



10

Three Faculty, Two Business Schools, One Goal

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and Saulius Buivys

This chapter explains how three faculty—David Grayson, Ron Ainsbury, and Saulius Buivys connected with two business schools: Cranfield School of Management, UK (Grayson, Ainsbury) and Rotterdam Business School (RBS), Netherlands (Buivys, Ainsbury)—have collaborated over a decade with the single goal of improving the effectiveness and impact of the teaching of corporate responsibility (CR) and sustainability amongst graduate management students (MBAs and other management Masters).

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- We set out the development of three tools, seven steps, Jigsaw Target, and Stages of Maturity (SOMAT) and explain the evolution in their use as an integrating model.
- We describe their use in the teaching of Business Responsibility and Sustainability in the international MBA and Masters students in two business schools: Cranfield School of Management (UK) and RBS (Netherlands).
- We report on the use by graduate students of the RBS to use the tools to analyse businesses and the reaction of businesses to results of the analysis.
- We offer the integrating model as a potential tool to aid the teaching of Business Responsibility and Sustainability in other business schools both with pre-work and with post-work experience Masters students and to form the basis of future research on embedding the principles of responsible business.

This chapter is divided into the following sections:

1. Introduction to Cranfield and the RBS
2. The Seven-Step Model
3. The Jigsaw Target and SOMAT
4. Conclusion and Further Research/Development.

Introduction to Cranfield and the RBS

Cranfield University

Cranfield University is a British postgraduate and research-based public university specialising in science, engineering, technology, and management. Cranfield's School of Management offers postgraduate degrees, such as a highly ranked MBA, as well as executive education and development programmes. It was a founding partner of the ABIS (Academy of Business in Society) and was one of the earliest global signatories of the UN PRME (Principles of Responsible Management Education). As such,

the School's sustainability journey has been captured in several UN PRME Communications on Progress.

The Doughty Centre for Corporate Responsibility was an action-research centre within the Cranfield School of Management from 2007 to 2017. The centre worked closely with academia, business, and other partner organisations and networks to teach, research, and publish (books, articles, reports, and practical how-to guides). In addition, the centre took on a limited number of consulting assignments and runs bespoke courses and workshops for business. It is now part of the Cranfield Sustainability Network.

Rotterdam Business School

The Rotterdam University of Applied Sciences comprises nine teaching institutes (some 36,000 students) and five research centres. A wide variety of programmes is offered with the focus of education closely connected to developments in the metropolitan region of Rotterdam.

The RBS is the international arm of the HR Business School at the Rotterdam University of Applied Sciences. The RBS offers three bachelor's degrees and three master's degrees.

For a number of years the RBS has used an "Inside-out Outside-In" approach to development of study programmes and teaching to ensure that students are exposed to real-life issues as part of their learning. Businesses are actively engaged in the education process by providing real-life questions and challenges they are facing (outside-in) to students who are expected to deliver innovative advice and solutions (inside-out).

This approach has allowed RBS to evolve the way in which we teach graduate students about being a responsible business. The three master's degrees are structured with specialist topics built on a base of a number of core modules. One of the original core topics was "Business Ethics and Policy". This was expanded into a course titled "CSR" (corporate social responsibility) which itself evolved into "Managing Corporate Sustainability" in which we focus the students on embedding sustainable business practices into everyday operations of businesses, large and small.

The Seven-Step Model

The Model

In 2001, David Grayson and Adrian Hodges developed a Seven-Step framework for companies wishing to manage social, environmental, and economic (SEE) risks and opportunities. This was part of their book *Everybody's Business: Managing Risks & Opportunities in Today's Global Society* (Grayson & Hodges 2001).

They subsequently developed and refined the model and this was published in *Corporate Social Opportunity!: Seven Steps to Make Corporate Social Responsibility Work for Your Business* (Fig. 10.1) (Grayson & Hodges 2004).

