners in the formulation of solutions to the problems identified with them through a co-creation process that also includes economic and social measures.*

Interview to the organisation L manager | Romania

*The company trusts its employees and constantly encourages them to participate in formulating problems, ideas, their own views, as employees are the ones who know best what is needed to achieve the best result. This is achieved through the communication plan of the company, in which employees take center stage.*

COCO-MAT S.A. [institutional website – accessed in May 2021] | Greece

## INNOVATORS WHO USE NEW RESOURCE CONFIGURATIONS, ACTIONS AND RELATIONSHIPS TO CREATE SOLUTIONS

One of their main goals is to internally stimulate and transform their organisations through innovation, through the use of different and/or new resources, configurations, actions and relationships.

*“Empreendemos” offers brewery professionals the possibility of proposing innovative ideas that can materialise into business opportunities revolutionising the consumption of its products both at home and in the hospitality industry, and to actively participate in the work teams that develop these proposals.*

Organisation G [institutional website – accessed in September 2020] | Spain

*Organisation F has been contributing technology, training, and expertise to help STOP THE TRAFFIK and other partners by developing the Traffik Analysis Hub (TAH), a global data sharing and analysis platform that takes the battle against forced labour to a new level.*

IBM Ireland [institutional website – accessed in March 2021] | offices in Ireland

*EDP has an economic problem that is also a problem for the communities where it is located: the illegal extraction of electricity. In the ‘favelas of Brazil, this has a significant impact – 8% of EDP’s budget – and many people die doing these extractions. It’s a problem with a dual perspective. EDP performs a rather reactive service: it goes there, cuts off the light, there’s an increase in costs, it has to inspect the communities, it is difficult to enter. Then, someone thought: “this could be an opportunity for us to reinforce our importance here, in these communities, to reduce damage and prevent deaths”. This person’s very important because she identifies this opportunity and basically reverses the logic of action. And this contaminates the culture: then, people will see other problems of a different nature and will turn them into business opportunities. That’s what happened at EDP.*

Interview to the IES-Social Business School expert | Portugal

*SAP has created SAP.iO as an early-stage venture arm that helps innovators inside and outside of the organisation build products, find customers, and change industries. It invests in and accelerates start-ups that generate social and ecological innovation.*

SAP SE [institutional website – accessed in August 2020] | Germany

Sharing ideas within organisations: Some organisations are developing in-house activities and programmes to support the development of ideas and projects by their own employees.

*As an employee you should feel that if you have a good idea, then, it can also be done. This supporting and innovative culture is present in our company. We're not judgemental folks and if someone has a cool idea, then people can join and it will be made real.*

Interview to the Supercharge Kft. manager | Hungary

*The important thing is not so much that many people want to participate, but that people realise that there's a company initiative and that the company itself is encouraging them to participate in something like this. This is how organisational culture is created.*

Interview to the organisation O manager | Spain

*Each staff member can submit a suggestion. If chosen, they are followed by a team and get the resources they need to form a team and implement the idea.*

Interview to the GLS Bank manager | Germany

## CONTRIBUTORS TO INTERNAL SYNERGIES

These work teams should bear in mind the promotion of collaborative work and encourage interaction between different organisational units, departments, etc..

*Our culture reflects our lean and self-organisation attitude. We encourage our colleagues to take risks, make decisions, work in a collaborative way and talk to everyone to enhance communication.*

Mindera | ENGMINDERA – SOFTWARE ENGINEERING, S.A  
[institutional website – accessed in September 2020] | Portugal

Aware of market demands, [the organisation K] has been expanding its activity to business areas that are synergistic with its core activity, namely Environment, Renewable Energies, Telecommunications, Real Estate and Ventures, establishing different companies, allowing them to act in a complementary way and add diversity to its core activity:

*We reorganised and divided our business into seven different areas. And [company managers] sit down with us and discuss their issues and how it all went... Communication is physical and not just through the email.*

Interview to the organisation K manager | Portugal

## CATALYSTS FOR CHANGE WHO INSPIRE AND MOTIVATE OTHERS

These CSE work teams promote change, whether planned or spontaneous. The focus of this change can be internal, in organisational practices or activities, but it can also be external, targeting specific groups.

The teams work on organisational creativity, developing solutions that aim to create a triple bottom line.

*Our UDREAM methodology is quite intense. We offer 30 sessions to our students. And it always goes through a process of inspiration, understanding and action – so, I’m inspired by a theme, I understand what it means and the importance of collaboration, empathy, etc. (so, one of the 30 themes we work on in each session), and then an action (before the session ends, I already do something with the theme that impacts my life and the community).*

Interview to the Associação UDREAM expert | Portugal

*Delta has developed an entrepreneurship manual, named «Having Ideas to Change the World», based on entrepreneurial projects or ideas of children aged from 3 to 12 years old. Based on this first manual, a multidisciplinary team – composed by collaborators from the Delta Group, the University of Beira Interior, the University of Lisbon, the Technical Institute of Higher Education and a high school – developed a second manual called «Manual for Young Entrepreneurs – Behaviour and Skills – from 13 to 18 years old».*

Delta Cafés S.A. [institutional website – accessed in September 2020] | Portugal

## **COST-CONSCIOUS AS THEY ARE AWARE OF CORPORATE REALITIES AND THE RISKS ASSOCIATED WITH IT**

CSIntrapreneurs are cost-conscious and aware of business impact in terms of negative externalities.

*We design and manufacture the majority of our limited-edition collections by responsible manufacturing partners in Portugal or abroad using sustainable methods and materials. We source deadstock and sustainable fabrics incorporating better practices throughout or supply chain to make beautiful vintage inspired styles at a fraction of the environmental impact of conventional fashion. It our mission to lead and inspire a sustainable way to do fashion.*

Vintage for a cause [institutional website – accessed in May 2021] | Portugal



### DID YOU KNOW?

#### Key competences for CSIntrapreneurs

During our research, CSE experts and organisation managers were asked about the key competences of an CSIntrapreneur. Here are some of them:

Figure 5. CSIntrapreneur competences



Source: EMBRACE survey and interviews to company managers and CSE experts

3.3.

KEY ELEMENT 3

**AMPLIFYING  
CORPORATE PURPOSE  
AND VALUES**





## **KEY ELEMENT 3: AMPLIFYING CORPORATE PURPOSE AND VALUES**

### **3.1. SEEING SOCIAL AND ENVIRONMENTAL VALUES AS KEY TO ORGANISATIONAL OPERATIONS, STRATEGIES AND MISSION, AS WELL AS TO ECONOMIC VALUE**

Note that CSE organisations have social, environmental and economic values strongly present at their core and translate such values into actions.

Austin and Reficco (2009) reported that value-based organisations (VBOs) are considered moral and trustworthy agents with the ability to build trust based on ethical and innovative solutions to solve social problems. In fact, in this VBOs “social values are not viewed as a shiny patina meant to embellish the «real» company, but rather as a structural component, a cornerstone of their organizational identities” (Austin & Reficco, 2009: 3).

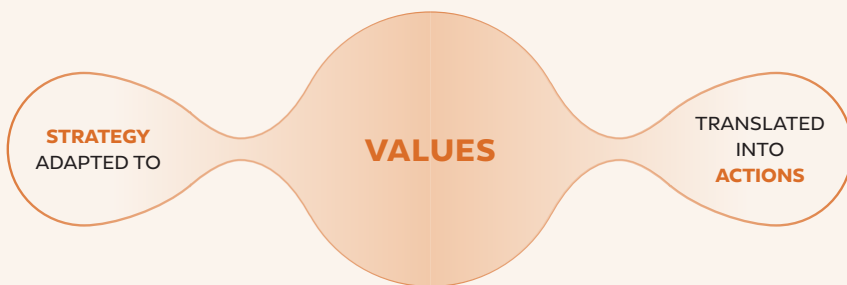
Some interviewed organisation managers referred that it is unavoidable to give to employees some paid time to engage in intrapreneurship. This was referred, first and foremost, as a good practice. For example, to allow the employees to spend 20 out of 50 hours paid per week to dedicate to a certain cause or initiative related to CSE.



### **DID YOU KNOW?**

The key elements of a value-based organisation are...

- Values shared and understood by all members of the organisation (The Big Picture People, 2020)
- Having a values and ethics strategy (e.g. Codes of Ethics, Code of Conduct, internal policies...) (Fraser, 2014)
- To raise awareness of the organisation's values and ethics through training and other activities (Fraser, 2014)
- To rely on extensive and intense stakeholder participation (Viinamäki, 2012)
- To communicate values in a clear and straightforward way (Viinamäki, 2012)
- Leadership promotes a good image (Viinamäki, 2012)
- To make decision-making a team task (The Big Picture, 2020)
- To the key aspects indicated above for an organisation be considered value-based, we add...
- Compliance with the law and setting new standards
- To optimise the returns of stakeholders and external actors affected by the organisation's operations
- To ensure that social and environmental values are the organisation's core values. However, economic value should also be present (Austin & Reficco, 2009).
- To move from corporate responsibility to CSE, it is essential...



VBOs are seen as satisfying workplaces where employees are highly engaged in the organisation's activities. The organisational culture promoted in VBOs leads workers to boost their own creativity and innovation and can lead to an improvement in their own performance (The Big Picture People, 2020).

### **3.2. CONSISTENCY AND ALIGNMENT BETWEEN THE CSE VALUES PROMOTED AND DISSEMINATED BY THE ORGANISATION AND ITS ACTIONS**

The organisation's values must be present in everything that is done. In other words, there must be consistency and integrity between the values promoted and disseminated by the organisation and its actions.

The CSIntrapreneurs team must be able to assess whether their business and organisational culture are aligned with the CSE process, acting as an internal auditor of the values and principles referred to and used in the organisation.

The mindset of a CSIntrapreneur enhances the transformation of organisational culture:

*And this contaminates the culture: then, people will see other problems of a different nature and turn them into business opportunities. (...) But first you have to take this step: these people [intrapreneurs] have that role. To trigger these reflexives and then intervention processes.*

**Interview to the IES-Social Business School expert | Portugal**

### 3.3. SOCIAL, ENVIRONMENTAL AND ECONOMIC VALUES ARE REPORTED IN A WAY THAT IS TRANSPARENT AND ACCESSIBLE TO EVERYONE, USING FINANCIAL AND NON-FINANCIAL TOOLS

CSE organisations should report their performance to internal and external stakeholders.

