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Integrative Understanding of Sustainability Development Orientation in Business Strategy Based on the Stakeholder Perspectives

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Abstract

This study aims at understanding sustainability development in crafting business strategy based on the stakeholder perspectives. The sustainability development is an important concept since Brundtland Report in 1987 concluded that business sustainability in the future has to think future generation. The business strategy is supposed to have a future orientation by consideration all business risk and consequences. In this case, a business is not only related to big companies that produce high profitability, but it can be also related to medium and small companies providing goods and services to the target market. The consideration of business impact on economic, social and ecology is included in every business planning and execution strategy. The implementation of sustainability development is also supported by stakeholder perspectives. The three elements of sustainability development are in line with the stakeholder perspective. The stakeholder perspective consists of the orientation toward consumer, employee, supplier, government, environment, community, government, and non-governmental organization. In other words, stakeholder perspective can support the implementation of sustainability development. Therefore, this study highlights:

1. To provide the framework of sustainability development.
2. To provide the framework of stakeholder perspective.
3. To link the relationship of sustainability development, stakeholders perspective, and crafting business strategy.
4. To provide the measurement of sustainability development and stakeholders perspective.
5. To relate the existing of recent research presented in the First International Scholars Conference in Taiwan [AISC-Taiwan 2013] with the concept of sustainability development.
6. To support the existing and following policy to strengthen the implementation of sustainability development in the future.

This study is a conceptual study by doing literature review based on secondary research. The previous studies of sustainability development become the bases to understand the development of the study. The literature development of stakeholder perspective is also explored to help understanding the relationship of its role in supporting the sustainability development analysis. Some successful companies are also explored to provide the real implementation of sustainability development and lessons to learn. This study also provides policies to support the implementation of sustainability development.

Introduction

Long-term growth for organization entity requires that organization should be properly and better managed. The business strategy must be carefully planned in order to satisfy all stakeholder constituents. Sustainability orientation becomes the priority for organizations with long term profitability. The Brundtland Report in 1989 defined sustainability as the capacity to meet the needs of the present without compromising those of future generations (Brundtland, 1987). It is outlined in great effort how organizations have tried to improve their impact business operations toward a triple bottom line including people, planet, and profit. Sustainability development also aims to pursue development that promotes the best possible quality of life over an indefinite period of time which can extend to the whole globe (Schaltegger & Burritt, 2005). Corporate sustainability has three dimensions of economic, ecology, and social. Economic capital consists of financial capital (equity, liabilities), tangible capital (equipment) and intangible capital (knowledge, reputation, leadership, culture); ecological capital consists of renewable and non-renewable resources; and social capital refers to security, social cohesion, or culture identity of human being (Kleine & von Hauff, 2009).

In the 1960s, the theme of sustainability was already discussed; however it was oriented through economic growth (Window on the World, 2011). In 1964, Udall (in Window on the World, 2011) has stated that “the long term measure of a society will not be found only in the yardstick of gross national, but more in the meaning of citizenship and the quality of individual life”. Starting that period, there is discussion sequence highlighting of sustainability insights including environmental damages caused by development programs, ecology movements, protection of land and communities, inequality of economic, food, and environmental. In other words, organization or business sustainability is defined as the total effort of a company including its demand and supply chain networks and reducing its impact on ecosystem (Svensson and Wagner, 2011). The emergence of the sustainability developments to be discussed further is driven by following aspects.

First, ecological trends regarding natural resources are government priority. There is wide consensus concerning on global warming due to climate change. The preserving energy, better raw materials sourcing and wasteful management must be managed (Høgevoid & Svensson, 2011). The depletion of natural resources and natural environment becomes the big agenda for organization entity including business entity and society (Belward et al.2009).

The great attention of climate change due to business process occurs around the world without any exception. It is supported by the United Nations Conference on Sustainable Development in June 2012. This conference pursues to focus on continuing Millennium

Development Goals that have been implemented by all countries in the world (Lingán et al., 2012). Sustainable Development goals are intergovernmental goals that are open to all stakeholders. In the conference, the members have already elicited some key principles for implementing sustainable development including sustainable energy, food security, water and sanitation, gender equality, climate change, green economy, and biodiversity protection. Government cannot work alone in implementing sustainable development including these vast areas, therefore the participation and contribution of business and social organizations and society are needed indeed in this process. This program acquires tremendous efforts because it has a wide scope impact.

The second, the attention to sustainability orientation is very important to discuss because business process and network have complete path from supply chain management, transportation, manufacturing, engineering, design, logistic, channel management or distribution center. All have consequences related to natural environment. For example, when it comes to raw materials and energy from supplier side, it will be related to use renewable and recycled materials that can be recyclable or not. It has to work systematically and to minimize its carbon footprint on earth. At least, there is a strict environmental requirement for raw materials and product specification. On the following process, transportation for example is related to fuel consumption. A fully loaded truck bringing materials into production plant has the impact on the natural environment. Even employees in business process have the consequence on environment. Employees have to be well informed concerning product management and contributing business sustainability (Høgevold & Svensson, 2011).

