



HAL
open science

Operationalizing sustainability of Business using the Triple Bottom Line (TBL) and Stakeholder Theory

Gautam Nagpal

► **To cite this version:**

Gautam Nagpal. Operationalizing sustainability of Business using the Triple Bottom Line (TBL) and Stakeholder Theory. 1ère Journée de l'Ecole Doctorale de Sciences Sociales et Humanités, Apr 2022, Pau, France. hal-03640394

HAL Id: hal-03640394

<https://hal.science/hal-03640394v1>

Submitted on 13 Apr 2022

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

Operationalizing sustainability of Business using the Triple Bottom Line (TBL) and Stakeholder Theory

Gautam NAGPAL, Jointly Supervised by Prof. Jacques JAUSSAUD (UPPA) & Prof. Bruno AMANN (Université de Toulouse)

Motivation / Objectives

Sustainability is a concept that has been widely adopted in daily use and has become an integral part of business communication. When we try to define it, we find sometimes conflicting views and explanations as to its understanding and use in and for an organization. Given the imperative nature of sustainability due to climate and environment related discourse, it is all the more essential to define and measure sustainability in the case of small and medium sized enterprises (SME).

The main objectives of this thesis were:

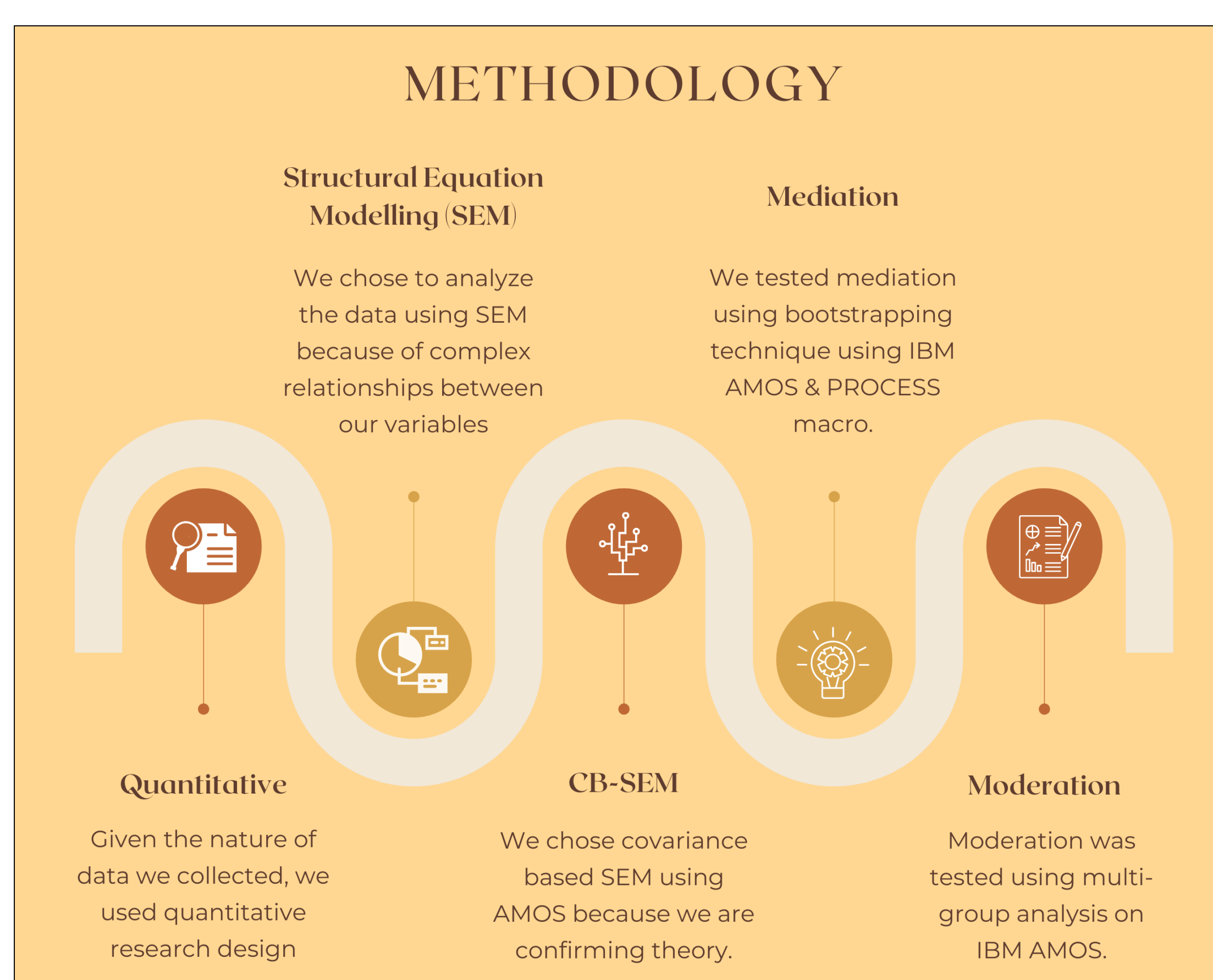
1. To operationalize sustainability using the triple bottom line of Elkington (1998)
2. Theoretically link stakeholder theory and triple bottom line
3. Understand the dynamic two way interaction between organizations and its stakeholders

Methodology

We used quantitative research methodology employing questionnaire/survey research design. Two different and independent data collections were involved:

- Managers and owners of SME business were interviewed to understand their management strategy, practices and how they perceived organizational performance.
- Students studying at a French business school were interviewed on their entrepreneurial intentions.

By using a dynamic approach to this research, we could look at the different dimensions of sustainability of businesses, which are often overlapping. The two data collections were aimed at understanding what responsibilities do businesses have towards their stakeholders when it comes to sustainability and in turn how do the stakeholders influence the decision making of businesses concerning sustainability.