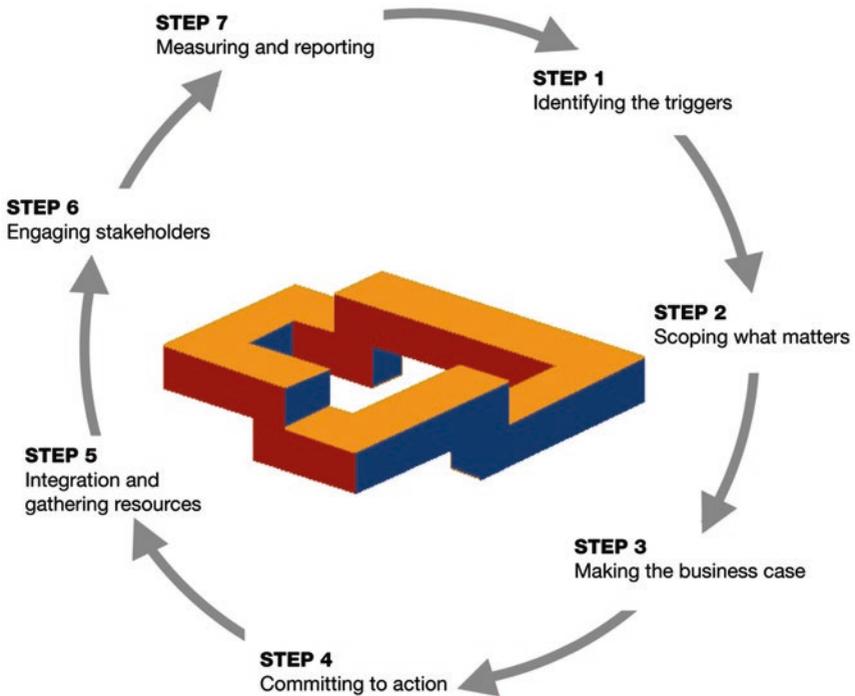


Fig. 10.1 The seven steps

Seven steps has been used as a teaching model, first in Cranfield University, and then at the RBS (Table 10.1).

Testing in the Classroom Phase

Cranfield

When David Grayson was appointed to set up and run the Doughty Centre for Corporate Responsibility at Cranfield School of Management in 2007, one of his first initiatives was to establish a new MBA course elective on managing a sustainable business. This used the Seven-Step model as the spine of the course. This elective was run on circa 12 occasions with both the full-time and executive MBA students between 2008 and 2014 by when it had been superseded by a core, compulsory course.

Table 10.1 The seven steps

Step 1:	It is about how a combination of changes in the external environment and heightened expectations from stakeholders cause triggers that impact an organisation. These triggers can stimulate revision of organisational strategies and operational practices.
Step 2:	Scoping what matters is about identifying the material impacts that an organisation has.
Step 3:	Making the business case is about how to build the justification for the proposed new organisational strategies, informed by organisational considerations and by overall organisational goals and business drivers.
Step 4:	Committing to action is about the adoption of new strategy and the implications/links to organisational values, leadership, governance, organisational purpose, and the value of making public commitments.
Step 5:	Integration and implementation are about putting the new strategy into practice and embedding across the organisation in strategic business units and functions.
Step 6:	Engaging stakeholders involves engaging both internal and external stakeholders in implementation of the new strategy, including partnering with other companies, non-governmental organisations (NGOs), academia, and public bodies.
Step 7:	Measuring and reporting are about collecting and disseminating data on the implementation of the new strategy and using this to trigger further progress and a further iteration of the seven steps for continuous improvement (see Fig. 10.1).

RBS

In 2012 Saulius Buivys, inspired by David Grayson's approach towards CSR as presented in the seven steps book, replaced an existing RBS course "Business Ethics and Policy" with a new course "Corporate Social Responsibility" as a core module for the three RBS Master programmes: MCE—Master in Consultancy and Entrepreneurship, MFA—Master in Finance and Accounting, and MLM—Master in Logistics Management.

The module description read: "Through following a 7-step approach to Managing Sustainable Business, this practical, "how-to" course aims to equip students interested in promoting responsible business with the tools and techniques needed to embed sustainability into business purpose, strategy, and practice. These include identifying and assessing the triggers for taking a more socially responsible approach to business, scoping a company's most material environmental, social, and governance (ESG) issues, and how to build the business case for corporate responsibility. These topics were covered in six lectures (28 contact hours).

