

# Sustainable Strategic Management (GES): Sustainability in small business

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## ARTICLE INFO

### Article history:

Received 15 July 2019

Received in revised form

2 February 2020

Accepted 2 March 2020

Available online 10 March 2020

Handling Editor: Dr. Govindan Kannan

### Keywords:

Sustainable management

Small business

Balanced scorecard

Strategic management

## ABSTRACT

The importance of sustainability for the development of society requires organizations to make complex efforts that allow them to continue with their endless struggle to maintain or create competitiveness and, at the same time, to responsibly take on their leading role in improving the social and environmental impacts of human activities. For small companies, the planning and operationalization of efforts required to turn them into sustainable organizations represent an even greater challenge, which adds to the lack of sustainable management models in the specialized literature. The objective of this research was to develop a management model called Sustainable Strategic Management - GES. Well-established conceptual bases such as Strategic Management, Triple Bottom Line, and Balanced Scorecard were used to build an integrated model that allows for small businesses to insert sustainability into their activities in a holistic, feasible, and controllable manner, resulting in competitive advantage. Also, the planning and implementation of GES were tested in a small Brazilian company. In conclusion, a theoretically validated tool was obtained, which will still require evidence to show, in the long run, the effectiveness of its purpose.

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## 1. Introduction

The need for organizations to follow the worldwide trend which brings about the search for sustainable development highlights their efforts through instruments such as corporate governance, corporate social responsibility, environmental management and also has motivated several researches, such as Epstein and Roy (2001); Figge et al. (2002); Schaltegger and Burritt (2010); Hansen and Schaltegger (2012); Johnson and Schaltegger (2015); and Govindan et al. (2016), which contribute to the discussion of sustainability within companies.

Starting in the '90s, corporate sustainability in Brazil began to play a new role among companies, becoming a strategic part of their competitive actions. In this sense, companies are increasingly implementing sustainability-oriented strategies and using tools to improve sustainability management (Arruda and Quelhas, 2010).

Corporate sustainability involves efforts, which should initially take place at the broader and more general fundamentals of the

Company's management model to later migrate their actions to specific areas. Thus, all activities must consider the economic, social, and environmental guidelines in a balanced manner (Bansal, 2005; Schaltegger and Burritt, 2010).

Elkington (1998) already pointed out that, regardless of the company size, the traditional management, exclusively motivated by economic concerns, expands now towards a management model that also considers environmental and social performance. In this way, it can be said that, in a scenario of sustainable development, the success of a company is contingent on excellent financial and non-financial performance, or, in other words, the ability to meet the needs of all stakeholders.

Kuhndt (2004) adds that corporate sustainability involves an internal development process, requiring skills and resource managers to lead and mediate with stakeholders. Along those lines, Gassenferth et al. (2015) complement that sustainable management must be anchored in its institutional dimension, meaning that it should be developed considering the particularities of interaction among its agents.

In the case of small companies, whose activities are responsible for at least 70% of the world's pollution, in addition to exerting considerable impacts on the economy and society of their regions and countries of operation, efforts that contribute to sustainable

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development operate, are more than expected. (Morsing and Perrini, 2009; Hillary, 2000; Revell et al., 2010).

Studies carried out in the USA, Thailand and European countries show the importance of small businesses for the economy and the social issues in the locations where they operate. They are the main responsible for employment generation, resource utilization, and waste production. Also, small businesses, in a globalized economic system, increasingly integrated with sustainable development issues, have the opportunity to be part of sustainable economic networks, next to medium-sized and large companies (Amornpinoy, 2018; Depken and Zeman, 2018).

For Dahlstrom and Talmage (2018), small businesses can contribute to the development of local communities by improving the well-being of the population. In other words, from the perspective of sustainability, the social concern can benefit creating jobs, building awareness of the care for local resources - impacting on the environmental issue, reducing migration due to lack of economic opportunities. Local entrepreneurship is locally rooted and reflects the community's culture (from the management standpoint, the alignment between the organization's culture and that of employees is facilitated).

In Brazil, in 2013, according to the Sustainability in Small Businesses Report (Sebrae, 2014), sustainability practices could be found in small businesses' agendas. Small business owners described sustainability as an opportunity to improve the competitiveness and prestige of their brands, especially because large companies deal with small companies throughout their supply chain, and these large companies are trying to adapt to the demands of the Triple Bottom Line management approach, which requires partners aligned with sustainable economic activities (Kiron et al., 2013).

The sustainable practice efforts identified in small businesses were characterized by informality and lack of planning. In other words, there is no direct relationship between sustainability and the business model, the company's structure, and the available resources. Companies are limited to specific or isolated actions within their structure. In fact, this sustainability approach taken by the small company points out to a perception of sustainability potential only from an economic point of view, ignoring potential social and environmental benefits (Depken and Zeman, 2018).

On the other hand, the rapprochement between sustainability and small businesses showed limitations related to the lack of resources (financial, human, technological, structural, knowledge of sustainable management tools, etc.) necessary to transform the management model according to the approach of the Triple Bottom Line (Epstein and Roy, 2001; Shields and Shelleman, 2015; Kiron et al., 2013).

For that reason, authors such as Hahn and Scheermesser (2006); Williamson et al. (2006); Klewitz and Hansen (2013) and Shields and Shelleman (2015), emphasize the importance of developing tools and processes that assist small companies in transforming rhetoric sustainability into practical sustainability, starting with the adjustment of their values, mission, and primary objectives.

Tsai and Chou (2009) and Crals and Vereeck (2005) point out that the process of integrating sustainability into management must meet the strategic needs of small companies and that this process can be facilitated through the use of sustainable management tools.