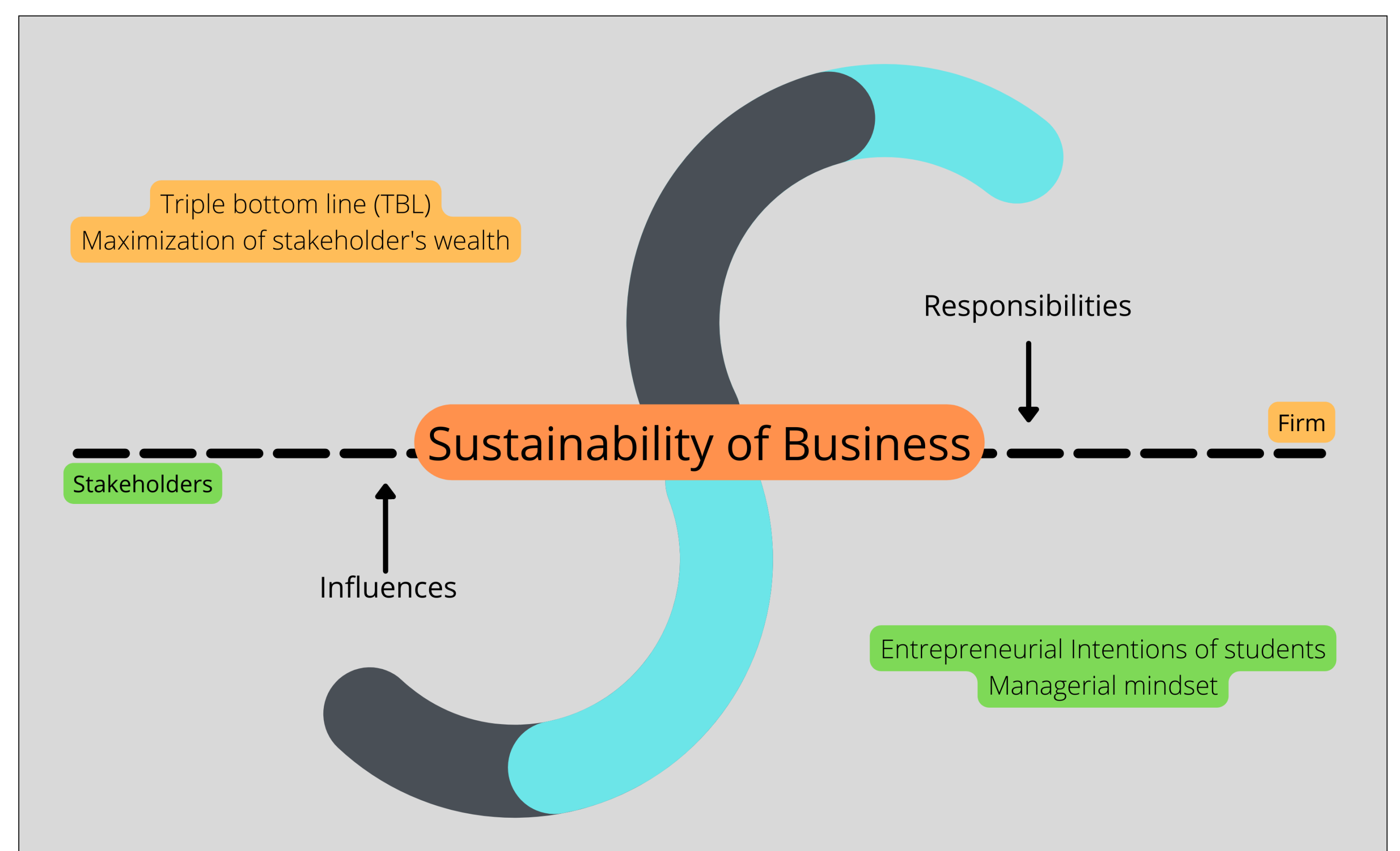


Publications:

1. <https://doi.org/10.1016/j.jik.2021.04.002>
2. <https://doi.org/10.1108/EJMBE-05-2021-0153>
3. <https://journals.aom.org/doi/10.5465/AMBPP.2021.16278abstract>

Contact:

Gautam NAGPAL
UMR TREE 6031
gautam.nagpal@univ-pau.fr



Results

Regarding the responsibilities of businesses towards its stakeholders we obtained the following results:

1. Empowering leadership behaviors of managers and leaders complemented by knowledge sharing and transfer lead to high environmental performance of the firm.
2. Managerial practices and social media practices impact the triple bottom line outcomes of the firm and there are differences between family businesses and non-family businesses.

Regarding influences of stakeholders on the sustainability of the firm we obtained the following results:

1. Diversity in the learning environment positively impacts the students' intention towards entrepreneurship.
2. Having a group focus would increase the tolerance for change of the student, which would lead to higher entrepreneurial intention of the said student.
3. Diversity in the learning environment complemented by tolerance for change leads to higher entrepreneurial intentions in students.

Implications:

This doctoral thesis contributes to the stakeholder theory by complementing it with the triple bottom line and providing a holistic framework for sustainability of businesses. The results provide insights for managers, leaders within the organizations and for business schools where future leaders are being trained, who shall take charge at the organizations in the future.

Next steps / The way forward:

To continue this research project, the researcher shall compare the results between different cultures and deepen the understanding of family and non family businesses regarding their sustainability.

The triple bottom line is a multi dimensional tool and there are interactions between the different dimensions which have been unexplored. Therefore, another study is planned to analyze the TBL dimensions as interactive sustainability measurement tool instead of having independent silos.