The third, the survivability of business entity must be coordinated with all aspects of environment both coming from internal and external. External resources are limited so the management has to well organize them by supporting them. Long term profitability cannot be achieved without focusing on the impact on the natural environment, carbon footprint, and top level management commitment and employee socialization. Furthermore, business reputation is appreciated if organization is socially conscious to corporate environmental programs and to invest portfolios including sustainable development and ecological conservation policies (Koellner et al., 2005).

The fourth, sustainability orientation cannot be achieved solitarily. Sustainability is an interdisciplinary area of study. It is not a discipline per se because it has no established theory and research method. Sustainability has its roots in the developing economy and has been adapted to meet the environmental and natural resources conservation (Sisaye, 2012). It has orientation in many discipline including anthropology, sociology, ecology, economics, and

geography. The sustainability development programs should be sustained by involving cooperation, and interdependence of human and community as a continuous process. There is integration of balance management between resource uses for protecting environment. Related to anthropology, it has to be understood that the policy of natural exploration and exploitation can have impact social behavior and interaction among groups, physical adaptation and the social structure of organization (Gray, 2006). It has to examine the human adaption to the environment. Culture will determine the human behavior to adapt the changing environment.

Related to the development of sustainability, ⁶ the stakeholder approach is a critical instrument to support the implementation of sustainability by organization. In the progress, stakeholder approach consists of the social dimension. This social dimension has been put as the center of interest of implementation of sustainability. In other words, it provides ¹ a broader spectrum of issues and the foundation for stronger partnerships with stakeholders. Stakeholder interests have been taken as the important aspect and become the elements of the corporate environment. In the World Summit on Sustainable Development (WSSD) in Johannesburg has confirmed the important role of partnerships between government, business, and society in general (Kleine & von Hauff, 2009). As Dyllick and Hockert (2002) stated that “corporate sustainability can be defined as meeting the needs of the direct and indirect stakeholders (such as shareholders, employees, clients, pressure groups, communities etc.), without comprising the ability to meet the needs of future stakeholders as well.” In more detail, stakeholder approach is determinant for supporting sustainability development as follows.

First, the elements of sustainability development are ecological, social and economics. These elements are in line with the element of stakeholder perspective. Stakeholder perspective includes community, environment, employees, customers, suppliers, shareholders (Spiller, 2000). The objectives of sustainability can be supported by organizations that having orientation of stakeholder perspective. The elements of stakeholder perspective also have contribution on the business operation. The goal of economic value in sustainability is supported by all elements in stakeholder approach; the goal of ecology value in sustainability is supported by environment element; and the goal of social value in sustainability is supported by community.

Second, besides the stakeholder constituents have contribution for business or organization entity, they also want something in the return for them. Based on stakeholder perspective, the obligation of corporate is to comprehend the improvement of stakeholder–company relationships by delivering benefits to stakeholders through a company’s policies and activities (Post et al., 2002). Therefore, ⁶ the goal of a corporation does not only generate profits

for shareholders, but also includes a range of benefits that are valued by its stakeholders. The benefits are 1) functional, which are tangible and directly related to features of the product or service; 2) psychosocial, which are related to the psychological and sociological well-being of the individual; and 3) third and finally, attributes can affirm the values of the individual (Bhattacharya et al., 2009). Related to investors for example, they will receive functional benefits in the form of ownership and manifested in increased stock returns (Luo and Bhattacharya, 2006). In turn, it may yield psychosocial benefits, in term of achievement.

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The previous studies of sustainability development become the bases to understand the development of the study. The literature development of stakeholder perspective is also explored to help understanding the relationship of its role in supporting the sustainability development analysis. Some successful companies are also explored to provide the real implementation of sustainability development and lessons to learn. This study also provides some policies to support the implementation of sustainability development. By supporting the foundation of policy, it can facilitate the implementation of sustainability optimally.

The Framework of Sustainability Development

In the advance understanding of business development, environmental variable including social has been introduced as important aspects within business system. Environmental aspects as the part of sustainability development become the important aspect that must be determined in business process. Bernal and Edgard (2003) argued that there is building on principles of ecological economics which provide open system of analysis to the biosphere and incommensurability of certain values such as zero price natural resources including air and also zero monetary cost waste. Ecological economics has embraced the

dynamics of economic, social, and environmental. This view gives the way that sustainability has a strong relation between human economic system and ecological system. Furthermore, it is also assumed that human life can continue indefinitely, human beings can prosper and human cultures can develop (Robinson, 2004). In other words, there is harmony between economics, social and environment that connect to human culture and interaction.

Sustainability framework has been initiated by government as one of the entity that has great responsibility to protect social and environment aspects. Government on behalf of the United Nations has run a series of conference to discuss and to solve problem concerning sustainability development. The milestone of sustainability has provided the journey for attaining sustainability development. The following milestones are stated in <http://sustainabledevelopment.un.org>. as follows.