Students were originally assessed by means of an examination focused on analysing a specific CR case study. We decided that this was limiting the range of competences that we could assess. We changed to an assignment. This allowed students to practise and demonstrate a wider range of learning: specifically, analysis, critical review, application and operationalisation of theoretical frameworks, and team work. This course ran successfully for three years.

Feedback from Students and Businesses

General reaction of the students in both Cranfield and Rotterdam was positive. They liked the highly participatory nature of the course delivery and appreciated discussions on a variety of tools which could be used to integrate responsible business elements into strategy.

This inspired Buivys and Ainsbury to develop a case study based on the Seven-Step model which was integrated into teaching and has allowed students to understand even better how the Seven-Step model could work in a company.

The Jigsaw Target and SOMAT

Developing the Jigsaw Target

At the annual ABIS Colloquium held at Cranfield University in 2008 Cranfield doctoral student David Ferguson, who had developed his PhD thesis looking at embedding sustainability in the UK subsidiary of EDF (EDF Energy), presented the concept of the bullseye target—a set of parameters which could be aimed at by responsible managers.

This model encompassed all the elements that were later cited in the 2010 Accenture/UN Global Compact survey of CEOs of companies which are signatories to the UN Global Compact: such as board oversight; sustainability embedded in strategy and operations of subsidiaries; embedded in global supply chains; participation in collaborations and multi-stakeholder partnerships; and engagement with stakeholders such as investors.

Grayson and Ainsbury subsequently refined the Ferguson model. They explicitly incorporated the importance of leadership (“top down”) and employee engagement (“bottom up”). They also included more operational enablers such as knowledge management and training for sustainability; engaging a wide range of stakeholders other than just investors (important though it is better to explain to investors how sustainable development will change the strategy of business and to cultivate stewardship i.e. long-term shareholders rather than share-traders) and the role of the specialist CR/sustainability function (Fig. 10.2).

For a long time, Grayson and Ainsbury called this the “Bulls-eye” model after a shooting or archery target, where the aim is ultimately to score a bullseye—the centre circle of the target. They came to recognise, however, the inherent weaknesses of this term, as it suggested a static and disconnected set of components.

In applying the metaphor to business, Grayson and Ainsbury realised that an organisation must actively manage both the inner and the outer rings while aiming at the centre: the bullseye. Consultees on earlier drafts of their 2014 paper, “Business Critical: Understanding a Company’s Current and Desired Stages of Corporate Responsibility Maturity”,