Thus, considering the importance and the need for sustainability in small companies and, at the same time, the difficulties and limitations that they present in terms of tools utilization and management model transformation, this research proposed to prepare a tool that allows for simple and effective sustainability insertion, control, and management by small business.

The balance of this article is organized as follows. Section 2

presents the theoretical framework based on the concepts used to prepare the proposal. Section 3 offers the method used in the construction of the management tool. Section 4 presents the proposed tool, named GES (Sustainable Strategy Management), and also an example of its enforcement in a small company. Section 5 discusses the results, comparing GES with other sustainability management models. Finally, section 6 presents the final considerations.

## 2. Theoretical framework

### 2.1. Strategic management

In increasingly competitive markets, in the light of new perspectives and paradigms such as profit is not the only objective or that currently, profit should be the result of doing the right things; the organization has shared interests with society; there are limits to economic growth, due to the need of preserving resources and ensuring their availability in the future. Managers need to accept the challenge of applying strategic thinking and skills of an effective leader (ethical reason, responsibility, entrepreneurship, conscientiousness), i.e., there is a need to go beyond planning, organizing, executing, and efficiently controlling business activities.

The strategic management process is defined by Hitt et al. (2011, p. 6) as "[...] the set of commitments, decisions, and actions required for the firm to achieve competitive advantage and above-average returns."

Strategic management requires the manager's ability to monitor and interpret the reality of organizational environments, both internal and external, to use them in developing the company's strategic posture, translated through the statement of values, vision, mission, and strategic objectives. From this point, it will be possible to define the overall business strategy and, subsequently, propose objectives and specific actions. Consequently, the importance of strategic alignment throughout the entire process is understood (Hitt et al., 2011; Bora et al., 2017).

The strategic management process draws attention to the shared importance of strategy development and strategy in action. That is, the implementation and strategic control phases will be fundamental to reach the proposed objectives (Chung et al., 2016; Hitt et al., 2011).

### 2.2. Sustainable management

According to Brian Keeble (1998) in the Brundtland Report, sustainable development can be defined as the quest for meeting the needs of the current generation without compromising the ability of future generations to meet their own needs. That is, as addressed by Gassenferth et al. (2015), one may say that sustainable development is the search for harmony between the environment and economic and social activities. From the ethics standpoint, sustainable development can be interpreted as consensual actions, based on universalist values, which follow the logic of inclusion, inhibiting or reducing the negative impacts caused to others, that is to say, acting in accordance with ethical reason (Srouf, 2013).

Still, as described by Laasch and Conaway (2015), for society and the organizations that interact in it and with it, one can understand that sustainability is a means of balancing human-nonhuman associations through more conscious and responsible management models.

Thus, in the corporate sphere, sustainability can be seen as a way to rationalize available resources, taking into account aspects such as economic (to ensure the development of viable and attractive enterprises for investors), environmental (with the objective of ensuring the interaction of processes with the environment

without causing permanent damage), and social (establishing a fair treatment of the relations between the organization and its stakeholders) (Gassenferth et al., 2015; Oliveira et al., 2012).

The economic, social, and environmental aspects are part of the sustainability tripod, also known as Triple Bottom Line (TBL). Thus, managers must understand that sustainable management will require that in every decision-making process, it is possible to meet, at the same time, social, environmental, and economic demands (Ferronato, 2011; Laasch and Conoway, 2015).

For this reason, it is understood that for small business managers, the challenge imposed by sustainability often goes beyond the available resources and competences. Consequently, in spite of the motivation and the understanding of the importance of sustainability for the future of the company and society, in practice, sustainable management ends up being scarcely carried out or even abandoned halfway down the process (Dias, 2017; Ferronato, 2011).

### 2.3. Fundamentals of Balanced Scorecard

In the '90s, to align planning and management, the Balanced Scorecard (BSC) was introduced as a strategic management tool capable of translating the strategic posture into specific objectives and actions, through the construction of an action plan (Kaplan and Norton, 1992, 1996).

Through BSC, it is possible to partition the objectives into specific goals within four perspectives or dimensions: learning and growth; customers; processes; and finances (Fig. 1). Actions are proposed in line with each of these perspectives, aligned with the strategic posture, which reflects the company's capabilities and the reality of the external environment (Porter, 2000; Kaplan and Norton, 1997).

For Kaplan and Norton (2001), BSC is the guiding axis of the path that the company will follow. In BSC, people and processes, the critical success factors, are strategically involved. Therefore, this tool can be used by any company, regardless of its size.

BSC offers the following benefits: 1) Strategic control; 2) Clear and concise strategies; 3) Strategy communicated throughout the entire company; 4) Specific objectives and targets aligned with long-term claims; 5) Annual budgets; 6) Identification of strategies,

adjusting them according to the need of the organization; 7) Systematic and periodic reviews; 8) Feedback and improvement of the strategy (Kaplan and Norton, 2000).

BSC is a tool that presents concrete results. Therefore, its use also implies the elaboration of strategic maps, action plans, indicators of process evaluation, and results (Hansen and Schaltegger, 2012).

Therefore, one understands that for small companies, BSC is a tool that can bring objectivity and clarity to management, moreover, when considering the effort to conduct all actions through sustainability.

More so, as mentioned by Belli et al. (2013) and Georgiev (2017), for a fine BSC implementation, it is imperative that the "What, How, When, How Much, Where and Who" questions be clearly defined. This will allow BSC to be tailored to the needs of the company, cyclically and continuously employed and, hence, improved over time.

On the other hand, when BSC is used to contribute to sustainable management, its traditional application has undergone adaptations, being renamed as Sustainability Balanced Scorecard - SBSC, as shown by Figge et al. (2002); Butler et al. (2011) and Hansen and Schaltegger (2012).