1. Stockholm Conference. The conference was held under United Nations in Stockholm, Sweden, June, 1972. This was the first international environmental conference in the world.
2. World Commission on Environment and Development. This conference was held in December, 1983. The common challenges that were anticipated including environment and development, population perspective, food security, ecosystem, energy, sustainable industrial development, urban challenge, peace, security, development, and legal change.
3. Earth Summit. The conference was called as United Nations Conference on Environment and Development (UNCED), Earth Summit in Rio de Janeiro, Brazil, June 1992. There was a broad spectrum of experiences in child welfare, environmental protection, human rights, and the advancement of women, productive employment, reproductive health, urban development, development and human security.
4. UNGASS 19. Special Session of the General Assembly to Review and Appraise the Implementation of Agenda 21. It addressed the issue of environmental protection and socio-economic development and created The Commission on Sustainable Development (CSD) monitors and reports on implementation of the Earth Summit Agreement.
5. Barbados Programme of Action (BPOA+5). The conference discussed about comprehensive review of the implementation of the BPOA+5. There are six problems to discuss further including climate change, natural and environmental disaster and climate variability, freshwater resources, coastal and marine resources, energy, and tourism.

6. Barbados Programme of Action- UN Global Conference on the Sustainable Development of SIDS. The Conference has adopted the Barbados Programme of Action for the Sustainable Development of SIDS-BPOA. The priority areas are climate change and sea, level rise, natural and environmental disasters, management of wastes, coastal and marine resources, freshwater resources, land resources, energy resources, tourism resources, biodiversity resources, national institutions and administrative capacity, regional institutions and technical cooperation, transport and communication, science and technology, and human resource development.
7. World Summit on Sustainable Development. The conference was held in Johannesburg, South Africa, September 2002. The attention is toward meeting challenges including improving people's live, natural resource, demand for food, water, shelter, sanitation, energy, health services and economic security.
8. High Level Mauritius International Meeting. It was held in 2005, Mauritius.
9. Five Year Review of the Mauritius Strategy of Implementation (MSI+5). It was held in September, 2010. The key issues are strengthening data management capacities Small Island Developing States for monitoring and evaluation; enhancing strategic partnership including south-south and SIDS-SIDS cooperation.
10. United Nations Conference on Sustainable Development, Rio+20 was held in Rio de Janeiro Brazil June 2012. It was decided to launch a process to develop a set of Sustainable Development Goals that was based on Millennium Development Goals.

The Topic of Rio+ 20 of Cross Sectional Issues for Sustainability Development

3 The Topic Rio+ 20	3 Additional Agenda
Africa Biodiversity and ecosystems Capacity-building Chemicals and waste Climate change Desertification, land degradation and drought Disaster risk reduction Education Employment, decent work for all and social protection Energy Finance Food security and nutrition and sustainable agriculture Forests Gender equality and women's empowerment Green economy in the context of sustainable development and poverty eradication	Atmosphere Biotechnology Demographics Indicators Industry Information for Decision-Making & Participation Institutional Arrangements Integrated Decision-Making International Cooperation for an Enabling Environment International Legal Instruments & Mechanisms National Sustainable Development Strategies (NSDS) Rural Development Science Technical Cooperation

<p>3</p> <ul style="list-style-type: none"> Health and population Institutional framework for sustainable development Mining Mountains Oceans & Seas Poverty eradication Small Island Developing States Sustainable cities and human settlements Sustainable consumption and production Sustainable development goals Sustainable tourism Sustainable transport Technology Trade Water and sanitation 	
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Source: <http://sustainabledevelopment.un.org/topics>

The previous milestone is critical to follow because it has shown to public that there is serious willingness to proper the earth and society. The milestone provides a vivid understanding the journey of seriousness of government to alleviate the better life of society. This is a never ending program because the goals have not been well achieved. The previous table of The Topic of Rio+20 of Cross Sectional Issues show a number of critical issues that still need to be seriously managed by inviting the participation with private organization. The private organizations/corporations are addressed due to their capability.

18 Corporate sustainability has been the subject of research interest in the social sciences since the mid-1900s. Corporate sustainability can be considered as an evolving corporate management paradigm. The focus on sustainability can protect the well-being of human existence and keep the environment from business risk (Christofi et al., 2012). Sustainability orientation can be a means for business organizations to manage and to balance the business efforts with the environment and their surrounding communities. The earliest concept of sustainability has been promoted by Bowen (1953) as “the obligation of businessmen to pursue that policies-corporate sustainability, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of society”.

There is a series of challenges and constraints to sustainable development that can be common across all primary sectors (Institutional Development Consultants, 2012).

1. Lack of information/understanding of the issues. The major topic of sustainability development is discussed in the government level. The idea has to be operationalized

and supported by organization business and non-organization business. Government capacity is not enough to support the implementation; therefore it must be coordinated with business organization.