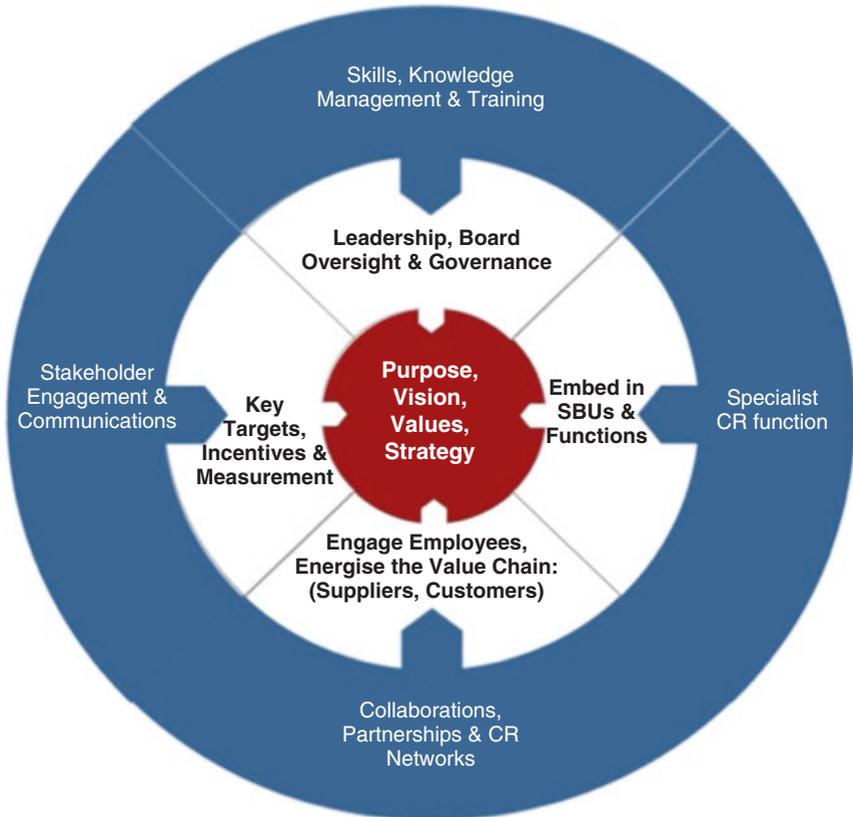


Fig. 10.2 The Jigsaw Target

suggested a pyramid as an alternative. In the end, they retained the “target” but added in a “jigsaw” motif to suggest the inherent inter-connectivity between all the elements. They are not independent of each other. Thus, for example, collaborations/partnerships/networks (Operational) should relate to Energising Value Chain (strategy); Management Skills, Knowledge & training (operational) should relate to Engaging Employees (strategy); Communications and stakeholder engagement (operational) should relate to key targets and measurement, incentives (strategy); specialist function (operational) should relate to embedding in strategic business units and functions (strategy), and so on. In order to achieve

sustainability all components of the model need to be aligned. Further information can be found on the Jigsaw Target, in Ainsbury R., Grayson D, Business Critical, Doughty Centre for Corporate Responsibility, Cranfield 2014.

Developing Stages of Maturity (SOMAT)

There have been several attempts to provide a definition for the activities of a company that are focused on more than just the immediate needs of its business model.

Generally speaking, while different epithets are used to describe stages, there is more or less agreement that the spectrum commences on one end where companies are in denial of any responsibility other than to make profit and take no responsible action whatsoever, while at the other end are companies who are, in some way, transforming the way they (and others) do business.

The first stage is one where the response of the business is a type of denial. “This has nothing to do with me or my business.” This stage is variously described as Reactive, Defensive, or Rejection. Dunphy adds a variation of denial, calling out a group as Stealthy Saboteurs—entrepreneurs with no hint of ethics who see an opportunity to climb on board and take advantage of the new.

The second stage is where the company moves to a more defensive posture and seeks to comply with the minimum change that either meets regulation or what is perceived as enough to satisfy the more active stakeholders. This stage is described as Defensive, Compliance, or Engaged.

The third stage is where management sees a direct business benefit in some form (e.g. reducing cost by reducing waste or energy consumption). Clarkson describes this stage as “accommodative”; “managerial” is used by Zadek. Dunphy calls them “Efficient”, Mirvis and Googins call this stage “Innovative”, and Kramer and Kania would call this the start of the “Offensive” stage.

The fourth and fifth stages are where the company is becoming proactive in some way. Clarkson merely has one group he calls “Pro-active”. Most other writers set out two separate stages—the first, where companies

believe that there is some form of competitive advantage to be gained by being pro-active—these seek out opportunities to use responsibility as a lever for corporate reputation and strategic advantage. This stage is described as strategic, pro-active.

The fifth stage is where the company has realised that complex social problems may not be solved by one company working alone, there is no competitive advantage, that business value is at stake unless the whole industry works together. Companies in this stage may variously be described as Civil or Champions. Some posit that this stage is an ambition, an horizon that is never reached for as a company approaches the standards change.

Cranfield's Doughty Centre was developing and refining its own model for embedding sustainability since it began. Zadek's model of SOMAT was adapted by the Doughty Centre as the basis for a one-day Change-Management workshop it ran for CR professionals, on behalf of the UK CR coalition Business in the Community from 2008.

At the same ABIS Colloquium, where David Ferguson presented his embedding bullseye, Professor Dexter Dunphy spoke of the six-phase model he and others had developed in Australia, colourfully describing phases with titles such as "bunker wombats", and "transformative futurists" in addition to "stealthy saboteurs" mentioned earlier (Dunphy et al. 2003).