SBSC was proposed by Figge et al. (2002), to facilitate the integration of BSC with environmental and social aspects. That is, to improve the control of strategies based on sustainability.

However, in an effort to integrate BSC with sustainability, three options are identified (Figge et al., 2002):

- 1) To transform BSC into SBSC by adding a fifth perspective, called social and environmental, that will supplement the financial, customer, process and learning perspectives;
- 2) To develop a separate sustainable perspective (standalone) from the BSC framework. This model is intended for companies that already use BSC in their management model;
- 3) To integrate the specific objectives and strategies based on sustainability across the four original BSC perspectives

Summarizing, the integration of sustainability, strategic management, and BSC can facilitate the construction of an aligned, dynamic, and objective management model. Thus, as emphasized by Hansen and Schaltegger (2012) and Bonn and Fisher (2011), the organization's survival prospects in a competitive environment challenged by sustainable development may be more significant.

### 3. Method

This propositional research aims at the development of a tool that allows guiding the management of a small company in line with the rules of sustainability.

This so-called GES (an acronym for Sustainable Strategic Management in Portuguese) tool was based on the Strategic Management, Balanced Scorecard, and Triple Bottom Line concepts.

Thus, based on Strategic Management, it is understood that sustainability must start to be introduced into the company's management system through the reformulation of its values, mission, and strategic objectives since this is the only way that will make it possible to harmonize all the decisions and actions undertaken by the company.

To reformulate a company's strategic posture based on the principles of sustainability, first, it will be necessary to analyze the organization's environments, including an assessment of the small entrepreneur's objectives.

The second premise is that, based on the new strategic posture, specific objectives should be formulated, depending on the TBL dimensions (economic, social, environmental) and BSC dimensions (learning, growth, customer, and financial).

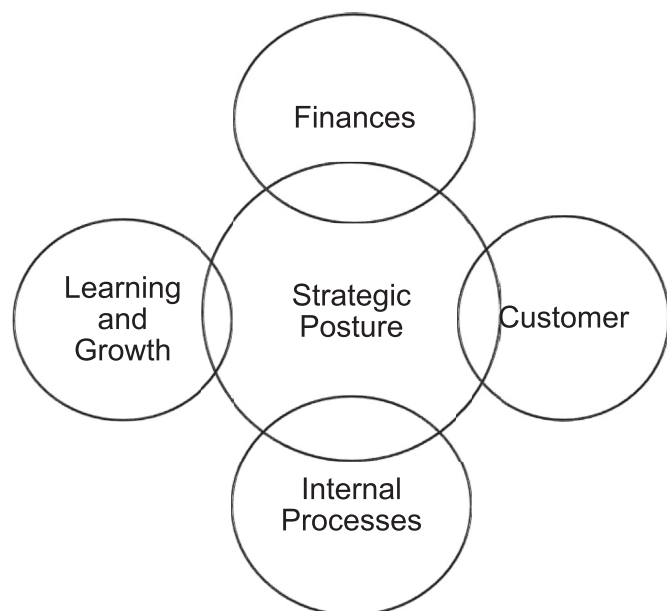


Fig. 1. Dimensions of BSC.

The third premise is that the proposition of specific strategies should seek to achieve each of the formulated objectives. The strategic alignment will go through the sustainability agenda, capable of meeting each one of the proposed actions.

The last premise relates to the need for a control plan, which will allow for the implementation and monitoring of the proposed sustainable strategies, generating information that enables the company to learn and improve its sustainable management in the short, medium and long term.

#### 4. Results

The construction of GES consisted of six stages: Internal Diagnosis (ID) External Diagnosis (ED); Strategic Positioning (SP); Strategic Alignment of the Specific Objectives (SASO); Strategic Map (SM) and Strategic Control (SC). These steps follow a horizontal flow (Fig. 2) in order to facilitate the small businessman during the strategic alignment throughout each one of the stages.

Step 1: Internal Diagnosis (ID) – one must analyze the current company's performance, seeking to identify its strengths and weaknesses, as well analyzing the entrepreneur's purpose in order to align personal perspectives and values with the principles of sustainability. For this step, various analysis tools may be used, such as Value Chain; Value Network; Benchmarking; and VRIO framework (Valuable, Rare, Inimitable resources, and Organization).

Step 2: External Diagnosis (ED) – one must analyze the general and sectoral external environments in which the company is inserted, aiming to identify the opportunities and threats for the new strategic posture based on sustainability. For this step, various analysis tools can be used, such as the PESTEL framework and Porter's Competitive Force.

Step 3: Strategic Positioning (SP) - based on sustainability, the company's new values, vision, mission, and general or strategic goals should be proposed.

Step 4: Strategic Alignment of the Specific Objectives (SASO) – the specific objectives should be formulated as an extension of the general or strategic objectives. These objectives will be identified according to the TBL and BSC dimensions.

Step 5: Strategic Map (SM) – the sustainable strategies should be proposed, taking into account each of the specific objectives proposed in the previous stage. It should be noted that in the first two dimensions of BSC, Learning/Growth and Internal Business

Processes, the operational strategies of the company's management are considered, divided into Institutional Relations (strategies that will seek to strengthen the relationship with stakeholders), Development (strategies that will require financial investment) and Management Strengthening (sustainable strategy for the administrative process). Next, this set of strategies will support the specific strategies directed to the Customer and Financial dimensions (Fig. 3).

**Step 6.** Strategic Control (SC) - the control framework and action plan for the proposed strategies should be developed. Use of Key Performance Indicators (KPI) for the strategies is suggested, defining the responsible individuals, the resources to be used, and the implementation schedule for each strategy (Fig. 4).