2. Many countries members do not have capital and lack of access to acceptable financing. The existence of multinational companies could support the sustainability implementation because they are considered as the entity having sufficient financing.
3. Furthermore, there is lack of critical mass for effective implementation of national policies, strategies and action plans, especially in regulatory agencies. Not many countries listed in Sustainable Development Membership have already applied the national policies, strategies, and action plans well. Consequently, the achievement of sustainability development goals is not optimal.
4. The partnership between corporate and government has not worked optimally, because government has not implemented a good coordination with private sector.
3. Lack of strategies to change the public's attitude toward sustainable natural resource use and conservation. Citizen has not recognized the awareness of the importance for implementing sustainability development. It requires socialization to citizen for implementing daily practices in life. Citizen or society is the fundamental baseline to support the implementation of sustainability programs.

The existing constraints of sustainability development require organization participation. Government cannot work alone to plan, to execute, and to evaluate sustainability developments due the constraints. The partnership with private sectors is involved because private sectors are supposed to have abundant resources to implement sustainability developments. The scope of sustainability development is too wide, thus governments do not have sufficient resources to implement all. The cooperation with both private sector and non-governmental sectors are expected to contribute in achieving sustainability development goals and established indicators. The participation can be in the form of business planning, strategy, practices in daily operation. In addition, the organization can participate by implementing social activities in the form of corporate social responsibility.

The Framework of Stakeholder Perspective

The theoretical framework provides the explanation that a company has many opportunities to increase its performance and at the same times many actors can influence it. To support this effort, the importance of stakeholder management is needed (Russo & Perrini,

2010). Stakeholders are defined as “those groups who can affect or are affected by the achievement of an organization’s purpose” (Freeman, 1984). This new perspective focuses the importance of inter-stakeholder relationships, which has involved dynamic relationships between stakeholders and the corporation.

Two types of stakeholder legitimacy have been postulated (Phillips, 2003). They are 1) certain stakeholders are crucial importance to the organization and at the least, legitimate (derivatively), however, this legitimacy derives from the moral obligation owed to other (normative) stakeholders; 2) stakeholder identity is critical as well, since stakeholders have different relationships to the organization, most depending on the communities in which they operate (Dunham et al., 2006).

Spiller (2000) and Maignan et al. (2005) argued that there are six different groups of stakeholder perspective that affect or are affected by business practices. They are shareholders, employees, customers, suppliers, the environment, and the community. Meanwhile, Abreu et al. (2005) has identified five different groups of stakeholders including consumers, suppliers, the community, the government and the environment. The following table is the business practices based on the stakeholder perspective. The stakeholder perspective is expected to contribute the sustainability development programs in the organization business level.

Table of Stakeholder Perspective

Perspective	Business Practices
Community	<ol style="list-style-type: none"> 1. Generous financial donations 2. Innovative giving 3. Support for education and job training programmes 4. Direct involvement in community projects and affairs 5. Community volunteer programmes 6. Support for the local community 7. Campaigning for environmental and social change 8. An employee-led approach to philanthropy 9. Efficient and effective community activity 10. Disclosure of environmental and social performance
Environment	<ol style="list-style-type: none"> 1. Environmental policies, organisation and management 2. Materials policy of reduction, reuse and recycling 3. Monitoring, minimizing and taking responsibility for releases to the environment 4. Waste management 5. Energy conservation 6. Effective emergency response 7. Public dialogue and disclosure 8. Product stewardship 9. Environmental requirements for suppliers 10. Environmental audits

Employees	<ol style="list-style-type: none"> 1. Fair remuneration 2. Effective communication 3. Learning and development opportunities 4. Fulfilling work 5. A healthy and safe work environment 6. Equal employment opportunities 7. Job security 8. Competent leadership 9. Community spirit 10. Social mission integration
Customers	<ol style="list-style-type: none"> 1. Industry-leading quality programs 2. Value for money 3. Truthful promotion 4. Full product disclosure 5. Leadership in research and development 6. Minimal packaging 7. Rapid and respectful responses to customer comments/concerns 8. Customer dialogue 9. Safe products 10. Environmentally and socially responsible product composition
Suppliers	<ol style="list-style-type: none"> 1. Develop and maintain long-term purchasing relationships 2. Clear expectations 3. Pay fair prices and bills according to terms agreed upon 4. Fair and competent handling of conflicts and disputes 5. Reliable anticipated purchasing requirements 6. Encouragement to provide innovative suggestions 7. Assist suppliers to improve their environmental/social performance 8. Utilize local suppliers 9. Sourcing from minority-owned suppliers 10. Inclusion of environmental/social criteria in the suppliers' selection
Shareholders	<ol style="list-style-type: none"> 1. Good rate of long-term return to shareholders 2. Disseminate comprehensive and clear information 3. Encourage staff ownership of shares 4. Develop and build relationships with shareholders 5. Clear dividend policy and payment of appropriate dividends 6. Corporate governance issues are well managed 7. Access to company's directors and senior managers 8. Annual reports provide a picture of the company's performance 9. Clear long-term business strategy 10. Open communication with financial community

Sources: Spiller (2000).