Monitoring economic, but also social and environmental activities help the organisation measure its impact and guide its strategy:

*Reports have several functions. First, the report is an indicator for the company itself to see if it has achieved the goals, it has set and it also has a very serious brand value to communicate that it is a future-oriented, socially and environmentally responsible company.*

*Interview to the SAP Hungary Kft. manager | offices in Hungary*

*We report our CSE activities through all internal and external channels. For example, to company employees, they are reported through an internal channel such as an intranet. In addition, there is news communication via e-mail to all employees and each department board.*

*Interview to the organisation H manager | Lithuania*

**Reporting is critical to CSE.**

**But how can you measure what to report? Check out the next pages!**

Currently, there is a set of reports that can be used to account for economic, social and environmental values, in addition to financial reporting:



## REPORTING

### EXAMPLES OF NON-FINANCIAL REPORTING

(Iansen-Rogers and Molenkamp, 2008)

#### CORPORATE SOCIAL RESPONSIBILITY REPORT

Periodic reports of the organisation's CSR actions and results. It refers to communicating environmental, social and governance goals, and the organisation's progress toward those goals. These reports go beyond financial information, describing the organisation's relationship with all its stakeholders, seeking to improve communication between the corporate world and society at large (Boston College Center for Corporate Citizenship, 2010). They can have different designations (Iansen-Rogers and Molenkamp, 2008) depending on the information mainly focused on: sustainability report, environmental report, social report, triple bottom line report, corporate citizenship report, health, safety and environment report and community report.

Access Global Reporting Initiative (GRI) standards to learn more about the standards used for sustainability reporting. GRI standards refer to an organisation's practice of publicly reporting its social, environmental and economic impacts towards the goal of sustainable development. GRI standards are divided into 3 main areas: economic, environmental and social.

Click here: <https://www.globalreporting.org/>



### DID YOU KNOW?

During our research, we noticed that many organisations already share their accountability or financial, activity and sustainability reports.

Interviews to 25 organisation managers also reveal that the main target audiences for the reports are investors, employees, partners, sponsors, consumers and the community. Nowadays, the most common way to share results is through online platforms.

Some of the top reporting tools recommended by company managers are:

#### Examples of non-financial reporting tools used by the participant organisations

Corporate CSR Report

Global Reporting Initiative (GRI)

United Nations Sustainable Development Goals Report

Environmental Report

Sustainability Report

Social Sustainability Report

Conflict Mineral Report

ISO 14001 EMS standard

ISO26000 standards

Carbon footprint measurement

Calculations of one's products' CO<sub>2</sub> compared to the products they replace

Source: EMBRACE survey and interviews to organisation managers and CSE experts

The integration of corporate social responsibility practices is also the result of integrating these concerns into business management. Social responsibility **indicators** in organisations started to be used to monitor engagement with sustainability.



### WHAT IS A KPI?

KPI is an English acronym for Key Performance Indicator. It is a management tool used to analyse the most important indicators of a business or other organisation.

Through benchmarking, organisations can compare their KPIs using national and international metrics.

If you are considering a CSE approach, you should consider, in addition to economic indicators, social and environmental indicators:

Table 2. Examples of KPIs per dimension

Dimension	Indicator
Economic	Gross domestic product (GDP)
	Gross and/or local added value (G/LAV)
	Trade
Environmental	Greenhouse gases (GHG)
	Fossil fuel use
	Fine particle emission
	Water contamination
	Land use and land use change
	Biodiversity
Social	Human health and well-being
	Equity
	Accidents and work-related diseases
	National supply security and self-reliance
	Employment
	Capacity and freedom
	Participation
Rural development	

Source: Adapted from Karvonen et al. (2017)

Several **TOOLS** can be used, for example:

The **Social and Human Capital Protocol** is a methodological framework developed by the World Business Council for Sustainable Development (WBCSD) to respond to the need to create a homogeneous framework for measuring and evaluating corporate social impact.



### Tools

See the WBCSD website, namely the Social & Human Capital Protocol at:



The **Business for Societal Impact (B4IS)**, formerly known as the London Benchmarking Group (LBG) Framework, an international tool, is a model for measuring, managing and communicating strategic investment initiatives and projects in the community or social action based on an input (resources defined by the company) and output (results obtained through the inputs) framework. It is also a useful framework for measuring, managing and communicating projects of third sector organisations and is recognised by the Dow Jones Sustainability Indices (DJSI) as a good practice for reporting contribution to social action.



### Tools

See the WBCSD website, namely the Social & Human Capital Protocol at:



The **Impact Reporting and Investment Standards (IRIS)** framework is a catalogue of performance benchmarks (metrics) that guides and helps impact investors understand an organisation's social, environmental and financial impact. It includes the identification of metrics or key measurement indicators. Each performance indicator is selected by each organisation based on its measurement objectives.



### Tools

Official website:





The **Social Return on Investment (SROI)**, which includes the concept of social value (SROI), involves experiences, qualitative, quantitative and financial information about the changes that occur after the results, project or initiative of an organisation. Thanks to it, it is possible to support strategic decisions.

 **Tools**

A guide to Social Return on Investment (2012).

Available at:



The **Socio-Economic Assessment Toolbox (SEAT)** identifies and manages social and environmental impacts from the exploration stage through operation closure, reflecting the complexity of managing such impacts in large-scale extractive operations at the local level.

 **Tools**

SEAT Manual.

Available at



 **Tips**

An important step is to decide which impact measurement to use. Indicators can clarify and guide your impact measurement. These indicators can serve as an incentive to design custom indicators. Also, it is important to consider whether an indicator will work in your particular context.

Measuring social and environmental impacts is becoming a central action in organisations. «Sustainability» derives from «sustainable development», introduced by the UN, and refers to “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (UN, 1987). As a subjective concept, sustainability can be defined as a value-laden umbrella in which the interface between the environment and society is managed to ensure that human needs are met without compromising the life of the ecosystems on which society depends (Visser, 2007).

The sustainable development of organisations has become more prominent as organisations are embracing values linked to environmental, social and economic responsibilities, improving their competitive advantage and long-term productivity (Moosa, 2007).



### **DID YOU KNOW?**

In September 2002, at a conference on sustainable development organised by the United Nations (UN), the then Secretary General, Kofi Annan, stated that:

“we are not asking companies to do something different from their normal business; we are asking them to do their normal business differently” – Kofi Annan

The SDGs set the priorities for achieving sustainable development by 2030. The SDGs aim to simultaneously mobilize efforts towards common goals through global action taken by all governments, businesses and civil society to eradicate poverty and promote living with dignity and opportunities for all.

If you want to know more about how organisations can implement actions and contribute to the achievement of the 17 SDGs, see:

“SDG Compass – The guide for business actions on the SDGs”

<https://sdgcompass.org/>



“Navigating the SDGs: a business guide to engaging with the UN Global Goals”:



3.4.

KEY ELEMENT 4

# **BUILDING STRATEGIC ALLIANCES TO CO-GENERATE VALUE**



## KEY ELEMENT 4: BUILDING STRATEGIC ALLIANCES TO CO-GENERATE VALUE

### 4.1. CHANGING THE SCOPE OF VALUE CREATION TO OPTIMIZE RETURNS TO INTERNAL AND EXTERNAL STAKEHOLDERS, PROMOTING A WIN-WIN RELATIONSHIP

In the CSE approach, returns generated through a strategic renewal that allows the creation of triple bottom line values (Tasavori, 2012) must be optimised for stakeholders and other groups that may be affected by the actions of the organisation and vice versa (Austin & Reficco, 2009).

*A coffee for Timor, which aimed at building infrastructures and schools for the population, was recognized by the Social Accountability International with a «positive Community Impact Award» in 2003. The intervention in Timor was intended to empower coffee producers, value Timorese coffee, investment / offer of equipment for coffee dehulling and support for the reconstruction of schools, with a view to promoting the sustainable development of communities.  
Delta Cafés S.A.*

[institutional website – accessed in September 2020] | Portugal

#### **More information about Delta cafés S.A. projects:**

Projects – Sustainability  
Delta Cafés:



### 4.2. COLLABORATION WITH EXTERNAL STAKEHOLDERS, NAMELY THROUGH PARTNERSHIPS TO PROMOTE INNOVATIVE SOLUTIONS TO PREVIOUSLY IDENTIFIED SOCIAL, ENVIRONMENTAL AND ECONOMIC PROBLEMS

Collaborating with other organisations is important for value co-generation as it allows the organisation to access other resources, absorb, transfer and accumulate knowledge and other skills, and focus on its core competencies. Likewise, stakeholders also benefit from this accumulated knowledge and organisational strategy.

Through these synergies, society can benefit from innovative solutions to previously identified issues and problems.

To create social and economic values, it is important to establish external collaborations that can be leveraged through partnerships. These strategies must be an integral part of the organisation's culture.