##### 4.1. Example of GES implementation

For Munck et al. (2014), one of the steps in the process of a sustainability management model analysis passes through the so-called "face validity," which compares the model and its propositional content with the company's employees' perception. Therefore, the need to evaluate the validity of the proposal detailed in this research was considered, depending on the feasibility of its implementation. For that, a small company was chosen to test the GES development and implementation process and the perception of the results by the small entrepreneur and the company's employees.

As a result of the exercise, although subjective, it was noticed that the GES was, on the one hand, easily understood, due to the strategic map and the proposed control framework. On the other hand, the objectives and strategies proposed through GES did not face resistance against its implementation due to the management model prepared jointly with the entrepreneur and respecting the company's culture and perspectives. Below we can find a description of the GES implementation exercise.

The implementation of the GES tool was tested in a small food company (alias, Doce Brasil) located in the city of Poços de Caldas, in the State of Minas Gerais, Brazil. Doce Brasil has been manufacturing sweets for six years, employing semi-handcrafted methods, utilizing home recipes, and has six employees dispersed throughout the administrative, operational, and commercial sectors.

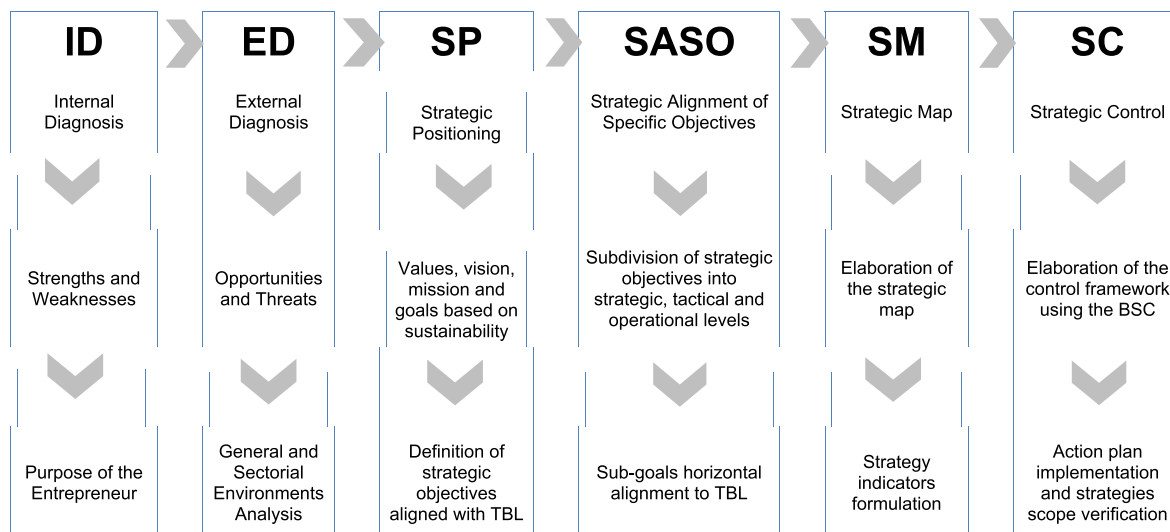
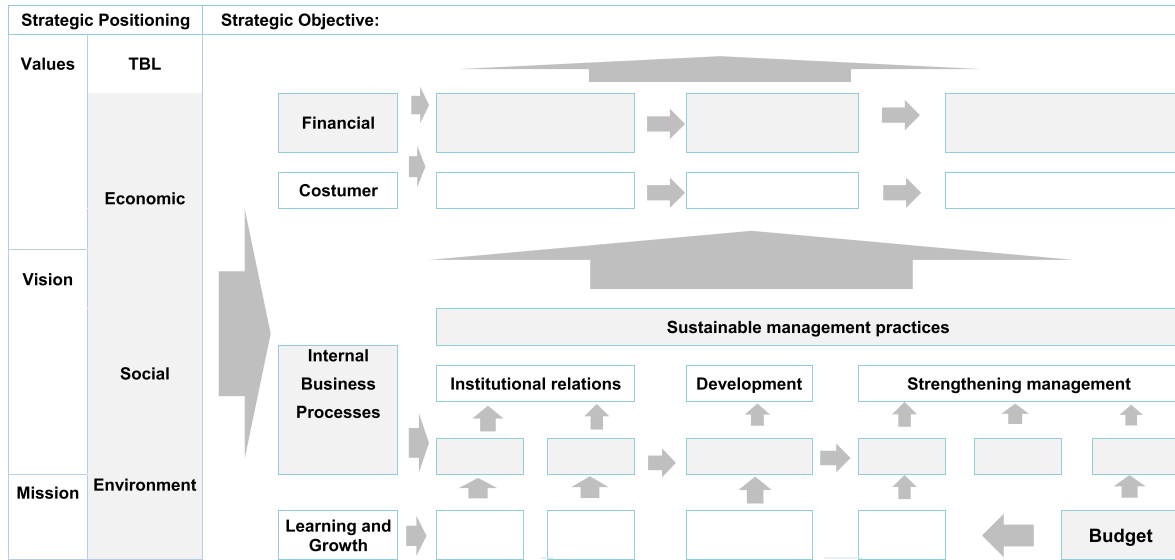


Fig. 2. GES construction process.



Strategic Objective:											
Values	TBL	BSC	Specific Objectives	Sustainable strategies	Control Framework			Action Framework			
					Indicators (KPI)	Goals	Activities	Responsible	Investment	Strategy term	Expected start
	Economic	Financial									
Vision	Social	Costumer									
		Internal Business Processes									
Mission	Environment										
		Learning and Growth									

Doce Brasil's owner showed interest in the possibility of transforming his company into a sustainable business. The entrepreneur has been making efforts to manage his business in a socially and environmentally more responsible fashion.