Another stakeholder approach is also proposed by Papasolomou et al. (2005) in the context of Cypriot businesses. Their rationale for using a stakeholder approach is that stakeholders invariably affect or are affected by business organizations and therefore can be

seen as imposing on them different responsibilities (Jamali, 2008). They classify six groups as key stakeholders including employees, customers, investors, suppliers, community. The stakeholder approach in this case is relevant aspect for implementing corporate social responsibility as the mechanism to implement sustainability development.

Perspective	Business Practice
Employees	<ol style="list-style-type: none"> 1. Provides a family friendly work environment 2. Engages in responsible human resource management 3. Provides an equitable reward and wage system for employees 4. Engages in open and flexible communication with employees 5. Invests in employee development 6. Encourages freedom of speech and promotes employee rights to speak up and report their concerns at work 7. work 8. Provides child care support/paternity/maternity leave in addition to what is expected by law 9. Engages in employment diversity in hiring and promoting women, ethnic minorities and the physically handicapped 10. handicapped 11. Promotes a dignified and fair treatment of all employees
Consumers	<ol style="list-style-type: none"> 1. Respects the rights of consumers 2. Offers quality products and services 3. Provides information that is truthful, honest and useful 4. Products and services provided are safe and fit with their intended use 5. Avoids false and misleading advertising 6. Discloses all substantial risks associated with product or service 7. Avoids sales promotions that are deceptive/manipulative 8. Avoids manipulating the availability of a product for purpose of exploitation 9. Avoids engagement in price fixing
Community	<ol style="list-style-type: none"> 1. Fosters reciprocal relationships between the corporation and community 2. Invests in communities in which corporation operates 3. Launches community development activities 4. Encourages employee participation in community projects
Investors	<ol style="list-style-type: none"> 1. Strives for a competitive return on investment 2. Engages in fair and honest business practices in relationships with shareholders
Suppliers	Engages in fair trading transactions with suppliers
Environment	<ol style="list-style-type: none"> 1. Demonstrates a commitment to sustainable development 2. Demonstrates a commitment to the environment

Source: (Papasolomou et al., 2005)

Linkage The Relationship of Sustainability Development, Stakeholder Perspective and Stakeholders Perspective, in Crafting Business Strategy.

Ideally, the business framework starts with a strategic framework that enables corporate to guide business activities more holistic and integrated method of operation. Pham and Thomas (2012) have provided corporates with a framework to guide and to direct company including core, operation, and business with supporting factors. The elements of framework have tried to accommodate the sustainability element in each aspect.

The elements are:

1. Operational System Development. It consists:
 - a. Sustainability: sustainability strategy, environmental factors, organizational, supply risk.
 - b. Lean: customer value, continuous improvement, quality excellent.
 - c. Agility: schedule flexibility, supply chain flexibility, logistic system development.
2. Business System Development
 - a. Technological systems: e-manufacture, e-commerce
 - b. System reconfigurability: system complexity, supply configurability, sustainability.
 - c. Demand/supply chain: seamless supply chain, product portfolio development, supply chain reengineering.
3. Core System Development
 - a. ¹⁹ Knowledge and skills development: knowledge management, workforce, management vision, team working, leadership.
 - b. Strategy development: business, manufacturing, marketing, operational, strategic development.
 - c. Financial development: turnover, profit, financial capability
 - d. Marketing Sales: customer monitoring, trend analysis, product life cycle.
4. Output: improved flexibility, improved efficiency, improved quality,

Furthermore, the business elements can be related to value chain. Value chain is the framework to understand business process in creating value added in production process. Each corporate has business process with supporting elements including operational system development, business system development, and core system development. Related to the elements, value chain consists of five primary activities and four supporting activities. The main activity consists of inbound logistic, operation activities, outbound logistic, marketing and

service; meanwhile the supporting activities consists of procurement, technology, human resources, and infrastructure. This value chain is the basis to create competitive advantage for corporate (Porter,1998). Each elements of business activity can be oriented of achieving sustainability development. This must be supported by vision and leadership.

Høgevoid & Svensson (2011) has refined a sustainability model that involves value chain. The case study of Høgevoid & Svensson (2011), HÅG, has provided a vivid understanding of sustainability implementation in crafting business strategy. HÅG is Norwegian manufacturer of office chairs. All of elements have a sustainability orientation. It starts with following aspects:

1. It has a connection to earth. HÅG has commitment to minimize business impact on the natural environment and the carbon footprint in the long term perspective.
2. Business vision and mission. Business vision: to make the world a better place to visit; meanwhile, business mission: doing the right thing.
3. Raw material and energy. Having strict environmental requirements for raw materials and product solutions.
4. Transport and storage. Transportation use biogas fuel and applying Just in Time.
5. Procurement-in. Recycled materials are possibly used.
6. Production and assembly. All water used that requires purification is performed in the house.
7. Distribution-out. Using blanket packaging that can be recovered, returned, and re-used in other direct deliveries.
8. Producer and supplier. There is Environmental Requirements toward Suppliers as the set of evaluation criteria.
9. Organization and employee. Employees are encouraged to restrict travelling and using video conference.
10. Customer and end user. Buyers of new chairs may return their old chairs of any brand.
11. Market and society. Using external auditors and research institute to generate the environment report to create credibility.

