Establishing Sustainability Context: First Step for Businesses on their Sustainability Journey

Wangchuk Chungyalpa
Assistant Professor
Shri Ramasamy Memorial
(SRM) University Sikkim
Gangtok, Sikkim, India.

Abstract

Today many organizations are migrating towards sustainable business practices and adopting business social responsibility. They all face one common question- *where to start from?* As a general practice firm's should commence their sustainability journey by assessing their current position i.e. where they stand in terms of sustainability and business social responsibility. Such an exercise will provide insights into the firm's vision, mission, values, and principles which play a momentous role in ultimately deciding their sustainability pathway. This paper provides a detailed methodology for performing such a contextual analysis by objectively evaluating existing **programs**, **policies,** and **procedures** of the firm. The first part of the paper consists of the objectives of the study, limitations, literature review, and contribution of the study. The second part discusses the assessment methodology in detail. The final part of the paper provides an interpretation of the study outputs.

Keywords

1. Introduction

For a business starting its sustainability journey, it is very important to develop context on the current position of the organization regarding social and environmental issues. The social responsibility program should embrace all current practices and build upon them. If an organization already has social and environmental programs in place, it is an indication that these issues and concerns are important to the organization. Embracing these issues and incorporating them into the social responsibility program of the company will serve as a major motivation resulting in higher acceptance, superior implementation, and success of the program. One of the biggest challenges facing firms is how

to conduct such an audit. It generally comes down to the management making subjective assessments on the topic with subpar results. This paper provides a systematic and objective method for assessing the current position of the firm by examining its existing programs, and policies/procedures. It provides clear outcomes that will enable firms to take informed and objective decisions.

2. Objective of the Study

Enabling firms to develop context on the current position of the organization regarding social and environmental issues through subjective assessment of existing programs and policies/procedures. The assessment methodology employed is a composite of Outcome-Based Evaluation, Goal-Based Evaluation, and Process Evaluation. The end result from the assessment are clear outcomes concerning whether to discard, improve or maintain existing programs and policies/procedures. This evaluation takes into account the vision, mission, values, and principles of the organization.

3. Contribution of this Paper

There exists a plethora of literature on program and policy assessments such as Outcome-Based Evaluation (OBE), Process (Implementation) Evaluation, Goal-Based Evaluation, Formative Evaluation, Evaluability Assessment, Needs Assessment, Economic Evaluation, etc. Not all are designed to evaluate existing programs. Many of these evaluations are appropriate only at the beginning of the program (CDC, n.d.) (McNamara, 2022). Even when programs are designed to evaluate existing programs, the majority of them focus on impact assessment. There is a dearth of literature when it comes to evaluating the current context of a firm in the light of social responsibility. Social responsibility is a fairly new phenomenon that has become popular only in the last two decades. Hence, for firms aiming to embrace sustainability and social responsibility, establishing the current context is particularly important. This paper provides a practical and pragmatic approach for firms to understand their current position regarding social and environmental issues through subjective assessment of existing programs and policies/procedures. The assessment methodology employed is a composite of Outcome-Based Evaluation, Goal-Based Evaluation, and

Process Evaluation. The end result of the assessment is the Program and Policy/Procedure Score Graph which provides clear outcomes concerning whether to discard, improve or maintain existing programs and policies/procedures.

4. Review of the Literature

The sustainability journey of a firm begins with an internal assessment of the firm's vision, mission, values, and principles i.e. examining the purpose and ethos of a firm. These normally reflect the firm's commitment and attitude towards sustainability. Such attitude manifests itself in the organizational programs, policies, and procedures. According to Rangam (2015) "to maximize their positive impact on the social and environmental systems in which they operate, companies must develop coherent CSR strategies. Aligning CSR programs must begin with an inventory and audit of existing initiatives." Such initiatives have roots in the vision and mission of the firm. This is particularly true in the case of non-profit organizations. All non-profit organizations are dedicated to specific social and/or environmental cause/s which translates into specific missions, goals, and objectives. To achieve these goals and objectives, the firm's develop and undertake various programs and projects (McNamara, 2022). In the case of for profit organizations, it is more of a challenge to identify and link initiatives to vision and mission because social responsibility activities and programs may or may not be directly linked with the overall company vision and mission. Indeed many for profit organizations engage in philanthropy which usually are not reflected in the core vision and mission of the firm (What is CSR?, n.d.) (Srinivasan, 2009). The recommended best practice is to review the overall vision and mission of the company and possibly identify opportunities for alignment of CSR and business activities and strategy (Guidance Note on Corporate Social Responsibility, 2021). For both profits as well as non-profit organizations, program evaluations are about *relevancy* and *impact* i.e. outcomes.