For step 1 (ID), with the participation of the Company Owner, data was collected through direct observation and via submission of a questionnaire concerning the company's finances, and the Ethos-Sebrae ([Institute Ethos, 2016](#)) questionnaire, developed by the Ethos Institute and Sebrae, the Brazilian Assistance Service to Small Enterprises, and published in 2016, which aims to assess the potential of sustainability insertion in small business.

In step 2 (ED), external environment diagnostic tools were used, such as the PESTEL framework, and Porter's Competitive Forces. After analysis of the internal and external environments, the SWOT tool was used to organize and contrast the realities uncovered in the company's environments, thus reflecting on sustainable

strategies that could eventually be considered.

Step 1 and 2 were developed under the guidance of one of the authors of this research.

Since Doce Brasil's collaboration was contingent on compliance with an NDA, data collected in steps 1 (ID) and 2 (ED) of the process are not presented in this article.

The signed NDA conditioned the development of GES for Doce Brasil to the following assumptions:

- Preservation of the rural family business characteristics;
- Respect to the mutual involvement process in the formulation of strategies;
- To highlight in the new strategic position the entrepreneur's expectations (expansion of new businesses and to seek prominence among the rural producers in the area);



- The scope of the proposed strategies should consider the period between 2019 and 2023 (see Table 1).

Thus, step 3 (SP) proposed the new Strategic Posture for Doce Brasil (Table 2).

In step 4 (SASO), specific objectives were proposed, based on sustainability and aligned to the company's new Strategic Posture, according to the dimensions of TBL and BSC (Table 2).

In step 5 (SM) the Strategic Map was developed, starting with the strategies that will promote the organization employees' learning and knowledge, with the intention of being the basis for improvement of the internal processes and, later, contributing with strategies that will seek to improve products and services delivered to society.

The Strategic Map allows visualizing the rising dependence of efficiency and effectiveness between the strategies proposed for each BSC dimension. Also, on the map, it is possible to observe the alignment between the organization's strategic actions and strategic posture (Fig. 5).

In Step 6 (SC) Control Framework and Action Framework were assembled, where the indicators, goals, activities, the responsible person, the required investment, and the strategies' start/duration periods will be proposed (Tables 3 and 4).

## 5. Outcome considerations

### 5.1. Comparing GES with other sustainable management models

Keeping in mind that literature presents no vast proposal of original models, a set of sustainability management models employed by the organizations was selected to contrast them with the GES model developed in this research.

The first model is the Corporate Sustainability Management System (CSMS), proposed by Azapagic (2003), which, similarly to GES, is incorporated from the Strategic Posture of the company, specifically from the strategic vision. Another characteristic that resembles it to GES is its conformance to the economic, social, and environmental aspects. Although, CSMS focuses on the identification of economic, environmental, and social risks in five phases, starting by defining the sustainable development policy and its planning to later deploy, communicate, and review the system.

Other similarities found between CSMS and GES are the concern with the alignment of the entire system with the strategic vision of the organization, in addition to clearly showing that the CSMS is a system that will be an integral part of the business and will require the commitment of the highest executive level in the organization, while GES comprises all levels.

In terms of differences, GES does not specify the instrumentalization of communication and system review, as proposed by CSMS. However, GES presents more clearly the search for alignment between the company's vision, the social, economic, and environmental aspects, and also between the specific objectives and

strategies. Furthermore, GES proposes a complete transformation of the strategic posture, reassessing the organization's values, vision, mission, and overall goals. Finally, GES, unlike CSMS, presents itself as a sustainable specific, dynamic management model for small businesses.

The second model is the Sustainable Local Enterprise Network Model (SLEN), proposed by Wheeler et al. (2005), based on the idea that sustainable initiatives can thrive in trust-based networks. This network would be formed by private organizations, local communities, non-profit organizations, among other actors. The relationships between the actors which are part of the system are self-managed and seek to add value in terms of economic, social, human, and ecological nature. This model understands the need for network actors to invest both internally and in the network, seeking to strengthen network cooperation and achieve sustainable results (profit, local economic development, increased quality of life, and long-term individual and community self-sufficiency).

The SLEN model, when compared to the GES, implies the need for a change in the amounts allocated to cooperation. The company will need to engage in a holistic view beyond its borders. GES, on the other hand, focuses on the interests of the stakeholders (the small business owner, employees, and customers). One can also note that, in the SLEN model, how sustainability is integrated into the organization's strategies and operations is not explicit. Nor is the way the lack of alignment of interests between the actors within the network is minimized, which could hurt mainly the social and environmental results, according to economic interests.

Even though being GES a model aimed at the implementation of sustainability in the small business in a full and strategic fashion, the strategic approach and use of BSC can facilitate the company's openness and willingness to sustainably interact and collaborate with all local external stakeholders.

The third model is the Hexagonal Balanced Scorecard (HBS), proposed by Cheng et al. (2010). Directed specifically towards corporations, this model adds two dimensions (environmental and social) to the original four BSC dimensions (learning and growth, internal processes, customers and financial performance), unlike GES, which proposes to consider the Triple Bottom Line approach for all strategic decisions within the four BSC dimensions.

HBS goes through stages (strategic planning, strategic communication, performance management, and sustainability assessment). In each of these steps, HBS, in the same way as GES, seeks firstly to develop skills, which later will reflect in the improvement of internal processes, impacting the value offer and the relationship with the customers. In the final part of the process, HBS will use indicators to sequentially assess the impact of its products and processes on the environmental, financial, and social perspectives.