*"We work in a very unique, intensive way with quadruple helix stakeholders. You don't see this anywhere else."*

Interview to organisation R manager | The Netherlands

*Contributing to the increase in the production of decentralized renewable energy in Portugal. Investing in our renewable energy projects ensures financial returns as well as environmental and social benefits.*

Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L.  
[institutional website – accessed in September 2020] | Portugal

*"When we founded Coopérnico, we realised that we could have more social impact if we worked with Private Institutions of Social Solidarity. So, we rented the roofs from them. (...) We work with other cooperatives (...), with agricultural cooperatives and wineries from whom we rent the roofs or because they buy electricity [green energy] from us. And we work with some larger social economy cooperatives (...). All our projects create social value through direct collaboration or attributing part of the results obtained to the social or educational economy. Thus, it's possible to promote the use of complementary and synergistic returns instead of competitive ones."*

Interview to the Coopérnico  
Cooperativa de Desenvolvimento Sustentável C.R.L. manager | Portugal

*In order to enhance the sustainability and the scope of cooperation within a project framework, the focus of the Center for University-Industry Cooperation (...) is to encourage synergies between different areas. The (...) project will be implemented till the end of 2020 from non-refundable subsidy provided by the European Regional Development Fund. To promote continuous improvement, a technology-based information interface should support the established laboratory networks with wide levels of connection. This means an interactive software platform involving students, academicians and industry professionals.*

Budapest University of Technology and Economics  
[institutional website – accessed in May 2021] | Hungary

! **More information about the project promoted by the budapest University of Technology and Economics:**  
CENTER FOR UNIVERSITY-INDUSTRY COOPERATION (FIEK):



*STOP THE TRAFFIK – Using intelligence analysis technology to disrupt and prevent human trafficking (...) Today STOP THE TRAFFIK uses IBM i2® intelligence analysis software to uncover global hotspots and trends in human trafficking and slavery. By importing location-based trafficking data into the IBM i2 Analyst’s Notebook visual analysis environment, analysts can see clusters of activity that would not be revealed by traditional analysis.*

IBM Ireland [institutional website – accessed in March 2021] | Ireland

! **More information about the stop the traffik project promoted by IBM Ireland:**  
STOP THE TRAFFIK:







# CHAPTER 4

## **CSE CASE STUDIES**





## CSE CASE STUDIES

This chapter is dedicated to the presentation of 9 illustrative CSE case studies. These cases were identified in 9 European countries, which form the EMBRACE consortium. Therefore, each case corresponds to the research carried out by each EMBRACE European partner.

We found that organisations are at different stages of the CSE process considering its main key elements and its 11 different characteristics (see Table 1). There is still a way to go.

Organisations have different indicators, each one of them building its individual CSE process based on various contingencies (national, sectorial, market, technological, human, etc.) and according to variables such as size, seniority, etc. (Mintzberg, 1995).

Below is a brief analytical description of the 9 organisations across Europe that are PROMOTING CSE PRACTICES (see Table 3).


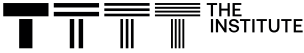
Table 3. The 9 CSE case studies

CASE	ORGANISATION	COUNTRY
A	Asociația The Institute	Romania
B	COCO-MAT S.A.	Greece
C	Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L.	Portugal
D	Gebiedscoöperatie Westerkwartier	The Netherlands
E	GLS Bank	Germany
F	IBM Ireland	Ireland
G	Mahou San Miguel (Mahou S.A.)	Spain
H	Paroc Owens Corning UAB	Lithuania
I	Supercharge Kft.	Hungary



# Case A

## Asociația The Institute Romania

	
<p>FOUNDED IN   2001 SIZE   Medium TYPOLOGY   Private &amp; Non-profit ECONOMIC ACTIVITY   Business administration</p>	
<p>WEBSITE   <a href="https://institute.ro/en/architecture">https://institute.ro/en/architecture</a></p>	
<p>Its main goal is to promote the creative industries in Romania; contribute to the development of creative entrepreneurship on the national level; diversify and increase the audiences of agencies, small businesses, etc.; and promote entrepreneurs and other creative professionals.</p>	
<p><b>MISSION</b> Through everything we do, we aim to contribute to building a strong infrastructure for the development of creative entrepreneurship in the country, increasing and diversifying the audience of workshops, designers, small businesses, agencies and manufactures, promoting entrepreneurs and creative professionals nationally and internationally. [institutional website – accessed in October 2020]</p>	

## CSE APPROACH

At Asociația The Institute, employees form teams to produce and develop, in the best possible terms, the projects they propose. Employees are guided by the organisation's manager who considers that "respect, friendship, seniority and empathy" [News article «Andrei Borțun, Millennium People: Communication is the essential premise for the development of civil society» – accessed in October 2020] is crucial for teamwork.

Social values are embedded in the organisation's approach, being central to each project and essential to its strategy.

*"The Institute is a construction based on social values. All our projects aim to develop the communities for which we develop programs, whether they're creative communities, students or the non-governmental sector. Social impact is always what guides and improves the way we develop our projects and is present in the entire decision-making process."*

[Interview to organisation manager]

Currently, there are 4 specialised projects, namely, Romanian Design Week, Diploma, Internetics, Civil Society Gala, Creative Quarter. Such organisational structure allowed the maximization of each project and alignment with various social causes aimed at the development of the external stakeholders involved (creative communities, students or the non-governmental sector). These projects are also carried out by socially responsible organisations that wish to ensure better conditions to small local businesses, promote non-profit organisations, support students and promote the digitisation of society, creating long-term projects for the benefit of all parties involved: partners, creative people and the general public.

The projects and activities indicated above and carried out by the organisation are consistent with the CSE values promoted. For example, the Creative Quarter project allows local businesses to recommend one another to customers and collaborate on new common projects:

*“We decided to build, for example, the Civil Society Gala, an umbrella project that appeared in Romania when society spoke only about international adoptions of children or cars registered without taxes. We found the pretext of a competition, just to bring together, since then, every year, the best people in art, education, culture, health, volunteering, etc.. At that time, there was not much talk about non-profit areas, and if this was done, the tone was negative.”*

[News article «Andrei Borțun, Millennium People: Communication is the essential premise for the development of civil society» – accessed in October 2020]

The Civil Society Gala project, in which representatives of companies or government identify, contact and mediate partnerships with their associative sector stakeholders, allows for the creation of strategical alliances for the stakeholders involved.

A strong part of the organisation’s strategy in project execution is cooperation with other organisations. These partnerships are crucial for the success and implementation of the projects, as they allow financing, making resources available, among other factors, to implement the aforementioned projects. At the same time, they make it possible to build strategic alliances and benefit society. When choosing stakeholders, the organisation takes into account those who share common values and interests, as Asociația The Institute creates projects that benefit all parties involved.






# Case B

## COCO-MAT S.A.

### Greece

	<p>FOUNDED IN   1989</p> <p>SIZE   Medium</p> <p>TYOLOGY   Private &amp; Profit</p> <p>ECONOMIC ACTIVITY   Manufacturer of consumer goods, except food, beverages, tobacco, textile, apparel, leather.</p>
<p>WEBSITE   <a href="https://www.coco-mat.com">https://www.coco-mat.com</a></p>	
<p>Its primary goal is to offer products based only on natural materials that improve sleep. The original product produced by the company was mattresses, but as the business grew, the product line expanded to include pillows, furniture and linen. Focused on innovation, quality, customer satisfaction and hospitality, COCO-MAT S.A. expanded its business by creating hotels and producing wooden bicycles.</p>	
<p><b>MISSION</b></p> <p>(...) Anyone can tell you that good sleep is the cornerstone of a healthy lifestyle. But there's more you can do for your well-being than simply being healthy. Above all, there's being happy. Organisation B embraces a lifestyle based on simple life values that can make every day a little happier: honesty, responsibility, hospitality.</p> <p>It's easier that you might think actually. All it takes is a healthy breakfast with plenty of fruits and vegetables.</p> <p>Riding your bike to work every now and then. Welcoming guests with open arms. Smiling at strangers. Laughing with friends. Because spending great nights, sleeping well, is not enough, unless you also can't wait for tomorrow morning. [Institutional website – accessed in May 2021]</p>	

## CSE APPROACH

COCO-MAT S.A. was marked by rapid growth and innovation. Another remarkable fact is that, from a very early age (1990) and when CSR was at an early stage in Greece, it expressed its social responsibility towards its customers, its employees and the wider society.

Regarding the corporate social responsibility strategy (CSR strategy), the management team recognised that respecting the different and promoting equality has several benefits. These include: i) creating and maintaining close ties with different external stakeholders, satisfying society; ii) contributing to productivity growth; and ultimately, iii) the development of employee trust in the company, resulting in a low absenteeism rate, for example. At the same time, these social goals can positively contribute to the economic goal of profitability and, consequently, business success.

One peculiarity to be highlighted is that COCO-MAT S.A. has integrated CSE values into the organisation's structure, placing the Total Quality Management and Human Resources Heads in charge of the social, environmental and economic activities within the scope of corporate social responsibility rather than creating a specific department for this purpose. At the same time, the labour policy aims to ensure equal opportunities for all employees and support people regardless of their ethnic, cultural or religious background. This labour policy is based on a flat level management with the aim of eliminating inequalities and creating a friendly and pleasant organisational culture and environment.

By following a human-centred policy, human resources are in the centre of the most important investments that are made, and its diversity supports innovation and the smooth running of business. Employees are encouraged to participate in the organisation's actions, resulting in internal synergies. Employees are also seen as an investment and, therefore, the company offers training and other initiatives to develop employees' skills:

*“COCO-MAT S.A. has a long-term vision and treats its employees as an investment. For this reason, the company does not prefer fixed-term contracts and invests in them through their training, not only during the first month of their employment but also throughout their time with the company. For example, it encourages staff to learn English through the provision of additional pay for training hours and provides free computer courses for those employees who wish to develop their skills. The aim is to maintain the competitive advantage of the company through the creation of a staff force ready to face the changing conditions and maintaining the professional value of its staff.”*

[Institutional website – accessed in May 2021]

The organisation operates systemically through environmental awareness and protection, supporting NGOs and local communities, respecting the human being, promoting equal opportunities among employees and supporting people regardless of their national, cultural, or religious origin.

In addition to producing and selling a sustainable and ecologically correct product, the organisation B' production plant is an example of respect for the environment as it has an almost neutral carbon footprint. The organisation works without smoke or noise, respecting the environment and the ecosystem of the area and uses naturally recyclable materials (the recycling rate reaches 96%), such as cotton, algae, wool and wood, and does not use plastics or chemicals. Another practice is that all employees use a bicycle to go to work.

COCO-MAT S.A. holds several certifications, such as the Certification of Wool Mark and the R.D.S. Responsible Down Standard and participates in the Forest Stewardship Council and in the Sustainable Furnishing Council.

With regard to support to NGOs and local communities, COCO-MAT S.A. actively participates in various collective initiatives, always with the aim of supporting socially vulnerable groups and allowing the co-generation of value. Examples include collaborating with the Synergo social cooperative, which is formed by people from vulnerable social groups and creates small pillows especially for women who have had surgery to treat breast cancer; and the sponsorship of sports clubs, cultural clubs and events, in general, the financing of ecological activities, information campaigns and support for the needy (e.g., flood victims, the elderly, rehabilitation centres, refugees, etc.).