Inspired by Zadek and Dunphy, David Grayson experimented with a five-stage model, "SOMAT". The SOMAT model was used by the Doughty Centre in a major consulting assignment for The Crown Estate in 2008–2009, working with their senior management team to develop a sustainability strategy for the organisation. In turn, the SOMAT framework combined with the Jigsaw Target led to the development of a practitioner workshop that was first used with companies in 2009 at a conference organised by the Australian Centre for Corporate Public Affairs in Melbourne. Grayson's experience using the enlarged model (Jigsaw Target and SOMAT) to analyse the evolution of the sustainability strategy of the UK retailer Marks & Spencer was presented at an

international conference in Bocconi, Milan in January 2011 and was subsequently published as a case study in *The Journal of Management Development* (Grayson 2011). The same model was then used to explain Unilever's evolution (Grayson & Exter 2012).

Meantime, Ron Ainsbury, who had been appointed a visiting fellow of the Doughty Centre in 2009 and commenced guest lecturing at RBS in 2010, started to collaborate with Grayson on the development and embedding of SOMAT and the Jigsaw Target. Their findings were presented and discussed at a workshop hosted by Legal & General. Legal & General then hosted the launch of their occasional paper (Ainsbury and Grayson 2014) summarising progress at an event in May 2014. An abridged version of the paper was subsequently published by Ethical Corp in their monthly magazine in August 2014 (Ainsbury and Grayson 2014).

Cranfield's Stages of Maturity

- Stage 1: Denier—not recognising any responsibility for a company's SEE impacts;
- Stage 2: Complier—following laws and common business practices in dealing with SEE impacts;
- Stage 3: Risk Mitigator—identifying material SEE impacts and reducing negative impacts to mitigate reputational, financial, regulatory, social “licence to operate” risks;
- Stage 4: Opportunity Maximiser—reducing negative SEE impacts but also now systematically seeking business opportunities from optimising positive impacts the business has;
- Stage 5: Champion—both embracing sustainability in its own value chain, but also collaborating with others and advocating public policy changes to create sustainable development.

Using the Models in Teaching

Experience at Cranfield

The SOMAT and Jigsaw Target models have formed a key part of teaching with some 500 senior executives participating in the Cranfield Development Programme. They have helped to provoke discussion and reflection amongst the executives about where their own organisation currently is and where it aspires to be on SOMAT. The models have also been used in MBA, executive MBA and specialist Masters in Management & Corporate Sustainability and other MSc courses as key tools to understand attitudes towards CR, as well as actual performance.

Experience at the Rotterdam Business School

It has been at RBS, however, where a fuller and more extensive use of the models has evolved over the last seven years. As a visiting lecturer at RBS, Ron Ainsbury was asked to present a course on business ethics to executive MBA students. As he explored updating the course content he was interested to consider whether or not SOMAT and the Jigsaw Target would make sense in smaller companies outside the UK. He decided to do trial of an assignment: “analyse the company you work for using SOMAT and the Jigsaw Target”.

The feedback from the executive MBA students was positive. First, there was no difficulty at all in understanding the main concepts. Second, the students found that using the Jigsaw TARGET components allowed them to see just how pervasive was their company’s approach to being responsible and sustainable.

Ainsbury shared this experience with RBS Research Lecturer Saulius Buivys. They agreed that the subject should have a higher profile within the Masters programmes. Buivys successfully argued the case with his Graduate Department peers. Together they designed a new course, Managing Corporate Sustainability (MCS) (56 contact hours) to replace the CSR course (28 contact hours).

Managing Corporate Sustainability (MCS)

The MCS course is taught over a period of eight months with content of the course divided into three parts.

Part 1

During this first part, Ainsbury provides an introduction to the basic concepts of being a responsible and sustainable enterprise in the twenty-first century. There are six face-to-face sessions where key concepts are introduced and explained with students pointed to additional reading. Each session is designed to be interactive with students being encouraged to explore answers to selected questions online during the class.

The first lesson explores the evolution of CR, reviewing the social and environmental issues that face the world in the twenty-first century, and how these are affecting, or have the potential to affect, business value. Therefore, just as businesses are already doing with economic and commercial risks—the potential impact of ESG risks need to be assessed, a response strategy developed and embedded into operations.

The second lesson introduces the concept of purpose and the discussion centres around the purpose of various businesses. Students explore why businesses start and look at the driving forces behind contemporary start-ups that have grown exponentially—typically with a social purpose embedded.