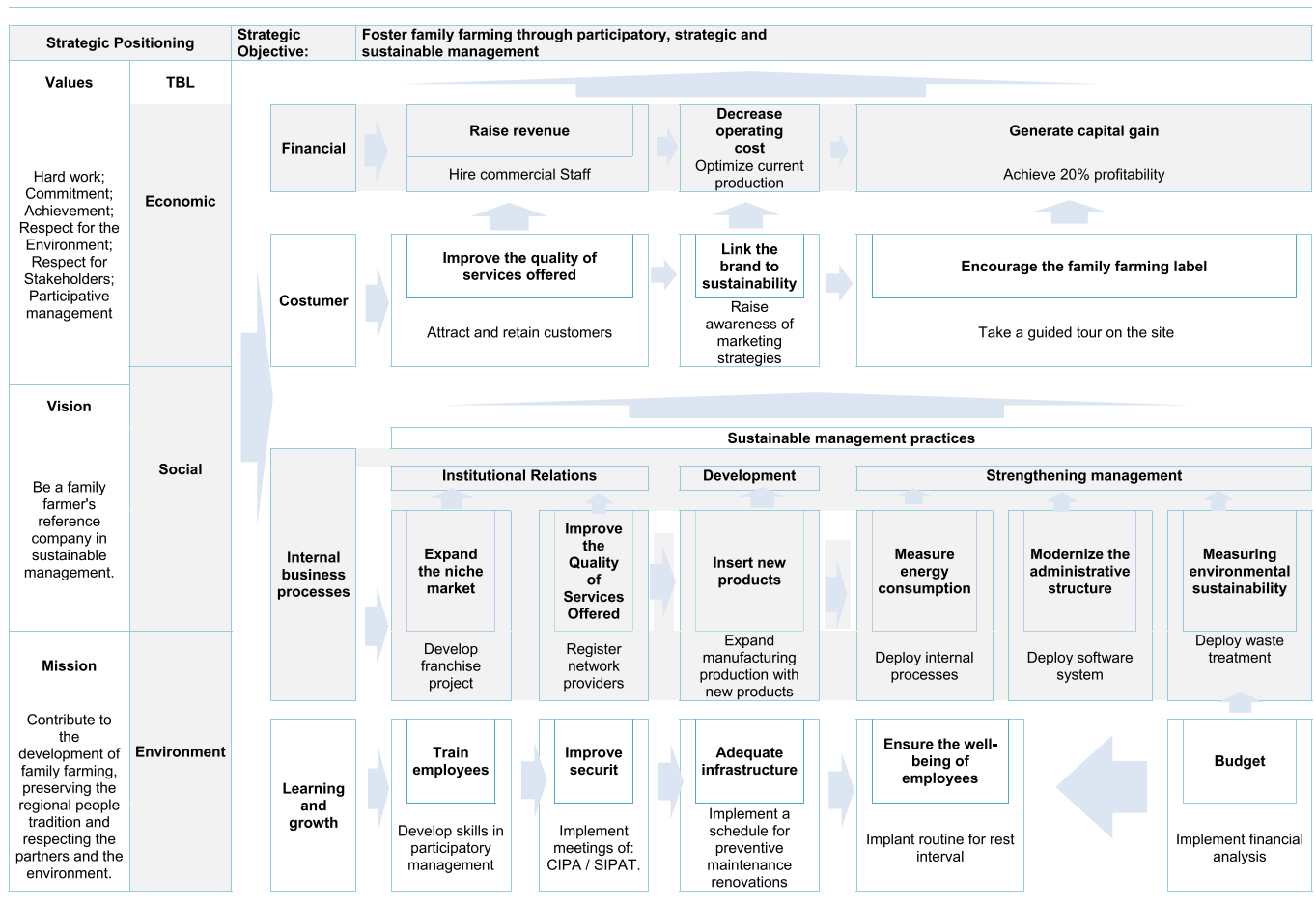
It is worth mentioning that HBS, like the GES model, provides the possibility of managing the organization's sustainability in an integrated and strategic manner. In the case of HBS, a corporate management model emphasizes the importance of developing objectives and strategies at a localized level, i.e., for each business

**Table 1**  
Doce Brazil's strategic position.

<b>Values:</b> Hard work; Commitment; Achievement; Respect for the Environment; Respect for Stakeholders; Participative management.
<b>Mission:</b> Contribute to the development of family farming, preserving the regional people tradition and respecting the partners and the environment.
<b>Vision:</b> Be a family farmer's reference company in sustainable management.
<b>Strategic Objective:</b> Foster family farming through participatory, strategic and sustainable management.

**Table 2**  
Doce Brazil's Specific objectives.

Strategic objective: Foster family farming through participatory, strategic and sustainable management.			
Values	TBL	Specific Objectives	
Hard work; Commitment; Achievement; Respect for the Environment; Respect for Stakeholders; Participative management	<b>Economic</b>	<b>Financial</b>	Raise Revenue Reduce Operational Cost Generate Capital Gain Financial Budget
	<b>Social</b>	<b>Customer</b>	Improve the quality of services offered Link Brand to Sustainability Encourage the purchase of organic products Expand niche market Invest in purchase of organic raw material
	<b>Environment</b>	<b>Internal Business Processes</b>	Invest in new products Measure energy consumption Modernize the administrative structure Measuring environmental sustainability
		<b>Learning and Growth</b>	Train employees Improve security Adequate infrastructure Ensure employees well-being
<b>Vision</b> Be a family farmer's reference company in sustainable management.			
<b>Missão</b> Contribute to the development of family farming, preserving the regional people tradition and respecting the partners and the environment.			