Currently, COCO-MAT S.A. is developing a project with seven cancer hospitals in Greece, Germany and Belgium:



*“As part of organisation B social responsibility initiative, we have helped over 7.000 women by providing heart-shaped pillows throughout the world. Seven oncological hospitals in Greece, three in Germany and two in Belgium. Recently the Netherlands joined The Pillow Positive Project with great success, encouraging organisation B to continue this social movement. The Heart Pillow initiative began in 2001 at Erlanger Medical Centre in Tennessee, USA. Due to the voluntary cooperation of people around this effort «The Pillow Positive Project», supporting women through successful collaborations with breast cancer related institutions / organisations / hospitals.”*

[Institutional website – accessed in May 2021]

In addition, the values of all suppliers are examined as they must be in accordance with the values promoted by COCO-MAT S.A. A practical example is the Spartan supplier of wooden pens, which also works with people with special needs.

## Case C

# Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L. Portugal

	 <p><b>Coopérnico</b> Energia verde, sustentabilidade e cidadania</p>
<p>FOUNDED IN   2013 SIZE   Small TYPOLOGY   Private &amp; Non-profit ECONOMIC ACTIVITY   Energy and water supply, sewerage and waste management</p>	
<p>WEBSITE   <a href="https://www.coopernico.org">https://www.coopernico.org</a></p>	
<p>Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L. is the first renewable energy cooperative in Portugal. It sells green electricity throughout the country and supports solidarity, educational or environmental protection projects.</p>	
<p><b>MISSION</b> Involve citizens and companies in creating the new energy paradigm – renewable and decentralised – for the benefit of society and the environment. [institutional website – accessed in September 2020]</p>	

## CSE APPROACH

The cooperative aims to create a “new social, economic and environmental paradigm”. To achieve this goal, the electricity production is 100% green, since “all electricity produced comes only from renewable sources”. [Interview to organisation manager]

The organisation manager sought a new solution using new resources, actions and relationships, implementing, for the first time in Portugal, a green energy alternative and later reinvesting the benefits generated by society, investors and the environment. The previous experience of the founder of Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L. was also important for the creation of this type of organisation: the founder is simultaneously a corporate entrepreneur in the sense that he belongs and has experience in launching and setting up new companies [News article: Coopérnico. There is a new green energy supplier in Portugal, and it is not for profit] and a social entrepreneur who founded a social enterprise in the form of a cooperative with sustainable objectives.

As seen, social values are integrated and are considered central to the business model of this cooperative, intersecting with environmental values:

*“because it’s a cooperative (...) because it’s also one of the cooperative principles – community reinvestment – and our mission, clean energy. (...) it’s one of the principles of cooperativism: cooperatives have the responsibility to reinvest in the community”.*

[Interview to organisation manager]

The commitment of this cooperative shows how social, environmental and economic values are fundamental to the organisation’s strategy and operations. On the one hand, the energy created is 100% green. On the other hand, the creation of social value “by allocating part of the results obtained to social economy or educational organisations” and local development by prioritising local partners and creating local and green jobs aims to promote “the transition to a more sustainable economy” [Institutional website – accessed in September 2020]. The cooperative states that “the projects generate economic benefices with the selling of the electricity produced” [institutional website – accessed in September 2020].

The organisation also considers transparency and integrity in the actions carried out as important, as they are the “basis of lasting relationships and trust”. One of its practices is to share updated information about the projects with all the members who supported them. The impacts generated by the organisation are measured by the power of the installed solar panels, the number of people – members – who join the cooperative and the amount of energy produced and sold by these members. The Activity Report, legal status and investment /number of contracts are accessible to everyone.

Another measure taken by Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L. is the reinvestment of profit since the economic factor is considered important for the social and environmental impact that the organisation intends to produce:

*“our activity focuses on energy. On the other hand, because the more we grow, the more impact we have, it’s in these clear cases that economic growth and impact go hand in hand. (...)”.*

[Interview to organisation manager]

This cooperative builds strategic alliances to co-generate value renting roofs from third parties (roofs that have not been used) to install solar panels and produce green energy and then sell it. For example, the organisation established specific partnerships with agricultural cooperatives and wineries:

*“We work with agricultural cooperatives and wineries from whom we rent the roofs or who buy our electricity”.*

[interview to organisation manager]

At the same time, the organisation develops several projects to support associations and organisations with a social impact on communities, such as Private Institutions of Social Solidarity, through partnerships, co-generating value:


Several partnerships are established with some larger social economy cooperatives, such as CONFECOOP – Confederation of Portuguese Cooperatives, CONFAGRI – Confederation of Agricultural Cooperatives of Portugal, CASE – entity that supervises the social economy sector, and CNIS – National Confederation of Solidarity Institutions, among others.

In addition to establishing partnerships with agents with whom it has direct contact, it also has several partnerships with other types of associations. Examples include partnering with ChaZeMo to provide assistance for the electric vehicles of members, their families and partner organisations; and with Cloogy, to promote efficiency among members, families and organisations. It is also possible to mention occasional initiatives in association with Higher Education Institutions (HEIs), such as a Summer School at the Faculty of Social Sciences and Humanities – University of Lisbon.



## Case D

# Gebiedscoöperatie Westerkwartier The Netherlands

	 <p><b>GEBIEDSCOÖPERATIE WESTERKWARTIER</b></p>
<p>FOUNDED IN   2006 SIZE   Small TYPOLOG   Private &amp; Non-profit ECONOMIC ACTIVITY   Scientific and technical activities</p>	
<p>WEBSITE   <a href="https://www.gebiedscooperatie.info">https://www.gebiedscooperatie.info</a></p>	
<p>The Gebiedscoöperatie Westerkwartier is a social enterprise oriented to the development of social and economic innovation processes. The organisation operates in the urban area of Groningen. It develops Knowledge Workshops in which questions related to business planning and business cases are examined by students, professors and experts. The organisation/organisation members carry out their activity in an “Innovation Farm” based on learning by doing. This Innovation Farm functions as a living and learning laboratory for crossovers with education and research groups, the business community, social organisations, residents and governments.</p>	
<p><b>MISSION</b></p> <p>The main goal of the Cooperative is to preserve and develop the Westerkwartier. To this end, the Cooperative stimulates, develops and carries out green economic activities that benefit Westerkwartier as a whole and its members in particular.</p> <p>In addition, the Cooperative intends to contribute to:</p> <ul style="list-style-type: none"><li>• increase and share the knowledge available from and between members;</li><li>• improve the quality of landscape management through a collective approach;</li><li>• the (cost-technical) (more) efficient implementation of management through a collective approach;</li><li>• unlock (financial) resources that are available to the collectivity and not to individual members, in order to achieve the aforementioned goals. [institutional website – accessed in October 2020]</li></ul>	

## CSE APPROACH

This cooperative encourages, develops and carries out sustainable economic activities – such as helping business owners and farmers to develop their business plans through expert lectures (e.g., The Sustainable Cooperative Entrepreneurship Lectureship) and developing viable projects together with students, lecturers, researchers and experts (e.g., Innovation Workshop) – which benefit Westerkwartier as a whole and its members in particular. Its members are about 450 rural entrepreneurs, organised in various regional associations of rural entrepreneurs, regional schools and universities of applied sciences.

*“The GCWK is an intersectoral cooperative, consisting of learning and innovative networks, which together aim to develop sustainable and inclusive business models for their own region and thereby meaningfully strengthen the regional economy, employment and quality of life in the Westerkwartier.”*

[institutional website – accessed in October 2020]

The entire organisation is shaped so that all its workers, but also external members can provide inputs to create change and innovation. Various meetings and workshops are regularly held with the aim of allowing everyone involved to become active in stimulating the creation of social, environmental and economic value. All employees and members play a central role in the development of projects promoted by the cooperative:

*“Sustainable entrepreneurship is crucial for the Cooperative. In fact, it is essential for survival. Sustainability plays an important role in all choices within the organization. Great steps have already been taken. We also have plenty of ambitions for the future! Employees and members play an important role in all these developments. All employees & members are actively involved in the development. We strive to work completely transparently.”*

[institutional website – accessed in October 2020]

Another example that attests to the involvement of different actors in promoting projects with social and economic impacts is the “Kenniswerkplaats” program, or “Knowledge Workshop”. In this program, regional problems are collected and researched by students, teachers and experts who are members of the cooperative. In this workplace, new viable projects are developed based on those problems.

The integration of social, environmental and economic values is taken into account in the organisation’s mission:

*“Nowadays, ‘doing good’ does not have to cost money and making a profit can now go hand in hand with corporate social responsibility. Filling in the 4 Ps (People, Planet, Profit, Progress) positively is no longer a matter of choice. You can perform well in all four areas and at the same time meet the expectations of stakeholders.”*

[Institutional website – accessed in October 2020]

*“Oh yes, absolutely [social values are embedded in the organisation’s vision and strategy]. It’s all we do. Our whole mission is to create a stronger environment for people in our field and therefore we consider economic, ecological and social factors.  
(...) We always seek the social and economic prosperity of the people in our region. We’re just really trying to make money for our organization so we can continue to work for the people in our area.”*

[interview to organisation manager]

The Sustainable Development Goals are also global goals endorsed in the cooperative mission to contribute “together with our partners to solving global problems such as poverty, inequality and climate change” [institutional website – accessed in June 2021].