The mechanism of sustainability development implementation by mechanism stakeholder perspective in corporate can vary. Some mechanism can be: corporate social responsibility and the embedment in business process.

Corporate Social Responsibility

Corporate social responsibility is the strategy that can support the implementation of sustainability development. Basu and Palazzo (2008) suggest three fundamental driving factors for doing corporate social responsibility activities. There are stakeholder driven, performance driven and motivation driven. Stakeholder driven is related to the demand of stakeholders including non-governmental action, government, and pressure groups. Performance driven is related to the concept of good ethics is good for doing business and financial gains. Motivation

driven is related to either extrinsic motives including corporate image improvements, preempting legal penalties or intrinsic motives such as commitment to ethical issues. Most of Indonesian companies have been interested in contributing in social responsibility activity and sustainability development at once. Corporate social responsibility have been implemented as the business initiatives and focused on creating customer loyalty and consumer image (Mayasari, 2011). The following study shows that:

² Table 3. The Implementation of Stakeholders in Industry

Industry	Number of company	%	Environment	Employee	Community	Supplier	Consumer
1. Mining & Energy	14	13%	10	4	9	-	
2. Telecommunication & Service	6	6%	3	2	4	-	2
3. Food & Beverage	9	8,90%	7	3	6	-	1
4. Construction	6	5,90%	2	-	6	-	2
5. Automotive	7	6,90%	6	1	5	-	4
6. Banking	12	11%	6	1	12	-	3
7. Insurance	10	9,90%	2	1	7	-	4
8. Pharmaceutical	10	9,90%	6	4	6	1	3
9. Non-Cyclical Consumer Goods	7	6,90%	5	3	4	1	2
10. Transportation	2	1,90%	2	-	2	-	-
11. Broadcasting	1	0,90%	-	-	-	-	-
12. Materials	7	6,90%	6	2	7	-	1
13. Industrials	5	4,90%	1	-	3	-	-
14. Natural Gas	1	0,90%	1	-	1	-	1
15. Real Estate	4	3,90%	2	-	1	-	-
Total	101		59 (58%)	21 (36%)	73 (72%)	2 (2%)	23 (22%)

Source: Mayasari (2011).

The previous table has shown that companies do not only focus on natural resources as the environment aspects, but they also pay attention to in aspects of employee, community, supplier and also consumers. ² There were 101 companies that can be categorized in 15 industries. 45 (44%) companies were included in LQ 45 and 56 (55%) companies were not. This study showed the percentage of companies reporting their social activities is convincing, though still focusing on environment and community (Mayasari, 2011).

The Embedment in Business Process

The embedment in business process is well known as creating shared value. Creating Shared Value (CSV) is defined as policies and operating practices that enhance

competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates (Porter & Kramer, 2011). The concept of shared value also puts emphasis on societal needs. ¹⁵ It also recognizes that social harms or weaknesses can create internal costs for firms—such as wasted energy or raw materials, costly accidents, and the need for remedial training to compensate for inadequacies in education. The example of Nestle can provide a vivid understanding of implementation of sustainability development that is imbedded in business process.

Applying the concept of CSV, Nestlé can ⁴ demonstrate the value that creates in economic, social, and environmental terms for the society at large and help to resolve the problems that people are faced with.

1) ⁴ in the case of the agriculture and sourcing components, the value chain impacts would be purchasing practices that focus on quality, sustainability, research and development to improve productivity of suppliers. The activity includes transfer of technology, farmer's capacity building, and partnership for sustainable agriculture. The value for Nestlé includes access to quality raw at predictable prices, meanwhile the value for society would be higher harvest yield based on lower input thus improving the productivity and welfare of farmers.

2) In the case of nutrition, water, and rural development, Nestlé supports the research and development to produce nutritious product. The value for Nestlé would be favorable market position meanwhile the value for society would be having choices of qualified products at affordable prices. In the case of water management, the value for Nestlé would secure the water meanwhile the value for society would be fulfilling their needs. In the case of rural development, the value for Nestlé would be securing company's raw material supplies meanwhile the value for society would be improving the welfare of farmers. Overall, the benefits of applying the concept of CSV for Nestlé ⁴ 1) having reliable supply of high quality raw material; 2) improving product quality and strengthening with the society; reducing the production and distribution of cost, 3) entering new and developing market; and 4) gaining competitive advantages for shareholder. Meanwhile, the benefits for society are 1) improving harvest and income; 2) reducing the usage of natural resources; 3) having employment creation at local community; 4) improving access for nutritious products for consumers; and 5) having investment and economic growth (Nestle, 2011).