**Fig. 5.** Sweet Brazil's Strategic map.

unit, as this will facilitate coordination and cooperation between stakeholders. Therefore, for HBS and GES, strategic communication

and learning form the backbone of the sustainable management model.

**Table 3**  
Strategic control for financial and customer dimensions.

Strategic objective: Foster family farming through participatory, strategic and sustainable management.									
Specific Objectives		Sustainable strategies	BSC		Action Plan				
<b>Financial</b>	Raise Revenue	hiring of commercial staff	Current Revenue/ Previous Revenue	100%	After Hiring Commercial Team	Strategic Administration	US\$ 100 per seat	immediate	immediate
	Reduce Operational Cost	optimize current production	Cost/Production	10% Reduction	After Hiring Production Leader	Production Leader	US\$ 100 per seat	immediate	immediate
	Generate Capital Gain	profitability of 20%	Profit/Revenue	20% Monthly Profit	Administrative Restructuring	Strategic Administration	zero	immediate	immediate
	Financial Budget	Implement financial analysis	Operational Cycle	100%	Administrative Restructuring after hiring of commercial team	Strategic Administration	US\$ 825 monthly	Medium and Long Term	3 Months to 1 Year
<b>Customer</b>	Improve the quality of services offered	Attract and retain customers	Quantity of New Customers	40% Increase	Hire Third Party	Strategic Administration	US\$ 145 monthly	immediate	immediate
	Link Brand to Sustainability	strategic awareness - Mkt	Quantity of social media comments	Above 10	Deploy Guide Tour Project	Strategic Administration	US\$ 15,000 estimated	Medium Term	3 Months
	Encourage the purchase of organic products	guided tour on the site	Quantity of Purchasings	Above 10	Hire Third Party for Business Plan	Strategic Administration	standard business expenses	Short Term	3 Months
	Expand niche market	develop franchise project	Quantity of New Business	Above 4 per year	Administrative Restructuring	Production Leader	standard business expenses	Short Term	3 Months
	Invest in purchase of organic raw material	subscribe suppliers of the family farming network	Quantity of New Business	Above 1					

**Table 4**  
Strategic Control for Internal Business Processes and Learning and Growth dimensions.

Strategic objective: Foster family farming through participatory, strategic and sustainable management.									
Specific Objectives		Sustainable strategies	BSC		Action Plan				
<b>Internal Business Processes</b>	Invest in new products	expand manufacturing with new products	Quantity of New Products	above 4 per month	factory operational restructuring	Production Leader	standard business expenses	Medium Term	6 Months
	Measure energy consumption	deploy internal processes	Consumption/ Weight produced	Reduce by 5%	behavioral incentive	Production Leader	standard business expenses	Short Term	3 Months
	Modernize the administrative structure	deploy software system	Quantity of Procedure/Process Manuals	Reach 100%	Administrative Restructuring	Operational Administration	standard business expenses	Short Term	3 Months
	Measuring environmental sustainability	Deploy waste treatment	Weight discarded/ Weight Produced	100%	restructuring of the disposal process	Production Leader	standard business expenses	Long Term	6 Months
<b>Learning and Growth</b>	Train employees	develop skills in participatory management	Training Cycle	1 Monthly	Hire Third Party	Strategic Administration	up to US\$ 12.50 per employee	Short Term	3 Months
	Improve security	implement routines CIPA/SIPAT meetings	Training Cycle	1 Monthly	Hire Third Party	Strategic Administration	up to US\$ 12.50 per employee	Short Term	3 Months
	Adequate infrastructure	implement a schedule for building reforms	Weekly Reports	1 Weekly	After Hiring Production Leader	Production Leader	zero	Short Term	3 Months
	Ensure employees well-being	routine for rest break	Weekly Reports	1 Weekly	After Hiring Production Leader	Production Leader	zero	Short Term	3 Months

The main difference between GES and HBS is that the latter does not make it clear how environmental and social perspectives are developed within the organization's internal environment. HBS leaves the impression that the environmental and social aspects are just new functional areas to be inserted in the company while GES comprises horizontal management, allowing for a true understanding of all hierarchical levels.

The fourth management model is the Socio-Economic Syntheses (SES), proposed by Molteni and Pedrini (2010), which aims expressly at the search for competitiveness, profitability, and long-term success of the organization. For this, the model seeks to meet the expectations of stakeholders based on the social and economic dimensions.

Unlike the GES, the SES model holds that the long-term success

of an organization is based on the ability to generate competitive advantage, based on the expectations of the stakeholders (social dimension) and on taking advantage of development, productivity and growth opportunities to improve financial performance (economic dimension). For GES, sustainable management is based, throughout the entire process, on the social, economic and environmental dimensions, seeking not only to meet the expectations of stakeholders but also creating conditions for the development of competencies based on sustainability, starting with the redefinition of the values, vision, and mission of the company.

The fifth model is the Representative Framework for the Organizational Sustainability Event (FRASOR) by Munck et al. (2011), which seeks for organizational sustainability through the development of competencies, both at the individual and collective level.



That is, one tries to improve the quality of individual and collective know-how in a systemic way, aligned with the organizational objectives and the influences of the organizational environments.

This model, like the GES, is also based on TBL, because it proposes to develop three critical skills (social, economic and environmental), but with the difference that in FRASOR three supporting skills are considered for the alignment of the organizational action: eco-efficiency, socio-environmental justice, and socio-economic insertion.

However, differently from GES, FRASOR does not clearly state the operationalization of sustainability insertion in all levels of the organization and in its specific strategic decisions, as well as the control of the whole process, which in the case of GES is supported through the BSC. Another difference between FRASOR and GES is that the former does not explicitly mention the influence of the external environment in the construction of the model.