But first, we must clarify what are programs, policies, and procedures and how they are interrelated. Programs are endeavours undertaken by organizations to achieve specific goals and objectives which may or may not be directly tied with the overall vision, mission, purpose, and values of the firm. One point that requires clarification is the difference between

programs and projects. We can think of programs as a larger umbrella term that may include several projects, policies, and procedures. For example, a waste minimization program in a manufacturing firm can result in process improvement projects such as LEAN, Six Sigma, and other projects such as employee training and development, technological upgradation, etc. Each project is a series of procedures i.e. activities guided by specific policies to direct decision making.

The second question we need to address is why to evaluate programs, policies, and procedures. As highlighted earlier, there is a clear link between programs and the larger vision and mission which encompasses the purpose of a firm. Programs enable firms to achieve specific goals and targets associated with the primary vision and mission of the firm. As such they are the building blocks for the firm's strategy. Programs are developed around firm's strategy and likewise programs can dictate strategy as well. Reverting back to our earlier example, firm-level strategic objective might be to achieve higher profitability. This resulted in a cost minimization strategy of which a waste minimization program is one of the outcomes. The waste minimization program will in turn require a program-level strategy resulting in multiple projects with specific targets. Projects likewise will require project-level strategic planning.

Also, policies and procedures are two areas that require careful examination. Most organizations may not have environmental and social programs but may have several policies and procedures that have environmental and social impacts. Policies here refer to the guidance on behaviour and decision-making. Recruitment policies that prohibit gender discrimination or favour recruitment of marginalized sections of the society etc. have important social ramifications. Procedures refer to processes' organizations pursue that may have environmental and social impact. For example, the vendor selection process may give preference to local suppliers. These policies and procedures may not necessarily be tied to specific social and environmental programs and hence merit an independent audit.

5. Research Methodology

While developing this method for program and policies/procedure evaluation, the overriding consideration was how information from the

assessment will facilitate sound *decision-making* (Department of Environment and Conservation, 2004). In developing the evaluation method, the following seven considerations were rigorously applied to ensure that the tool served its prime purpose.

1) For what purposes is the evaluation being done, i.e., what do you want to be able to decide as a result of the evaluation?
2) Who are the audiences for the information from the evaluation?
3) What kinds of information are needed to make the decision?
4) From what sources should the information be collected?
5) How can that information be collected in a reasonable fashion?
6) When is the information needed?
7) What resources are available to collect the information?

(McNamara, 2022).

In developing the evaluation methodology several different evaluation programs were consulted, namely Outcome-Based Evaluation (OBE), Process (Implementation) Evaluation, and Goal-Based Evaluation. Hence, the developed method is a hybrid of these afore mentioned evaluation methodologies

Table 1: Identifies the Origins of the Seven Criteria used in Program Evaluations in the Context of Social Responsibility Programs

Evaluation Type	Evaluation Criteria						
	Staffing	Resource Availability	Strategy	Process	Output Documentation	Outcome	Accountability
Process Evaluation	X	X		X			X
Outcome-Based Evaluation (OBE)					X	X	
Goal-Based Evaluation			X		X	X	

Each of the criteria is explained in the following methodologies section. These outcome evaluation methodologies were favoured largely because the evaluation concerns existing established programs that have been operational for sometime and are already having an impact on the target population.

Step 1: Answer the following four questions. An affirmative response to any of these questions will require completing one or more of the following templates – whichever is/are relevant.

Q1)	Does the current vision or the mission statement mention anything specifically concerning the social dimension and environmental dimension?	If yes, complete the Vision and Mission assessment template
Q2)	Does the organization champion any social and environmental values and principles?	
Q3)	Does the organization have any specific social or environmental programs?	If yes, complete the Program assessment template
Q4)	Does the organization have any specific social or environmental policies/procedures?	If yes, complete the policies/procedures assessment template

Vision and Mission Assessment Template

	Description	Source	Supporting Programs, If any	Supporting Policies, If any
Vision Statement	Copy the relevant portion of the firm's vision/ mission statement		List supporting programs	List supporting policies
Mission Statement				
Organizational Values	List the relevant values			
Organizational Principles	List the relevant principles			

Step 2: Refer to step 1. If any supporting programs has been listed, list them in the programs details template below. Also, list any relevant programs i.e. related with social responsibility regardless of whether it supports the firm's vision or mission statements.