Related to the creating share values, Nestlé has ⁴ observed the opportunity to manage cow manure as renewable energy and also organic fertilizer. The methane from cow manure of five cows can ¹⁰ produce biogas sufficient for one household's requirement. Nestlé, through this program ¹⁰ took action by financing the distribution of biogas digesters to help farmers store their manure in secure, cover containers and collect the manure's methane gas as energy for home cooking, lighting, and heating. Nestlé has tried to integrate livestock into the farming system and promoted the production of biogas for energy. This program has ¹⁰ provided new income-earning opportunities for local milk farmers and has identified environmental problems to address. Nestlé, in this case, can also increase participation in the propagation of capacity additions in renewable energy power (Public Health Institute & HIVOS, 2012; Mayasari, et al. 2013)

According to Nindyati et al. (2013), the partnership in Nestlé can be categorized as social economy (SE) partnership. Nestle with social economy partnership including other organizations and even farmer and cooperatives enterprise ¹¹ together in mutually supporting

networks and to promote a better regulatory and policy environment for the development. The partnership has characteristic that they have a social purpose (rather than seeking to maximize profits).

The sustainability development concept in Nestlé is embedded in business process. Furthermore, from the perspective stakeholder, the partnership of Nestle can be considered as the focus on environment and society. Social economic enterprises involved in partnerships for development typically do not face the same (motivational) tensions that corporations face, as they are naturally oriented to helping other organizations develop and see this as inherently part of their mandate as a “win–win” proposition (Reed & Reed, 2004). The basic goals of social economy are to provide support for new and fledgling social economy enterprises, to help such enterprises scale up and to improve their competitiveness.

The Measurement of Sustainability Development and Stakeholders Perspective

There are some indicators of sustainability that are used in the level of corporate sustainability reports as follows (Kleine & Von Hauff, 2009).

1. Indicators that are used to evaluated corporate sustainability how physical or monetary values, such as waste (kg), fresh water (m3), working accidents (cases), or sales volume (\$).
2. The eco-efficiency analysis of BASF by aggregating voluminous data of different environmental profiles (i.e., from the life-cycle assessment of ecological issues) to total environmental and then compared to the respective total economic burden (costs) in a portfolio (Saling et al., 2002).
3. The Social Footprint (CSI, 2006) uses macro targets such as the UN Millennium Development Goals to determine a corporate social performance. A performance of 1.0 or 100% indicates accomplishment of the ambitious sustainability target, while contributions far below 1.0 are marked “unsustainable.”

Exactly, there is no standard development of measurement. Two existing sustainability indicators are published by the Dow Jones Sustainability Index (DJSI, 2009) World and the Global Reporting Initiative (GRI, 2009). These measurements have a different reporting framework. GRI outlines three forms of application disclosure information including organization profile, management approach, performance related indicators (Christofi et al., 2012). The disclosure information is detailed as follows (GRI, 2008).

1. Profile elements (brands, products, and services, operating locations, legal form of ownership, asset, and level of employment).
2. Governance structure (officers, code of conduct, guidance process).
3. Strategic elements (priorities, targets, achievement, risk, opportunities).
4. Economic/financial (revenues, operating costs, employee compensation, donations, community investments).
5. Environmental (impact on living/non-living natural system, emissions, effluents, waste, biodiversity, and environmental compliance).
6. Social disclosure (impact on human rights, labor practices, benefits, training, education, health, safety, diversity, equal opportunity, procurement practices with regard to anti-corruption and anti-trust practice).

Meanwhile, DJSI was launched in 1999 as indicator of sustainability-driven companies. The indicators try to evaluate the achievement performance based on both financial performance and sustainability values. Eventhough, DJSI also measures extraordinary events such as delisting, bankruptcy, merger, takeover, GRI is considered to be a better measurement of the systemic risk of moral hazard because its ability to probe anti-corruption and anti-trust practice (Christofi et al., 2012). Christofi et al. (2012) argued that Spain is the global leader in GRI sustainability implementation; meanwhile Japan is the leading nation in undeclared adherence level or non-registered reports sustainability activity including big corporate such as Canon, Fuji Film, Mazda, Nikon, Nissan, Sony, Sharp.

Another indicator of sustainability development explains the impact assessment of forestry wood chain (Pülz et al., 2012). The measurement has multi indicators to assess the management of forestry wood chain. First, economic measurement consists of gross value added, production cost, trade balance, resource use, forest sector enterprise structure, investment and research and development, total production, productivity, innovation. Second, social consist employment, wage and salaries, occupational safety and health, education and training, corporate social responsibility, quality of employment, provision of public forest services, consumer behavior and attitude. Third, environmental measurement consists of energy generation and use, greenhouse gas emission and carbon stock, transport, water use, forest resource, soil condition, water and air pollution, forest biodiversity, forest damage and generation of waste (Rametsteiner, 2008).