The sixth model, aimed at small businesses is proposed by Shields and Shelleman (2015), seeks to develop strategies based on sustainability through the use of the SWOT matrix. This model aims to integrate critical issues of sustainability into the strategic plan, through the adjustment between the company's capabilities and its external environment. This means that while this proposal sees sustainability as a market opportunity, the GES aims to transform the entire organization, from the redesign of the strategic approach and the principles of TBL.

The last model, called DEMATEL, proposed by Tsai and Chou (2007), considers ISO 9001, ISO 14001, OHSAS 18001, and SA 8000 certifications to choose the most appropriate sustainability management model for the organization, using cause and effect criteria. On the other hand, GES, unlike DEMATEL, seeks to develop organizational sustainability within the small company, making it possible to implement strategies that meet the particular needs and perspectives.

## 5.2. The GES contribution

For Martins (2006), a sustainable management model must be judged for its usefulness and relevance to the purposes for which it was developed, rather than its absolute validity. That is, a model should not be questioned for its replication in the empirical reality in an exact form since social systems are highly complex and varied.

Thus, for Khazanchi (1996), one way of validating a model, to raise its theoretical awareness and coherence, can be through the answer to the following questions: Is it reasonable? Is it viable?; Is it effective?; Is it pragmatic?; Is it possible to be empirically tested?; Is it predictive?; Is it possible to certify the model in an inter-subjective way?

In the case of the first four questions, one may state that GES strives to holistically insert sustainability into small business management. For, as mentioned by Epstein and Wisner (2001); Figge et al. (2002); Butler et al. (2011); Hansen and Schaltegger (2016); Hahn and Scheermesser (2006); Williamson and Lynch-Wood (2001), to guide a company's management according to the principles of sustainability, one must go beyond the concern with the economic dimension and consider the social and environmental aspects. Likewise, one must make sure that sustainability is not isolated in a department or any specific activity or corporate event, but that it be part of the entire management model and daily activities in all areas.

GES also values strategic alignment in the process of preparing sustainable objectives and strategies. This will characterize GES as a feasible, realistic, and objective tool. Recalling that, as mentioned by Epstein and Wisner (2001), the sustainability strategies tend to be more difficult to be strategically aligned and, consequently, run a higher risk of being erroneously implemented.

GES provides the small business owner with the ability to control the efficiency of sustainable strategies implemented both from the financial and non-financial standpoints. For this, GES integrates into its process the BSC tool, feasible for small companies, as highlighted by Hörisch et al. (2014). Also, as mentioned by Sukkar (2017), the use of the Strategic Map and the Control Chart may facilitate the alignment with the company's strategic posture.

Supported by the principles of Strategic Management (Hitt et al., 2011; Bora et al., 2017), GES emphasizes the need to insert sustainability into the organization, starting by changing the company's strategic posture (values, vision, mission and strategic objective), as this will facilitate building an organizational culture based on sustainability and will facilitate the development of sustainable, individual and collective skills.

Regarding the fifth, sixth, and seventh questions, GES was successfully tested during its implementation phase, but it was not possible to assess its effectiveness in the medium and long term.

As shown by Depken and Zeman (2018), throughout GES implementation, it was observed that initially the entrepreneur's motivations and expectations tended towards potential economic gains, requiring constant guidance from the part of the researcher, to contribute to the construction of knowledge and understanding of the use of the tool and its potential impacts.

As for the applicability of management tools, Johnson and Schaltegger (2015) and Shields and Shelleman (2015) highlight that in the cases evaluated, researchers generally encourage and guide small business owners throughout the process. This allows us to say that in the absence of trained human resources, experienced in the use of sustainable management tools within small companies (as in the case of GES), the presence and constant support of a consultant or a training process for the responsible manager shall be necessary.

GES, among the sustainable management tools available in the literature (Johnson and Schaltegger, 2015), is an option proposed explicitly for small businesses, and even when requiring a consultant or specialist for its implementation, presents itself as a lean, flexible and easy to use tool, which adapts to the needs, perspectives and resources of the company.

## 6. Final considerations

This research presents an alternative model for small companies to strategically insert, operate, and control sustainability throughout their activities. The GES model integrates the theoretical approaches of Strategic Management, the Triple Bottom Line, and the Balanced Scorecard to meet the economic, social, and environmental challenges of a sustainable management model. At the same time, it considers the typical small business challenges such as operational limitations, resource availability, and cultural particularities, enabling the small business owner to develop his own management model and meet his long-term needs while being competitive and permanent.

It is understood that one of its limitations, as shown in the implementation exercise at a small Brazilian company, is that it does not present a specific and self-explanatory guide for the diagnosis stages procedures for the internal and external organization's environments (essential steps for the redefinition of the strategic posture), requiring the company's human resources department to grasp specific knowledge in strategic management or, in any case, the constant participation and advice of an external specialist.

GES is a conceptual model that allows, from the fundamental bases of strategic management, to integrate sustainability in all small business activities. GES will be the foundation of sustainable strategies, whether deliberate or emerging. However, to assess the

real effectiveness of GES, it will be necessary to generate new empirical antecedents.

### Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### CRediT authorship contribution statement

**Marileide Barbosa:** Conceptualization, Validation, Investigation, Resources, Funding acquisition. **Juan Arturo Castañeda-Ayarza:** Methodology, Formal analysis, Writing - review & editing. **Denise Helena Lombardo Ferreira:** Formal analysis, Writing - review & editing, Supervision.

### Acknowledgments

This study was financed in part by the Coordination of Improvement of Higher Education Personnel - Brazil (CAPES) - Finance Code 001.

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