At the same time, several innovative activities are developed by the organisation. One example is the Innovation Farm, which “acts as a living and learning lab for crossovers with parties from education & research, business, social organizations, residents and governments.” [Institutional website – accessed in October 2020]

Collaboration with external stakeholders is crucial for Gebiedscoöperatie Westerkwartier, as project development requires a great intertwining of research, education and experiential knowledge. Thus, several actions, such as the Innovation Farm and Workshops, are carried out with HEIs, local partners and governmental institutions, among others, forming a “quadruple helix” as stated by the company manager:



*“We work with higher education, especially the Hanze University, but also with AOC Terra and RUG. We work with the municipality, the provincial government and the national government as well. And with industry – large companies like Rabobank and Univé, as well as small and medium-sized companies. And we don’t forget about individuals either. All are welcome. Before covid-19, people could just come in and chat about ideas. We also used to host themed sessions.”*

[Interview to organisation manager]

# Case E

## GLS Bank

### Germany

	
<p>FOUNDED IN   1974 SIZE   Large TYPOLOGY   Private &amp; Non-profit ECONOMIC ACTIVITY   Finance, insurance and real state</p>	
<p>WEBSITE   <a href="https://www.gls.de/privatekunden">https://www.gls.de/privatekunden</a></p>	
<p>GLS Bank is a German socially and environmentally oriented bank comprising GLS Gemeinschaftsbank eG, GLS Beteiligungs AG, GLS Treuhand e.V.. It offers loans to sustainable entrepreneurs in Germany, supporting a multitude of projects and businesses, such as organic farms, natural health institutions, nursing homes, projects for the unemployed, health shops, healthy food, community housing projects, sustainable businesses, and independent schools and kindergartens.</p>	
<p><b>MISSION</b></p> <p>The fundamental principle guiding our work is respect for life and concern for a peaceful coexistence of all cultures that are rooted in individual freedom and responsibility. We take human beings seriously in their totality as body, soul and spirit. Our actions are geared towards maintaining and enhancing the prospects and life chances of our own and future generations. We see ecology as the holistic concept of a life-fostering unity of nature and civilisation development. [institutional website – accessed in August 2020]</p>	

## CSE APPROACH

GLS Bank integrates social, environmental and economic values in its mission, vision and operations, as it is “a bank that finances sustainable entrepreneurs instead of speculating on the financial markets so that new social-ecological offerings emerge in our society” [Institutional website – accessed in August 2020].

GLS bank assumes high ethical standards about its investments and financing principles. Its strategy is guided by “exclusion criteria” that enforce the UN Sustainable Development Goals (SDG). Among those exclusion criteria are nuclear power, coal-fired energy, pesticides and many others. On the other hand, renewable energy projects and sustainable agriculture are explicitly invested in.

In addition to its main activity (granting credit to sustainable entrepreneurs), the GLS bank also develops research initiatives in sustainable finance through the coordination of tasks related to sustainability issues and the formation of management committees. For example, GLS bank cooperates with a company for CO2 levels calculation in financial products and economic projections.

There is a department focused on developing CSE practices. This work team focuses on internal sustainability and impact tools. At the same time, employees are encouraged to implement their ideas. This is the case of the Machbar initiative:

*“«Machbar» is an innovation centre. Each staff member can present a suggestion. If chosen, they're supported by a team and get the resources they need to form a team and implement the idea”.*

[Interview to organisation manager]

Social and environmental values are part of the mission, strategy and all operations of the GLS bank. They are part of the organisation's DNA and culture. In fact, economic value is seen therefore and result of the bank's activity and not a purpose of its activities. Such mindset sets the difference between this and other banks.

*“Our pioneering work in the banking sector benefits people, the environment and also results in economic gains”.*

[Institutional website – accessed in August 2020]

About 82% of the financed companies received incentives to repair and reuse marketed products to reduce waste. These companies that were supported save an average of 48% on water, plastics, paper, fossil fuels or chemicals compared to conventional companies. On average, 90% of financed companies' revenue comes from products and services that meet basic human needs, promote human development, protect the biosphere or contribute to the solution of socio-ecological problems in accordance with sustainable development goals.

One example of a project financed through a loan granted by the GLS bank is the Little Sun, an art project, but also a social enterprise and design object that resulted in a solar lamp. Little Sun was created in 2011 by artists Olafur Eliasson and Frederik Ottesen and is focused on a more sustainable future using renewable energies:

*“The basic idea and vision is to supply the more than one billion people in the world who live without electricity with solar energy. In addition, we want to inspire people everywhere else in the world for renewable energy, climate protection and sustainability. This means that our products are used both in the MoMA in New York”.*

[Institutional website – accessed in August 2020]

*The Little Sun* solar lamp concept is to provide solar energy to the more than one billion people in the world who live without electricity, inspiring people around the world for renewable energy, climate protection and sustainability.

Several projects and partnership for co-generation of social, environmental and economic value can be mentioned. Indeed, cooperation with other entities, such as banks, is also encouraged. This is the case of the partnership with Bio Foods (PVT), in Sri Lanka, which has made it possible to finance fair wages for approximately 7,400 small farmers who produce spices, tea and other products in accordance with Fair Trade standards. It allowed the creation of new jobs. This partnership earned GLS Bank, in

2020, the Deutscher Nachhaltigkeitspreis award (German Sustainability Award). Another example is the partnership with Green Growth Futura, through which a project was developed, the BAUM Fair Future Fund, with the objective of financing projects for underprivileged children around the world through donations.

As a cooperative and finance-related organisation, the GLS Bank is a member of the international network Global Alliance for Banking on Values and the International Association of Investors in the Social Economy (INAISE). In this context, GLS Bank is also a partner of Alternative Bank Schweiz AG (Switzerland), Free community bank (Switzerland), Banca Etica (Italy), Ecobanks (Sweden), Institute for Social Banking (Germany) and UN PRI Principles for Responsible Investment (United Kingdom).

The organisation uses financial and non-financial tools to transparently report its values. GLS Bank has provided the Sustainability Report since 2009, as well as the Investment and Funding Report, which was based on the sustainable development goals (SDG).


*“Social and ecological KPIs have always been on our agenda. Every now and then a new KPI is implemented, but we usually have them from the beginning. Our entire business model is based on social and ecological values combined with maximum transparency. New ones appear, e.g., measuring climate risk”.*

[Interview to organisation manager]



# Case F

## IBM Ireland Ireland

	<p>FOUNDED IN   1960 SIZE   Large TYPOLOGY   Private &amp; Profit ECONOMIC ACTIVITY   ICT service activities</p>
<p>WEBSITE   <a href="https://www.ibm.com/ie-en">https://www.ibm.com/ie-en</a></p>	
<p>IBM Ireland was founded in 1960 and it is part of the American multinational technology company. IBM Ireland Lab was founded in 2004 and is the second largest Lab in Europe. In 2018, two employees at the IBM Ireland Lab came up with the idea to form a technology team that would work with NGOs to provide innovative technology solutions to solve pressing social problems. This resulted in the creation of the IBM Ireland «Tech for Good» team.</p>	
<p><b>MISSION</b> IBM Ireland was founded in 2018. Its mission was very clear and focused: to create a specific technology team that would work with NGO organisations to provide innovative technology solutions to address pressing social problems. [institutional website – accessed in March 2021]</p>	

## CSE APPROACH

At global level, following the cornerstone of their CSR projects, several activities were undertaken to address the emerging needs of communities around the world. It has created 15 dedicated Cloud Garages around the world, placing them in start-up communities made up of entrepreneurs from creative, tech and digital start-up companies, bringing the garage experience to the customer's location. The employees work directly with clients to design, develop and deploy innovative Minimum Viable Products (MVP) in the cloud, helping them accelerate their digital transformation. There are numerous other initiatives in the areas of Education, Technology, Health, Environment, Social and Governance. The American multinational technology company long-standing commitment to good tech reflects the company's values, as well as its promise to put responsible stewardship in the digital age at the heart of its business strategy.

IBM Ireland believes that trust will only become more important as it helps organisations gain insights from their data through technologies such as artificial intelligence, hybrid cloud, blockchain and quantum computing. The activities carried out at IBM Ireland demonstrate the organisations' commitment to the company's values and connect the brand to a socially impactful experience. Internally, specific activities and practices offer a range of benefits to employees, including enabling self-direction and the ability to make choices that influence their work. Autonomy and participatory decision-making processes are core values upheld by the company. It offers options for employees to break new ground within the company and have a positive social impact on a group, community or society. It also focuses on often underserved stakeholders, infusing purpose into work that aligns with the company's mission.

Social good and innovation were key aspects for the IBM Ireland in creating the «Tech for Good» team. The team can engage directly with the customer and other stakeholders to create something new and innovative.

The «Tech for Good» team, through artificial intelligence (AI) and machine learning, created the social STOP THE TRAFFIK, which works with NGOs, non-profit organisations and industry partners.


The main goal of STOP THE TRAFFIK is to stop human trafficking using cloud and AI technologies to identify patterns of activity that make communities safer. The «Tech for Good» team has contributed technology, training and expertise to help STOP THE TRAFFIK and other partners by developing the Traffik Analysis Hub (TAH).

TAH is a global data sharing and analysis platform that takes the battle against forced labour to a new level. Among the many approaches that help deter human trafficking, IBM Ireland is helping financial institutions identify and track the flows of funds related to these crimes using the employees' expertise and technology. To this end, IBM Ireland «Tech for Good» team in Ireland worked with STOP THE TRAFFIK to develop a new data hub hosted on the company' Cloud – The TAH. TAH allows institutions such as Barclays, Europol, Liberty Global, Lloyd's Banking Group, University College London, Western Union, among others, to provide their analysts with information to help fight human trafficking.



## Case G

# Mahou San Miguel (Mahou S.A.) Spain

	<p>FOUNDED IN   1890 SIZE   Large TYPOLOGY   Private &amp; Profit ECONOMIC ACTIVITY   Food, beverage and tobacco manufacturing</p>
<p>WEBSITE   <a href="https://www.mahou-sanmiguel.com">https://www.mahou-sanmiguel.com</a></p>	
<p>This family-owned company currently has 10 breweries (8 in Spain and 2 in the USA) and 4 water sources.</p>	
<p><b>MISSION</b> Sharing a job well done with others – brands, products, experiences and services – participating in the best moments of your everyday life. [institutional website – accessed in September 2020]</p>	

## CSE APPROACH

The Mahou San Miguel (Mahou S.A.) promotes an internal culture anchored in a corporate employment contract that guides the entire organisational structure, activities and strategies. In fact, a Strategic Sustainability Framework was created, the "We are 2020", through which concrete actions of social and environmental commitment were created (Millennium Goals).