Program Details Template

P_ID	Name	Area	Objectives *	Duration	Status •

* *List the program objectives. If program objectives are unavailable i.e. none has been framed, write NAZ*
- There are two values for status.
  1) The program is autonomous and functions independently in which case it will take the value AUT
  2) The program is an undertaking of a department/s in which case it will take DEPT. NAME

Step 3: Assess individual programs using the program assessment template provided below and compute individual program scores.

Program/s Assessment Template

P_ID	Name	Staffing	Resource Availability	Strategy	Process Structure	Output Documentation	Outcome Achievement	Accountability	Final Score

The following section elaborates on each of the columns listed in the programs assessment template:

P_ID: Refers to serial number used to uniquely identify each program i.e. P_01

Name: Used to identify program by its name i.e. Employee Star Program (volunteer program).

Staffing: Concerns staffing of human resources related to the program. Five criteria are used to evaluate staffing.

i) Number of Staff

Rating Scale	Description
1	Inadequate to none. Does not meet the minimum requirement.
2	Adequate. Barely meets the minimum requirement.
3	Well-staffed.

ii) Skill Level of Staff

Rating Scale	Description
1	Inadequate. Huge skill gaps.
2	Adequate. Meets the basic skill requirements.
3	Highly skilled and seasoned experts in the field.

iii) Quality and Frequency of Training

Rating Scale	Description
1	Very low quality; Training frequency low to none.
2	Quality and Frequency-Average.
3	Quality and Frequency-High.

iv) Management Structure

Rating Scale	Description
1	No management structure to oversee and supervise the program.
2	Basic management structure.
3	Well-defined management structure with clear roles and responsibilities for the staff.

v) Salary Structure

Rating Scale	Description
1	No incentive pay is provided for the program.
2	Some incentive pay is provided. No independent program salary structure.
3	Independent program-based salary structure.

A single score is computed for staffing based on the five criteria. Template below illustrates how the Staffing score is computed.

P_ID	Name	No. of Staff	Skill Level	Training	Management Structure	Salary Structure	Final Score
P_01	xyz	1	2	1	1	2	7

Interpretation

Rating	Final Score
1	5 <= Score < 7
2	8 <= Score < 12
3	12 <= Score

Resource Availability: Resources refer to all types of resources other than human resources.

Rating Scale	Description
1	Acute shortage of resources.
2	Adequate resource availability. Barely meets the minimum requirements.
3	Excellent resource availability. Sufficient resources for the effective operation of the program well into the future.

Strategy: Refers to a plan of action aimed at achieving program objectives.

Rating Scale	Description
1	No strategy. Mostly adhoc and verbal planning.
2	Explicated and documented strategy but not well monitored and controlled.
3	Explicated and documented strategy that is well monitored and controlled.

Process Structure: Refers to how well defined and documented the processes are in the program.

Rating Scale	Description
1	Informal process structure that is neither measured, evaluated nor improved.
2	Partially documented processes. However, the processes are neither measured, evaluated nor improved.
3	Well-documented process model. Processes are measured, evaluated, and improved upon regularly.

Output Documentation: Refers to outputs from the program usually in the form of reports.

Rating Scale	Description
1	No documented outputs from the program.
2	Outputs are documented but in an ad-hoc manner. The reporting process is not systematic and the report formats are not well developed.
3	Systematic data gathering and reporting process. Reports follow a well-defined structure that covers all key areas of the program.

Outcome Achievement: Refers to how well the program is designed to measure outcomes as defined by the program objectives.

Rating Scale	Description
1	No reviews, audits, or assessments to ascertain achievement of outcomes. Even if carried out, it is performed verbatim.
2	Reviews and assessments are carried out periodically. Some documentation and communication of results. No clear set of indicators to assess the achievement of outcomes.
3	Systematic reviews, audits, and assessments. Clear documentation and communication of results using specific indicators to measure the achievement of an outcome.

Accountability: Answers one key question – Is there a single individual that can be held accountable for the operation of the program?