Relationship to Existing of Recent Research Presented in the First International Scholars Conference in Taiwan [AISC-Taiwan 2013]

The papers presented in First International Scholars Conference in (AISC-Taiwan, 2013) have focused on sustainability development. From 43 submitted papers in Cluster of Environment and Sustainable Development, around 88.3% paper have theme of environment as in accordance with big theme of environment. Meanwhile, the rest is focused on social and consumer. For the social and economics theme, the papers have correlation with the aspect of community and consumers as the part of stakeholder perspectives. At least, the papers have tried to contribute great ideas for supported sustainability development; even the sustainability development is not limited to environment scope. It is beyond environment aspect. For further application of the research, it can create the network or partnership with corporate, thus the research result can be funded, and further implemented in solving the environment, social, and economic problems. Corporate can use the research result to support their business process. At the other side, corporate can use the research as the part of social activities as corporate social responsibility.

Table The Papers Theme

Theme of Major Concepts of Sustainability	Theme of Research AISC-Taiwan 2013	Perspective of Stakeholders					
		Environment	Supplier	Investor	Community	Consumers	Employee
Environment	1. Model Hydrodynamic Water Treatment	v					
	2. Utilization of Water Hyacinth as a Cleaner Angke River.	v					
	3. Integrated Eco Mangrove Tourism	v					
	4. Toxic Free Water Treatment	V					
	5. Filter Bio-reactor	V					
	6. Evaluation of Land Suitability	V					
	7. Utilization of Agriculture Waste	V					
	8. Identifying Environmental Risk from Shale Gas Exploitation	V					

9. Reusing System for Wudhu	V					
10. Opportunities Green Jobs in Indonesia	V					
11. Innovation in Wind Power of Suramadu Bridge	V					
12. Sustainable solution in Ciliwung Riverscape	V					
13. Football Field Grass in Mud of Lapindo	V					
14. Agricultural Based on Conservation-Citarum	V					
15. Waste Utilization 16. Isobaric Vapor Liquid Equilibria	V					
17. Ordinary Kriging Analysis of Coral Reefs	V					
18. Forest Partnership-Academic, Businessman, Government, Society	v					
19. Desulfurization Crude Oil	v					
20. Low Cost Microfiltration Membranes	v					
21. The Use of Biodegradable Materials	v					
22. Potential Black Soldier	V					
23. The Utilization of Methyl Ester Sulfonate	V					
24. Distribution Pattern of Escherichia	V					
25. New Class of Ionic Liquids	V					
26. Implementation Integrated Farming Concepts	V					
27. Water Management	V					
28. Ecotourism	V					

	29. Zalacraft-Eco Friendly Technology Innovation of Fashion Product	V					
	30. Wastewater Jeans	V					
	31. Ultra Chitosan Layer	V					
	32. Wheat Seeds Moringa	V					
	33. Integrated Farming System	V					
	34. The Utilization of Sea Water	V					
	35. Vegatable Fish Ball to Increase Blue Economy	V					
	36. Integrated Sub Model	V					
	37. Water Electric Generation Plant	V					
	38. Characteristic of the Aquifer PumpingTest	V					
Social	1. Integrated Eco Mangrove Tourism	v		v	v	v	
	2. Sensitive Teeth Treatment	v		v		v	
	3. The Role of Community of Merapi Disaster					v	
Economics	Zalacraft-Eco Friendly Technology Innovation of Fashion Product	v		v		v	
	Integrated Farming System	v	v		v	v	
	Vegatable Fish Ball to Increase Blue Economy	v	v		v	v	

Support the Existing and Following Agenda

The sustainability development still becomes the big agenda for government, especially for Indonesia. It is also supported by the fact that based on the 2013 Human Development Report presents Human Development Index (HDI) values, Indonesia still ranks for 121 of 187 countries. Through the Office of the Special Envoy on Millennium Development Goals, the government has initiated to support the achievement of sustainability development including

eight goals: ¹⁴ eradicate extreme poverty and hunger, achieve universal primary education, promote gender equality and empower woman, reduce child mortality, improve maternal health, combat HIV/AIDS, malaria, other diseases, ensure environmental sustainability, and global partnership for development. The Office of the Special Envoy on MDG in Indonesia has a partnership with Paramadina University to do a mapping of MDG implementation in Indonesia (2011, 2012). Many private corporates in Indonesia have run business activity with social orientation and tried to achieve MDG as the part of sustainability developments. Furthermore, the government has also initiated to continue Millennium Development Goals by initiating Post 2015 Development Agenda including reshaping and revitalizing global governance and partnership; protection of the global environment; sustainable, production and consumption; strengthened production and consumption; and strengthened means of implementation.

Sustainability development has to be enforced in order to sustain society welfare. The following agenda has to be reinforced including:

1. Supporting the private partnership between private organization, government, non-private organization, academicians to have a good network for implementing sustainability development as stated in Rio+20 and Post 2015 Development Agenda.
2. Educating and socializing citizen in order the baseline to support the sustainability programs.
3. Broadening the sustainability activities into larger scope by not limiting on environment.
4. Starting from ourselves by paying attention to healthy life and green living.
5. Empowering entrepreneurship as a medium to support the sustainability environment.

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