*"As a family-owned, 100% Spanish company, we are committed to the economic, social and cultural development of our home country. We create direct employment in 11 autonomous communities, support local businesses and promote initiatives that provide value to our professionals and to all citizens. (...) Last year, over 1,000 professionals from Mahou San Miguel (Mahou S.A.) participated in some fifty activities as part of our volunteering programme "Somos Voluntarios", benefitting over 6,000 people."*

[institutional website – accessed in September 2020]

For example, the company supports local farmers to get involved in sustainability programmes designed specifically for them.

Regarding innovation, in recent years, the company has been immersed in digital transformation processes through the creation of an intrapreneurship area with a specific program – Emprendemos. This program offers brewery professionals the opportunity to propose innovative ideas, materialising them into business opportunities and creating start-ups.

There is the Happiness Area, a strategical division responsible for implementing initiatives that promote positive emotions among its professionals. A psychometric tool was also created for employees with the aim of increasing self-awareness, improve communication, decision-making, and ultimately performance.

Externally, it is considered that, to promote stable relationships with suppliers based on the highest standards of quality, transparency, improvement and mutual benefit, it is necessary to ensure that stakeholders can provide goods and services for the development of their activity in a context of proven CSR and business ethics.

The organisation not only implements various procurement, financial risk, responsible spending and supplier policies, but also implements several social and environmental goals. For example, the “#Somos 2020” Strategic Sustainability Framework includes a set of actions that reflect social and environmental commitment. For example, at the environmental level, the organisation has already acquired 100% green energy for its breweries and promoted self-generation projects.

Respect for the principles established in the United Nations Global Compact is also emphasised. Such principles are shared with suppliers and distributors, highlighting the importance of responsible management throughout the supply chain and showing how CSE and socially responsible activities can improve a competitive position in the market.

This company is certified in numerous areas, such as food and environmental standards, which attest to its commitments to social and environmental causes. All actions, policies and capital invested are available to everyone online. For example, Mahou San Miguel (Mahou S.A.) has an environmental Management System certified in accordance to ISO 14001 standards and publicly provides its Environmental Statement.

It is important to highlight that cogeneration with social impacts is recognised as beneficial for the company as well. Indeed, generating social impact can bring benefits for the company itself, and while these benefits may not be seen or tangible at first, in the long run, they’ll be very beneficial to the company reputation. These benefits can be observed in this way: for example, by improving public opinion, society binds your company to values of innovation and responsibility and, therefore, it can generate sales and ultimately higher profits.

Through the “Avanzamos Juntos” program, the organisation trained its suppliers and distributors to integrate sustainability into their business.

The Moving Forward Together program is another example. Together with the Spanish Global Compact Network, the company produced a guide that contained some good practices adopted by the suppliers and distributors of the Mahou San Miguel (Mahou S.A.). In other words, sustainability was promoted among its suppliers and distributors, highlighting the importance of responsible management throughout the supply chain and showing how CSR even improves the competitive position in the market. Many other collaborations, nationally and regionally, are established by the Mahou San Miguel (Mahou S.A.).






# Case H

## Paroc Owens Corning UAB

### Lithuania

	<p>FOUNDED IN   1995</p> <p>SIZE   Large</p> <p>TYOLOGY   Private &amp; Profit</p> <p>ECONOMIC ACTIVITY   Construction</p>
<p>WEBSITE   <a href="https://www.paroc.com">https://www.paroc.com</a></p>	
<p>Paroc Owens Corning UAB was founded more than 80 years ago in Finland. It produces building and industrial material in a sustainable way. It stands for energy-efficient and fire-safe rock wool insulation solutions for new and renovated buildings, marine and offshore, and other industrial applications. It manufactures in Finland, Sweden, Lithuania, Poland and Russia.</p>	
<p><b>MISSION</b></p> <p>Every day is a new opportunity for us to save energy, conserve resources and make decisions that will help save our planet. We work together to reduce the negative and expand the positive impact on the environment around us. [institutional website – accessed in September 2020]</p>	

## CSE APPROACH

There was a shift based on the CSE entrepreneurial mindset that it is in line with the Sustainable Development Goals (SDGs):

*“After reviewing the company’s prior work on sustainability and materiality, researching best practices, examining peer companies within our industry, and interviewing subject matter experts, the following Material Topics and their defined scopes were determined to represent Owens Corning’s 2019 Material Topics for Sustainability: Air Quality Management + Biodiversity + Circular + Combating Climate Change, (...)”*

[institutional website – accessed in September 2020]

Paroc Owens Corning UAB states that achieving the proposed objectives, aligned with the SDGs, required the involvement of their entire company and an integrated global corporation sustainability for daily routines and strategies. The respect for society and the environment is considered by the interviewee a major factor. Therefore, it is ensured by the existence of a code of conduct known to all employees, who may receive an annual certificate for compliance.

There is a cluster of CSintrapreneurs in Paroc Owens Corning UAB. Internally, there is an environmental manager position, and all leaders and Human Resources ensure that sustainability and social responsibility are integrated into all decision-making processes. The success of others, namely its employees, is also important for the company: it not only allows employees to reach their full potential, but it also contributes to the development of the organisation. Based on its Employee experience, the company believes employees can and should grow as people while working at Paroc Owens Corning UAB. At the same time, the ability to gain personalised insights from its employees is recognised as positive, as employees are crucial to organisational development and are considered valuable assets.

Paroc Owens Corning UAB also pursues sustainability in its supply chain, working and partnering with stakeholders who share the same standards.

*“Supply Chain Sustainability – We strive to hold our suppliers to the same high standards we hold ourselves. We see our suppliers as a key contributor to our overall sustainability vision, and seek to ensure all our suppliers fully comply with all applicable legislation, regulations, and legal requirements on human rights, labor, the environment, anticorruption, and trade and customs. These material topics, which represent the priorities of the stakeholders with consideration to the company’s impacts, are informed by the UN Sustainable Development Goals (SDGs) for 2030. The content of this report is organised by these topics to show the alignment between our efforts, our goals, and our stakeholders’ priorities.”*

[institutional website – accessed in September 2020]

The Sustainability Report is an important resource not only for the sustainability of organisation H products and their commercial value, but also for the sustainability the world needs in terms of social and environmental impact.

The Sustainability Reports comprise social, environmental and economic initiatives and impacts, as well as company standards and certifications (for example, Energy Start, Ecologo...). Paroc Owens Corning UAB has also published its Environmental Product Declaration (EDP).

Paroc Owens Corning UAB strives to improve the well-being of local communities, its employees and their families by defining strategies and actions with its stakeholders in order to optimise its social impact.



To fulfil this commitment, the organisation incorporated goals focused on Inclusion and Diversity, creating the expectation that they “lead in the circular economy and expand our business impact through sustainability” [institutional website – accessed in September 2020].

The company reports all its CSE activities through channels such as the intranet or email internally, and by making the Sustainability Reports available online since 2009. Regarding compliance with legislation, the organisation is based in sustainability and transparency standards in areas such as the environment, labour relations, finance, and human rights.

Paroc Owens Corning UAB collaborates with various external organisations at local, regional and national levels. These partnerships were strategically established to promote environmental and social sustainability and create environmental and social impact. For example, through partnerships with several homebuilders, they have provided financial and material support to more than 400 homes in 2018.

# Case I

## Supercharge Kft. Hungary

	 <b>SUPER CHARGE</b>
<p>FOUNDED IN   2010 SIZE   Medium TYPOLOGY   Private &amp; Profit ECONOMIC ACTIVITY   ICT service activities</p>	
<p>WEBSITE   <a href="https://supercharge.io">https://supercharge.io</a></p>	
<p>Supercharge Kft. is a next-generation digital innovation agency working across the globe to create transformative custom solutions. The company formulates digital strategies, delightful experiences and robust software for ambitious companies to create products that are fit for the future. Supercharge is a part of Siili Solutions, a NASDAQ traded Scandinavian group focused on digital innovation. The organisation is present in Hungary, United Kingdom, the Netherlands and Austria.</p>	
<p><b>MISSION</b> In our work, we strive to create digital products that represent real value and have a big impact on the daily lives of our users. We experiment, we move fast and make it happen. [institutional website – accessed in September 2020]</p>	

## CSE APPROACH

At Supercharge Kft., there is a dissemination of the organisation culture. Through a flat structure with widespread autonomy and an accessible C-level decision-making, employees are aware of and apply CSE values.

A work team is in charge of implementing CSE-related activities:

*“We organise team building activities with a double purpose in mind: events should be fun, but they should also provide the possibility to create value.”*

[Interview to organisation manager]

Supercharge Kft. works to maintain its culture, which comes with many initiatives: surveys on employees' well-being and satisfaction and different development programs to nurture the colleagues' talent and knowledge. The organisation places great emphasis on training opportunities and creating a culture in which employees are encouraged to improve their skills and implement innovation processes through research and development (R&D) programs, teaching leadership at meetings, promoting conferences and supporting Open-Source initiatives.

*“We have a training and conference program, through which employees can constantly improve their technical knowledge and soft skills.”*

[Interview to organisation manager]

At the external level, the organisation designed a new tool – the Future Fit Framework –, that concludes their way of creating sound digital products and helps clients be more focused on innovation. When working with their partners, employees work to develop products with a meaningful impact, influencing outcomes toward more responsible and innovative business and product decisions that support UN SDG goals. The work team applies a battle-tested agile methodology and feedback mechanism to foster the learning process between its staff and the team partner customers.

In order to promote environmental practices, the Supercharge Kft. carries out various initiatives to support conservation and eco-friendly projects. In addition to these initiatives, the organisation contributed to the creation of several eco or green-minded products.

*“When it comes to the energy sector, we are proud that our software done for a partner powers electric bus fleets in London—thus contributing to a solution that envisions lowering CO<sub>2</sub> emission in the UK.”*

[Interview to organisation manager]

In terms of reporting financial and non-financial information, the organisation shares its methodology for implementing sustainability, stating that “Pragmatism means you are conscious about when and where you innovate. It also stands for many other important aspects of how we work: being aware of the real ROI of any new product or feature, having very clear goals or always working against a realistic plan.” [institutional website – accessed in September 2020].

Several partnerships and activities undertaken to co-generate value with external stakeholders are taking place or evolving.