Rating Scale	Description
1	No single person is accountable for the program because the management structure is lacking.
2	No single person is accountable for the program despite having a management structure because none have been appointed to the position of responsibility for a long period of time.
3	Clear management structure with a single person in charge of the program i.e. program head, project manager, chairman, president, etc.

Step 4: Next, evaluate policies/procedures. Most organizations may not have an environmental and social programs but may have several policies and procedures that have environmental and social impact; Procedures refer to processes' organizations pursue that may have environmental and social impact. Policies and procedures are assessed using policy/procedure assessment template.

Conducting policy/procedure evaluation consists of several sub-steps.

Step 4.1: The first step is identifying relevant policies and procedures using the policy/procedure detail template.

Policy/Procedure Detail Template

S. No.	Identifier [Policy Name /Procedure Name]	Policy/ Procedure Handbook & No.	Area*	Date Framed	Department
1	Non-discriminatory policy	Organizational Policy Handbook Version 2.0 Policy no. 128	Human Rights	Dec 1, 1996	Human Resource
2	Supplier selection	NA [procedure]	Environment (Sustainable practices)	Jan 1, 2010	Procurement

* The ISO 26000 identifies seven core areas concerning social responsibility. They are as follows:

1) Organizational Governance
2) Human Rights
3) Labour Practices
4) The Environment
5) Fair Operating Practices
6) Consumer Issues
7) Community Involvement and Development
8) Others …. this option is listed in case a policy does not fit in any of the above categories and is not part of ISO 26000 defined areas.

Note: A policy can fit in one or more of the above areas.

In the template above, two examples are illustrated. The first is a policy and the second is a procedure.

Step 4.2: For evaluating policies and procedures, Outcome-Based Evaluation (OBE) method was selected. According to the UNDP handbook, outcome level assessments should examine how well the initiative was planned, what activities were carried out, what outputs were delivered, how processes were managed, what monitoring systems were put in place, stakeholder interaction, etc. (Outcome Level Evaluation, 2011). We start by framing clear outcome statements. A clear outcome statement has the following characteristics: "desired outcomes are devoid of solutions, stable over time, measurable, controllable, structured for reliable prioritization." It is essentially a set of metrics to evaluate how well customer needs are being met (Ulwick, 2017). For every outcome statement a clear set of indicators should be developed to evaluate the achievement of the desired outcomes. The recommended structure for an outcome statement is that it must have direction of improvement, unit of measure, object of control and contextual clarifier. The contextual clarifier "describes the conditions or circumstances under which the outcomes need to be achieved" (Ulwick & Bettencourt, 2008). Clarifier "describes the conditions or circumstances under which the outcomes need to be achieved" (Ulwick & Bettencourt, 2008).

Table 1: Example of Outcome Statement and its Corresponding Components (Ulwick, 2017b)

Direction	Metric	Object of Control	Contextual Clarifier
Minimize	the time it takes	to get the songs in the desired order	for listening

Also, every outcome should have well-defined goals or targets that can be used as a benchmark to evaluate the degree of achievement. All the while it is important to record the outputs realized from the policies/procedures. The policies/procedures constitute activities implemented towards the realization of the outcome. This model is popularly referred to as Logic Model (W.K. Kellogg Foundation, 2004). The policy/procedure outcome assessment template is a depiction of a simple logic model.

Policy/Procedure Outcome Assessment Template

Action/ Activities	Outcome Statement	Indicators	Target	Outcome Realization	Score
Non-discriminatory policy	**Increase harmony and employee empowerment** amongst employees in the workplace. (Ziller, 2014).	Percentage of employees belonging to the minority category that trust leadership and co-workers.	95% should trust the leadership and co-workers.	Only 63% trusts the leadership and co-workers.	**1**
		Percentage of employees belonging to the minority category engaged in meaningful project work.	60% should be engaged in meaning-ful project work.	48% engaged in meaningful project work.	**3**
Vendor selection process	**Decrease ecological footprint** of raw materials used in the production process.	Percentage of carbon emissions resulting from freight transportation of raw materials.	50 tons of CO_2/yr.	120 tons of CO_2/yr.	**1**

While assessing outcome achievement, it is recommended practice to possibly explore the cause of what factors contributed towards the achievement of the outcome or what factors prevented the achievement of the outcomes. The following are sets of factors to consider in both cases:

If the outcome has not been achieved	If the outcomes has been achieved
Was the policy/procedure adequately implemented to realize the outcome?	Could the outcome have been the result of alternative actions, i.e. can it be clearly attributed to the policy/ procedure under consideration?