The third lesson then introduces the concept of SOMAT and the TARGET—essentially culture change, change in any management process typically requires leadership setting direction and goals, and then a business builds on successive stages of development as they proceed along the new path.

The fourth lesson explores collaboration and the need for various disparate groups to work together in order to produce solutions to social and environmental problems. A contrast is made between typical business issues—which require internal cooperation and potentially some outside resources to resolve—but are usually relatively straightforward—and

typical social and environmental issues which are complex and often require multiple stakeholders to work together to affect a solution.

The fifth lesson discusses the opportunities for new business models—using social and environmental issues as spurs for innovation. Several current examples of entrepreneurs and new business models emerging are set out and a challenge issued to the students—if these entrepreneurs can do this what could they do in their home countries?

The sixth lesson reviews the current literature setting out the business case for being a responsible business.

Part 2

The second part of the course is delivered by Buivys via three four-hour workshops during which students are taught how to identify opportunities arising from sustainable and responsible business practices and how to incorporate these practices into every aspect of running the business.

The main objective of the first workshop is to set a stage and provide guidance and tools in writing a case study and teaching notes on evaluation of CR in the company. During this workshop participants discuss how to develop and write cases study and teaching notes. Students also revise their understanding of the SOMAT model which was discussed during the first part of this subject. This is crucial as the model is required to be used by students as a core tool while working on their group assignment (more detailed information about this assignment is provided later in this chapter).

The main focus of the other two workshops is the Grayson and Hodges Seven-Step model which provides guidance on how to integrate elements of responsible and sustainable business into various aspects of business. Buivys starts with covering the first three steps of the model which includes: identifying the triggers and opportunities, scoping what matters, and making the business case during the third workshop. The remaining four steps—committing to action, integration and gathering resources, engaging stakeholders, and measuring and reporting—are covered in the fourth workshop. These workshops are designed to be closely

linked with the knowledge gained during the first part of the course taught by Ainsbury. However, if the first part is based on knowledge building, the second part of the course is focused on operationalisation of it. Buivys uses an extended teaching case he and Ainsbury developed: “The Path to a Sustainable SME: The van Houtum Story” (Ainsbury & Buivys, 2013) to illustrate and check student’s understanding of the model through these workshops.

Part 3

In part 3, students are grouped according to their degree specialty and attend two workshops in which the issues relating to managing responsibility and sustainably specific to their degree programme¹ are discussed.

MCE:

- The Circular Economy: what opportunities for new business models?
- Social and Environmental issues: what new business opportunities? New business models such as B-Corps?
- What role can consultants play in helping their clients become more responsible and more sustainable?

MFA:

- Assets pricing in the circular economy
- Carbon pricing
- Corporate governance and ethics

MLM:

- Sustainable supply chain management

Assessment via Assignments

Students are assessed via two assignments. The first is an individual assignment and is set and supervised by Buivys. Each student is given a tailored question and needs to respond by presenting a 4000-word essay on the assigned topic. A typical essay might be to research six companies that are taking the lead in the student's home country, choosing six companies that are leading the way in being more responsible or sustainable using the taught models.

The second is a group assignment where the JIGSAW Target and SOMAT come into play.

Students are given a detailed briefing paper to help them to prepare their assignments. The students are required to self-form teams of three (although by special request lecturers allow teams of two and four), choose a company with certain criteria as a guide, analyse the company using the JIGSAW Target and SOMAT, and then write up the results as a case study.

The structure of the assignment has been modified over the past two years. At first students were just asked to provide the assessment. As an improvement, Buivys then introduced the concept of writing the assignment as a case study—complete with teaching notes. This step provides useful, extra learning experience for students as they were forced to consider how they would use their company assessment to teach other students at least three critical lessons related to MCS.

Ainsbury and Buivys have added a requirement that students provide their assessment to the company and ask the company for feedback on their assessment.

Final Course Workshop

A final workshop is held in part 3, after students have submitted their group assignment. This session provides an opportunity for students to share their experience in conducting the research, writing the case, and teaching notes. It is an opportunity to explore their experience in using

the Jigsaw Target and SOMAT tools in their evaluation of their case companies.