*“We actively work with non-profits to organize team-building events like cleaning up national parks and planting trees. On another occasion, we built a playground for kindergarten students in the poorest region of Hungary”*

[Interview to organisation manager]

*“On the social side of things, we also work with several NGOs to promote social sensitivity among employees. A green organisation has just recently given a pretty actionable lecture on how to live more sustainably in your everyday life.”*

[Interview to organisation manager]

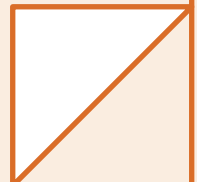
The organisation recognizes the value of know-how and experience and share it back to empower other communities to make a change. The organisation mentors’ younger generations, namely through participating in initiatives, such as International Girls’ Day, where teenage girls are introduced to the world of tech to promote gender equality in the STEM field. It also mentors’ young students in UNICEF’s international Generations Unlimited Youth Challenge programme to foster equal opportunities.





# CHAPTER 5

## **HOW TO IMPLEMENT THE CSE PROCESS?**





## HOW TO IMPLEMENT THE CSE PROCESS?

In this chapter, we offer two tools to help you create and organise a business model aligned with CSE values.

You can use both tools or just one, depending on your goals and on the goals of your organisation. For example:

- If you have an entrepreneurial mind, probably you have several ideas that never took off. If you are in the brainstorming stage but have not figured out how to start a business aligned with the CSE approach, then the subject that will be covered is of interest to you. If you are starting a business or organisation and want to learn how to create, deliver and catalyse social, environmental and economic values, see 5.1. CSE CANVAS;
- If you belong to an organisation and you want to assess / diagnose your situation in relation to the CSE process, see 5.2. EMBRACE CSE CHECK-LIST.

### 5.1. CSE CANVAS

**CSE canvas will let you know how to drive cse into your organisation's strategy right from the start.**

There is no single canvas for designing and planning a business model. Nonetheless, it was our intention to identify the main canvas models that can incorporate this idea of promoting shared value, one of the key premises of the CSE approach.

Osterwalder and Pigneur (2005) were the pioneers in designing a canvas to organise and present an idea of a business model. This business model canvas was divided into nine components: 1) customer segments; 2) customer relationships; 3) distribution channels; 4) value proposition; 5) key resources; 6) key activities; 7) partners, 8) cost structure; 9) revenue streams.

#### **Business Model Canvas (Osterwalder & Pigneur, 2005)**

Click here to access to the business model canvas:

<https://www.strategyzer.com/canvas/business-model-canvas>

Currently, there are several different canvases that can be used, varying according to the economic sector and the main goals that the entrepreneur wants to achieve (e.g., more social, more economical). Below you can find different canvas model suggestions.

### **Examples of Business Model Canvas**

Click to access the **social design canvas** to understand, analyse and design new cooperative social processes:

<http://socialdesigncookbook.com/>

Click to access another canvas, the **social value generator**, which aims to develop new projects with a positive social impact:

<https://www.socialvaluegenerator.com/>

Considering the path that we challenge you to follow, in line with the idea of generating social, environmental, and economic value, we identified a canvas model that aligns with this premise: the Triple Bottom Line Business Canvas (Autio, 2018). The CSE EMBRACE business model canvas is therefore an adaptation of this model.

The key purpose of the Triple Bottom Line Business Canvas is to support the definition and operationalisation of the social, environmental and economic impact missions of the business early on (Autio, 2018).

### **Examples of Business Model Canvas**

Click to access the **Triple Bottom Line** (Autio, 2018):

[http://www.businessmodelcommunity.com/fs/Root/e1y3n-triple\\_canvas\\_2018.pdf](http://www.businessmodelcommunity.com/fs/Root/e1y3n-triple_canvas_2018.pdf)

**WHY USE THE CSE EMBRACE BUSINESS MODEL CANVAS?** To help you to realize that it is possible to make a profit and, at the same time, generate social and environmental value; to help you integrate stakeholders into your strategy; to help you think about how to improve peoples' lives and overall social well-being, as well as the regional / local development of communities through your organisation's mission.

 **Tips**

To use and better fill in the canvas on the next page, you can:

- Write on paper, copying the CSE EMBRACE canvas template. To help you explore your ideas, you can use sticky notes to brainstorm.
- Digitally, you can use whiteboard software, such as Mural or MIRO by copying the CSE EMBRACE canvas template. On this website, you can also add your sticky notes and use many other tools to collaborate virtually!

**Mural**

[www.mural.co/templates/business-model-canvas](http://www.mural.co/templates/business-model-canvas)

**MIRO**

[www.miro.com](http://www.miro.com)

**CSE CANVAS (July 2021)**

<b>BUILDING A CSE BUSINESS MODEL</b> What is the mission?						
→  <b>Feasibility</b>  Can you deliver it?	<b>Key stakeholders</b>  Who would you want to work with to generate shared value?	<b>Key activities</b>  What are the main activities to be developed to generate shared value?	<b>Value proposition for stakeholders</b>  What internal and external stakeholder needs do you try to address?	<b>Stakeholder relationships</b>  What kind of relationships do you hope to establish with your stakeholders?  How do you want to involve stakeholders in your strategy?  How do you want to maintain these relationships?	<b>Stakeholder groups</b>  Which stakeholders (customers, community, ecosystem) do you want to reach?  Who are the beneficiaries of your shared value mission?	←  <b>Desirability</b>  Do stakeholders want this?
		<b>Key resources</b>  What resources do you need to implement those activities?	What does your organisation do to deliver the generated shared value to stakeholders?	<b>Stakeholder channels</b>  How do you want to communicate with your stakeholders internally and externally?  How can stakeholders communicate with you?		
		<b>Governance</b>  Who will ensure you do not lose track of your social and environmental mission while being profitable at the same time?  Will it be a work team or just one person?	<b>Social, environmental and economic impact goals</b>  How can you improve people's lives and society's overall well-being while improving your core business mission?  How do you operationalise this?			
	<b>Cost Structure</b>  What are the direct costs generated by your internal activities?  What are the costs generated through outsourcing, licensing agreements and the like?  What are the costs associated with your social and environmental impact missions?		<b>Surplus streams</b>  Does your business generate specific surpluses to support your social and environmental impact missions?	<b>Revenue streams</b>  How does your business generate primary and secondary sources of revenue?		
			↑  <b>Viability</b>  What is it worth?	Adapted from Autio (2018) and Osterwalder & Pigneur (2010).		

 **CANVAS – LET’S TRY IT?**

BUILDING A CSE BUSINESS MODEL				
What is the mission?				
Key stakeholders	Key activities	Value proposition for stakeholders	Stakeholder relationships	Stakeholder groups ?
	Key resources	Social, environmental and economic impact goals	Stakeholder channels	
	Governance			
Cost Structure		Surplus streams	Revenue streams	

Adapted from Autio (2018) and Osterwalder & Pigneur (2010).

## 5.2. THE EMBRACE CSE SELF-ASSESSMENT FOR ORGANISATIONS

The CSE self-assessment will allow organisations to understand their position in relation to CSE stages.

Let's start...

- Schedule the time needed to complete it. When making the assessment, be objective, and consciously and rigorously reflect on what practices you have in your organisation.
- Complete the EMBRACE checklist: read each feature or practice, think of the features or practices you have developed, and record them in the evidence space. Don't forget to check!
- Count the total number of features/practices you have checked.
- Based on the following scale, check which stage your company is at...



## EMBRACE SELF-ASSESSMENT SCALE

There are 3 stages:



**Gold**  
Advanced stage



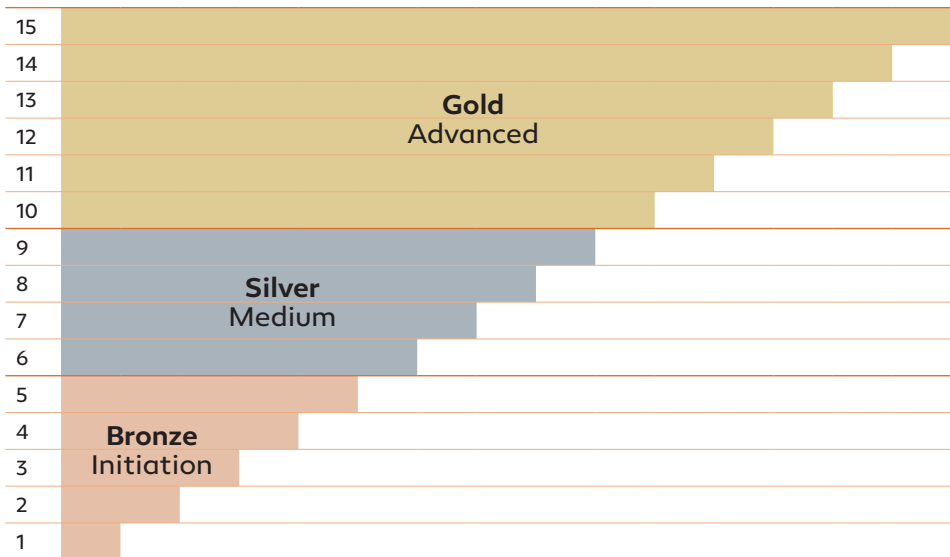
**Silver**  
Medium stage






**Bronze**  
Initiation stage

The lower the score, the closer the company is to social responsibility. The higher the score, the closer the company is to achieving a full and advanced CSE process.