If the outcome has not been achieved	If the outcomes has been achieved
Does the policy/procedure require additional policies/procedures to realize the outcome?	Is before the policy/procedure and after the policy/procedure implementation appropriate to the situation?
Is the before the policy/procedure and after the policy/procedure implementation appropriate to the situation?	
Is the policy/procedure too new to have realized its desired outcomes?	

(UNDP, 2009)

One very important aspect that should be stressed is the role of the stakeholders. Outcomes must be evaluated in consultation with the stakeholders who may be internal i.e. functional departments, program units, management, employees, etc. or they may be external i.e. local community, the immediate biodiversity, and ecology, etc. (Thomson, Hoffman & Staniforth, 2010).

Step 4.3: Next, compute relevancy score for the policy/procedure. Too many ad hoc policies handicap the organization and creates a bureaucracy. Likewise, procedures that fail to achieve their target outcomes are best removed. Relevancy in both cases are evaluated using the following two criteria:

1) **Outcome Achievement**–refers to how well both policies/procedures achieve their outcomes.

Outcome Achievement Indicator	Score
No documentation and measurement of outcome achievement	1
Partial outcome achievement *i.e. between 45% to 70% of the target*	2
Significant outcome achievement *i.e. above 70% of the target*	3

2) **Area of Focus** – Does the policy/procedure support any one of the core 7 areas of ISO 26000?

Area of Focus	Score
Policy/ procedure does not support any of the core areas	1
Policy/ procedure supports one or more core areas	2

Policy/Procedure Score Template

PP_ID	Name	Outcome Achievement (OA)		Area of Focus (F)		Relevancy Score
		Wt	**Score**	**Wt**	**Score**	

Note: It is strongly recommended that the following wt. distribution be Used: .80 for Outcome achievement and .20 for focus area.

$$Relevancy\,Score = ((0A_{wt} \times 0A_{score}) + (F_{wt} \times F_{score})).......eqn1$$

Score Interpretation

- If the score is **1**, discard the policy/procedure as it serves no purpose.
- If the score is **1.2**, review policy/procedure. The policy/procedure has failed to achieve meaningful outcome but is related to one or more of the crore areas of ISO 26000.
- If the score is **1.8** or **2.6**, keep policy/procedure. The policy/procedure is relevant to the organization although it is not directly related with any of the ISO 26000 crore areas.
- If the score is **2** or **2.8**, keep policy/procedure. The policy/procedure is highly relevant and complementary to the organizational aims and objectives.

Step 5: This constitutes the final step where we perform results analysis by answering four sets of questions.

		Question	**Score**
1 (a)		Does the Vision and/or Mission statement have any supporting programs? [Assign score 3*n* for Yes (where n = number of programs) || 0 for No]	
1 (b)		What are the Assessment Scores for the Program/s? [Assign score from step 3]	
		Program a	
		Program b	
		Etc.	
Final Score for programs			
2(a)		Does the Vision and/or Mission statement have any supporting policy/procedure? [Assign score 2*y* (where y = number of policies/procedures) for Yes || 0 for No]	

2(b)	If yes, What are the Relevancy Scores for the Policies/procedures? [Assign score from step 4]	
	Policy/Procedure a	
	Policy/Procedure b	
	Etc.	
Final Score for policy/procedure		

Step 6: Next, calculate the benchmarks and plot the Program and Policy/Procedure Score Graph.

Step 6.1: Calculate program benchmarks using the formulae provided below. Two benchmarks needs to be calculated (i) Minimum benchmark and (ii) Maximum benchmark.

Minimum Benchmark	Maximum Benchmark
$PRG_{Min} = 7n$ n=no. of programs	$PRG_{Max} = 21n$ n=no. of programs

Step 6.2: Calculate policy/procedure benchmarks using the formulae provided below. Two benchmarks needs to be calculated (i) Minimum benchmark and (ii) Maximum benchmark.

Minimum Benchmark	Maximum Benchmark
$PP_{Min} = 2y$ y=no. of policies	$PP_{Max} = 6y$ y =no. of policies

Step 6.3: Compute the median value for program/s and policy/procedure

Program	Policy/Procedure
$PRG_{Med} = 14n$ n=no. of programs	$PP_{Med} = 4y$ y =no. of policies

Step 6.4: Plot the Program and Policy/Procedure Score Graph.