A modified version of this three-part programme was also taught by RBS as blended learning (online webinars plus local tutors) to students in Brazil as a result of a collaboration negotiated by Buivys with INEPAD—Instituto de Ensino e Pesquisa em Administração in Ribeirão Preto.

Feedback from Students and Businesses on SOMAT and TARGET

The RBS team's experience has been very positive.

- The Jigsaw Target and SOMAT are very useful tools for allowing students to analyse a company and assess its responsibility performance.
- Students have found that analysing a company in this way helps them understand better the complexities of being a responsible business.
- With modest adaptations,² the models can be used effectively with SMEs and NGOs.
- Companies that have been analysed have found the analysis illuminating and helpful.

Enterprises Studied

A total of 119 different enterprises have been studied by MCS students since 2014 with one Netherlands family business being studied twice by two different student groups.

Due to the spread of students, most of these businesses were in either the Netherlands (35) or Brazil (35) with 26 coming from Asia, 15 from other European nations, 6 from Central & South America, and 3 from Africa, making the total of 120 assignments.

Most of the enterprises (69) were private or family owned, while 9 were government-owned enterprises, 2 were NGOs, and the remaining 40 were local subsidiaries of or joint venture with multinational businesses.

Student Evaluations

Students are regularly asked to evaluate their experience in using the TARGET and SOMAT to evaluate their chosen company.

Overall, students respond positively to the SOMAT and TARGET describing these as “very useful” tools.

SOMAT

“This tool provides an indication of which direction (the business needs) to move.”

TARGET

“All the elements in the model provide a yardstick to measure if the company is sustainable or not.”

The experience of most students has been that being required to apply the Jigsaw Target and SOMAT to a live company gave them a much better understanding of the principles of responsibility and sustainability as covered in formal lectures. Moreover, being required to write up their case study, complete with teaching notes, was found to be a good way of checking what they have learned. The case-studies also add to subsequent teaching experience.

Business

The TARGET model and the SOMAT model have proven to be broadly applicable across a wide range of enterprises—with a few recommendations on what adjustments might need to be made when applying the model to SMEs.

Company Feedback

In recent iterations of the assignment RBS has asked for feedback from individual companies that have been analysed, and who have received a

copy of the student analysis. This feedback is emailed directly to the course supervisor. The response from most companies has been positive.

Vietnamese Bank:

Your report ... gives us an overview of our comprehensive performance on all activities. The teaching note has pointed to a few significant issues that we are considering. Almost all of the student recommendations sound acceptable. However, there are a lot of challenges to implement sustainability. As you know, every business wants to earn profit to pay to its shareholders.

Indian Software business:

We appreciate the detailed analysis and synthesis of the materials which will support us to embed sustainability in the long run. Some of the recommendations can be implemented with immediate effect but to implement some other recommendations will take a certain period of time.

Bangladesh Enterprise

We want to become a role model of corporate sustainability in Bangladesh. We have been planning for this sustainability strategy to embed in our corporate culture—we think we are on right track to achieve this. The corporate responsibility target model developed by Doughty Centre for Corporate Responsibility is very interesting. Our Managing Director has talked about integrating CSR into core values, strategic and operational stages as well. We understand to be a role model in corporate sustainability we need to make overhaul changes in board oversight & corporate governance, incentives & performance measurement, key target, and last but not least leadership to align with our sustainability implementation target.

Vietnam Medium-sized Enterprise

It is very interesting that there is a model to help us having a holistic view about our plan, what we are doing, and what we can do to improve our sustainability strategy. We are actually thinking of applying this model to our company not only in this sustainability plan but also in other plans since it provides detailed information.

From a Dutch SME

We are very satisfied with the research and analysis. Taking part in the assignment with the students made us realise that we are on the right track but that there are improvements that can be made to become even more successful in terms of corporate sustainability.

Vietnamese mid-sized enterprise

I spent some time reading the model of sustainability and the five stages. I am interested in the explanation of each definition.

From a Dutch family business:

We're very satisfied and pleasantly surprised by the analysis and assessment of the students. Even though the period in which they assessed our organization was relatively short, they managed to get to the core of our CSR-policy. Their transparent and constructive way of reporting and their useful tips help us getting better insight in our efforts and shortcomings.