N<sup>er</sup> of checked features/practice





## CSE EMBRACE CHECKLIST (July 2021)

 <b>KEY ELEMENT 1: FOSTERING AN ENABLING CSE CULTURE</b>			
Features and practices	Check 	Evidence 	Illustrative cases
<p><b>1.</b> Social, environmental and economic values are clearly stated in the organisation’s mission, strategy and goals.</p> <p>Example: “Involve citizens and companies in creating the new energy paradigm – renewable and decentralised – for the benefit of society and the environment.” [Coopérnico’s mission – institutional website – accessed in September 2020]</p>			CASE C
<p><b>2.</b> Creation or adaptation of measurement tools or KPIs as well as reports to measure the social, environmental and economic impact of your organisation’s activities and operations.</p> <p>Examples: Measurement of:</p> <ul style="list-style-type: none"> <li>· Water contamination</li> <li>· Work accidents</li> <li>· Employment by gender</li> </ul>			CASE G
<p><b>3.</b> Promotion of participatory practices in decision-making processes whenever possible.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>· Regular monthly meetings between department heads and employees to decide the organisation’s strategic plan</li> </ul>			CASE B
<p><b>4.</b> Ensure that social, environmental and economic values are present and integrated in all units of the organisation.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>· Meetings with all employees to discuss the organisation’s objectives and their implementation.</li> </ul>			CASE A





**KEY ELEMENT 2:  
PROMOTING CORPORATE SOCIAL INTRAPRENEURSHIP**

Features and practices	Check 	Evidence 	Illustrative cases
<p><b>5.</b> Existence of a work team responsible for implementing the CSE model approach.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. The working team tracks the implementation of social, environmental and economic values in each area of the organisation, discussing what can be done and by whom.</li> </ul> <p>The working team prepares materials (leaflets, books, training...) to promote the social, environmental and economic values and shares these values with internal and external stakeholders.</p>			CASE B
<p><b>6.</b> Existence of a work team responsible for assessing the CSE model approach.</p> <p>Examples:</p> <p>The work team evaluates the CSE initiatives, practices and activities carried out.</p>			CASE B
<p><b>7.</b> Concerns related to the promotion of social, environmental and economic values are discussed with external stakeholders.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. Regular meetings with external stakeholders in order to reconcile their main concerns and interests with those of the organisation;</li> <li>. Improve sustainability in the supply chain by training stakeholders (suppliers, distributors, etc.) on the CSE process implemented in the organisation;</li> <li>. Creation of documents that state the ethical and /or sustainable guidelines of the organisation and that the stakeholders must be comply with (e.g., Supply chain policy, Risk policy, sustainability policy...);</li> </ul> <p>When choosing suppliers, the organisation ensures that a specific stakeholder is in accordance with its environmental, social and economic values.</p>			CASE E

<p><b>8.</b> Concerns related to the promotion of social, environmental and economic values are discussed with internal stakeholders.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. Regular survey to assess the needs of employees and their satisfaction degree;</li> <li>. Regular open conversations between lower and upper management levels;</li> <li>. Meetings with employees and their representatives (unions, associations, etc.).</li> </ul>			CASE D
<p><b>9.</b> Employees are motivated to promote and develop their own ideas and projects.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. Employees are encouraged to present their own ideas and suggestions (once per month or during a specific event or training);</li> <li>. Open call for employees to respond to specific challenges with a strong social and environmental component.. Employees are encouraged, during their working hours, to devote a certain amount of time to thinking and designing new solutions;</li> <li>. Employees are trained in entrepreneurial skills.</li> </ul>			CASE G





**KEY ELEMENT 3:  
AMPLIFYING CORPORATE PURPOSE AND VALUES**

Features and practices	Check 	Evidence 	Illustrative cases
<p><b>10.</b> Consistency and alignment between the CSE values promoted by the organisation and its actions.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. Have standard certifications (e.g., certifications provided by the International Organisation for Standardization – ISO, Social Accountability – SA, ...);</li> <li>. Organisation G within the scope of the Strategic Framework for Sustainability and in line with the SDGs, carries out activities of a social and environmental nature in its day-to-day activities. This is the case of using locally grown malt to produce beer or carrying out pilot projects for reusable and biodegradable glass.</li> </ul>			CASE G
<p><b>11.</b> Social, environmental and economic values are reported using non-financial tools.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. Sustainability report</li> <li>. Corporate social responsibility report</li> <li>. Environmental report</li> <li>. Social report</li> <li>. Triple bottom line report</li> <li>. Corporate citizenship report</li> <li>. Health, safety and environment report</li> <li>. Community report</li> </ul>			CASE H
<p><b>12.</b> Social, environmental and economic values are reported using financial tools.</p> <p>Example:</p> <ul style="list-style-type: none"> <li>. Accountability report (includes analysis by gender, job creation, pollution indicators, ...)</li> </ul>			CASE E
<p><b>13.</b> Social, environmental and economic values are reported transparently and are accessible to everyone using financial and non-financial tools.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>. Transform technical information from reports into communication accessible to ordinary people;</li> <li>. Publication of reports on institutional websites.</li> </ul> <p>Sending organisation information to external and internal stakeholders.</p>			CASE H



**KEY ELEMENT 4:  
BUILDING STRATEGIC ALLIANCES TO CO-GENERATE VALUE**

Features and practices	Check 	Evidence 	Illustrative cases
<p><b>14.</b> Value creation to optimise the return for internal and external stakeholders, promoting a win-win relationship.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>Delta Cafés S.A., a coffee manufacturer, intervenes in Timor. Delta Cafés S.A. buys coffee beans from local producers while promoting initiatives to “empower coffee producers, value Timorese coffee, investment / offer of equipment for coffee dehulling and support for the reconstruction of schools, with a view to promoting the sustainable development of communities.” [Institutional website – accessed September 2020];</li> <li>Coopérnico – Cooperativa de Desenvolvimento Sustentável C.R.L. produces its own solar energy, for example, by renting roofs from social organisations/enterprises. This allows the cooperative to produce the energy to be sold while helping the organisation that rents the roof.</li> </ul>			CASE C
<p><b>15.</b> Collaboration with external stakeholders to promote innovative solutions for previously identified social, environmental and economic problems.</p> <p>Examples:</p> <ul style="list-style-type: none"> <li>To co-generate value, organisation F is working with NGOs, non-profits and industry partners to stop human trafficking using cloud and artificial intelligence (AI) technologies to identify patterns of activity and make communities safer. The organisation F NGO, the PROJECT F, has several partners, such as Barclays, Europol, Liberty Global, Lloyd’s Banking Group, University College London, Western Union, among others, to provide its analysts with information to help fight human trafficking;</li> <li>The organisation J promotes, in its Centre for University-Industry Cooperation, the interactive software platform of the FIEK project, which encourages synergies between different areas and stakeholders, involving students, academics and industry professionals.</li> </ul>			CASE F
TOTAL NUMBER OF CHECKED PRACTICES / INITIATIVES =			



FINAL REMARKS  
**CSE: BUILDING  
COLLABORATIVE  
FORMS TO  
ENSURE SOCIAL,  
ENVIRONMENTAL  
AND ECONOMIC  
SUSTAINABILITY**







## **CSE: BUILDING COLLABORATIVE FORMS TO ENSURE SOCIAL, ENVIRONMENTAL AND ECONOMIC SUSTAINABILITY**

Transforming complex problems into social, environmental and economic solutions is a major challenge, involving change processes that go through a series of phases. There are multiple and collaborative ways to contribute to creating new social, environmental and economic solutions that really work. We bring this to life with practical examples of CSE, showing that the economic, social and environmental dimensions are interconnected and integrated into the organisation's mission, strategies and operations. These practices already mirror the SDG agenda as a roadmap for shaping and implementing businesses that deliver social and environmental, as well as economic value.

This handbook for Corporate Social Entrepreneurs suggests that any organisation can creatively become socially, environmentally and economically sustainable in significant ways. Organisations can learn more about their own skills and styles, learn and apply social, environmental and economic strategies in appropriate ways, and optimize returns for themselves and their internal and external stakeholders promoting a win-win relationship.

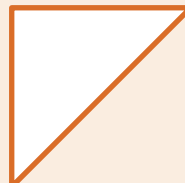
### **REMEMBER**

CSE «is 'a way of doing business' so that all staff in any given organisation (public, private or third sector) are fully aware of their role, responsibility and contribution to the sustainable socioeconomic enhancement of their organisations and the communities in which they live and work. The CSE process includes: creating an enabling entrepreneurial environment, fostering corporate social intrapreneurship, amplifying corporate purpose and values as well as building strategic alliances in order to solve economic and social problems and to promote the success of emerging innovative business strategies».

(EMBRACE Consortium, 2020)



# The EMBRACE CSE EDULAB





## THE EMBRACE CSE EDULAB

### About CSE Lab

<https://cselab.eu>



CSE Lab is both a learning and a knowledge warehouse for those who are interested in creating an enabling entrepreneurial environment, fostering Corporate Social Entrepreneurship (CSE), amplifying corporate purpose and values as well as building strategic alliances in order to solve economic and social problems and to promote the success of emerging innovative business strategies. The content of CSE Lab provides, those that engage with it, the knowledge, tools, learning material, applications, and case studies to learn about, implement and use CSE.

CSE Lab is a community of likeminded people who want to make a difference

### Who is it for?

- Organisations (public, private and third sector);
- Educators (teachers at all education levels, consultants, trainers, change agents, skills developers and competency builders);
- Learners (of all ages, undergraduates, postgraduates, employees (operatives, professionals, middle management, senior management and executives)
- Entrepreneurs (individual, team, social, corporate as well as intrapreneurs).

### Why engage with CSE Lab ?

CSE Lab provides a learning journey as well as a knowledge exchange and meeting point to develop CSE skills and competences and to engage with professionals and experts in the field on how to promote and implement CSE initiatives in practice. Are you interested? Do you want to learn more about CSE and how to implement it? Read on:

- Organisations: so that they can effectively transition to CSE; and adopt

it as 'a way of doing business' so that all staff in any given organization are fully aware of their role, responsibility, and contribution to the sustainable socioeconomic enhancement of their organizations and the communities in which they live and work.

- Educators: so that they can impart CSE knowledge, skills and techniques to young students, undergraduates, and postgraduates and to employees at all levels in organisations so that they can contribute effectively to the profitability and sustainability of the organisations within which they work and the communities within which they live.
- Learners: of all categories so that they can be empowered to learn and acquire the skills, techniques, knowledge, and competences of CSE enabling them to be responsible citizens and contribute to continuous sustainable socioeconomic enhancement of their organisations and the communities in which they live and work.
- Entrepreneurs and intrapreneurs: so that they can empower their enterprises, employees, and work colleagues to more effectively contribute to sustainable growth and socioeconomic development of the communities in which they are based.

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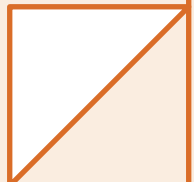
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# CORPORATE SOCIAL ENTREPRENEURSHIP