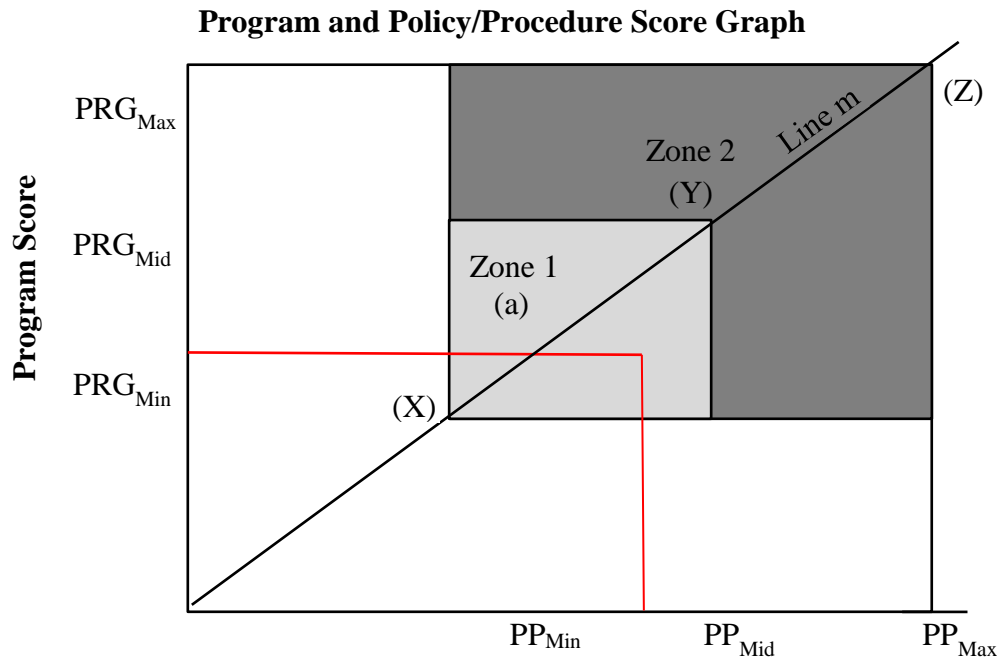**Program and Policy/Procedure Score Graph**

Figure 1: Program and Policy/Procedure Score Graph

6. Interpretation

- If the scores fall on X, discard all the current programs and policies/procedures. They are having no impact on the firm.
- If the scores fall anywhere on in **Zone 1**, it is really up to the project team to decide whether to discard or to keep the programs and policies/procedures. The proximity of the scores to *line m* and to *zone 2* can be used to make a decision. Line m (always with a 45° slope) represents the equilibrium of the two scores. Other criteria can be used to arrive at a decision.
- If the scores fall on **Y**, it is on the mid-point. The recommendation is to keep the programs and policies/procedures and try and improve them.
- If the scores fall on **Zone 2**, embrace both the programs and policies/procedures. They are already having a meaningful impact and probably are important to the vision, values, ethos, and culture of the organization. The closer the score to line m and to *point Z*, the stronger the case for keeping both the programs and policies/procedures.

7. Limitations

- The methodology does not highlight important social responsibility areas applicable to the firm. Because the focus is on identifying and assessing existing programs, policies, and procedures, it is confined to investigating only these programs, policies, and procedures thus, effectively evading examining other relevant and important social responsibility areas for the firm.
- The methodology does not perform a cost/ benefit analysis of these programs, policies, and procedures.
- The methodology does not consider organizational values and principles directly in its assessment. It is assumed that values and principles are reflected in the firm's vision and mission statements.
- The methodology does not consider overall business strategy. Rather it embraces outputs of the strategy which are the programs, policies, and procedures.

8. Conclusion

The aim of this exercise is to provide current context to firms on their sustainability journey by identifying and evaluating relevant programs, policies, and procedures. The outcome is to enable firms to take objective decision concerning their programs, policies, and procedures. This should constitute the first step for firms on their sustainability journey. This may be followed by a value chain analysis to identify the environmental and social impact of firm's activities. It is critical for firm's to incorporate and embed sustainable practices in their core business operations which means aligning business strategy with social responsibility strategy. Ideally, the two should be inseparable. It all starts with the larger vision and mission of the firm.

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