The model is very clear and useful for understanding what action is needed or advised and on what timescale. The visualization of the model in a manageable table also works very well when informing staff and management on how we're doing and where we can improve.

From a Vietnamese SME

I think the model is interesting tool to assess our current sustainability progress and help us have higher understanding of corporate sustainability.

Further Potential Developments

There are several exciting areas for further development.

- First, the models appear to be substantial tools and could be further refined and tested.
- Second, the use of these models as the basis of a practical assignment, combined with the requirement to present results as a teaching case to share learning with other students, has proven to be a successful method of embedding an understanding of the concepts of CR and sustainability.

- Last, the models have the potential to be further developed as an analytical tool enabling companies to develop their own SOMAT paths to the Jigsaw Target.

Refining the Models

A recent publication by Bain & Company, “Achieving Breakthrough Results in Sustainability”, based on a survey of 300 companies engaged in “sustainability transformations” coupled with detailed interviews with heads of sustainability for major companies that have been recognised for their results, provides verification of several aspects of the Jigsaw Target and the change of mindset required to progress through the SOMAT.

Bain developed four guidelines which echo elements of the Jigsaw Target and the seven steps (Table 10.2).

The most common suggestion from our students related to differences between what one expects for a large corporation versus what might be the case in small to medium-sized enterprise, for example, the role of a specialist manager for CR.

Several of our Asian students felt that there might be different kinds of “Denier/Complier” and suggested the following (Table 10.3).

There is potential to work with others on testing and refining the model and the table of guidelines that are used. One area where we can develop the concept further is the description of Champion. In our view there are no “Champions”. Our concept is that Champion is a moving

Table 10.2 Bain versus Jigsaw Target

Bain & Co	Jigsaw Target	Seven steps
Making clear public commitments with quantitative targets	Key targets, incentives, and measurement	Step 4
CEO leadership	Leadership, board oversight and governance	Step 4
Change throughout the organisation	Engage employees, energise the value chain	Step 5
Incorporate sustainability into daily decision-making	Embed in strategic business units and functions	Step 5

Table 10.3 Students' suggested modification of Denier & Complier Stages

Denier:	Regards rules, regulations, and standards as an impediment to making a profit
Evader:	Businesses actively seeking loopholes or shortcuts around rules and regulations
Forced Followers:	Forced to comply with rules and regulations but without real conviction and no vision
Complier:	Complying with rules and regulations as a minimum standard for risk management

target. A company breaks new ground but then others follow and what was once Champion behaviour becomes the norm.

After further study, we also suspect that our existing models do not give sufficient emphasis to organisational culture and culture change to embed sustainability successfully.

Refining the Teaching

All three authors are interested in helping lecturers in other institutions to build capacity in teaching these models.

For lecturers interested to include in their teaching programme a SOMAT/TARGET assignment and have students choose a company, analyse the company (including interviews with company personnel), produce a report on the business, discuss findings with the company, and report on the company's feedback.

We will be able to provide:

1. Brief PowerPoint presentation setting out the concepts
2. Detailed assignment description
3. Marking rubric for the assignment.

We need to emphasise that the concept of SOMAT is a continuum rather than a series of easily categorised, discrete stages. Companies may be assessed as being at different stages for different elements of the Jigsaw Target.

Developing the Consulting Possibility

Feedback from companies has been positive with many appreciating the “snapshot” provided by the student analysis. Some responses suggested that it would be nice to have more measures that they could use as a benchmark. There is potential for collaboration in setting out what might be benchmarks. There might also be the possibility of developing “how-to” manuals for each of the elements of the Jigsaw Target.

Conclusion

As pressure from mainstream investors as well as other stakeholders on businesses to embed sustainability grows, so too will the capacity of business schools around the world to teach the subject effectively need to grow. We hope our experience with students from more than 30 countries across the world can help build that capacity.

Notes

1. See explanation in Section “[Testing in the Classroom Phase](#)”.
2. For example, a few SMEs have need of a corporate relations specialist, but might need to have someone dedicated to the function as part of a broader role.

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