

EXPLORING TRIPLE BOTTOM LINE WITH GROUNDED THEORY

Hanan Alhaddi

Introduction

This paper describes how grounded theory was used to explore triple bottom line (TBL) in a global organization from a marketing perspective. TBL is a sustainability-related concept that focuses on the economic, social, and environmental aspects simultaneously. Sustainability-related constructs have been gaining momentum in recent scholarship from various research fields. The case study in which this paper is based on was designed to gain a deeper understanding of why an organization would emphasize the elements of TBL through an investigation of the interactions among TBL, strategic positioning, and image differentiation. The qualitative research was conducted using grounded theory, which was justified by the exploratory purpose of the study in understanding an emerging phenomenon [TBL]. The purpose of this paper is to illustrate the usage of grounded theory in developing theoretical propositions. This paper provides an overview of grounded theory, a description of how the research was conducted, and a discussion on the results, limitations, and recommendations for future research.

Qualitative approach is best suited when a phenomenon has not been explored yet, which demonstrates the value of qualitative research in enabling the researcher to develop constructs (Marshall and Rossman, 2006). Additionally, Corbin and Strauss (2008) suggest that “qualitative research allows the researchers to get an inner experience of participants, to determine how meanings are formed through and in culture, and to discover rather than test variables” (p.12). This was applicable to this study since it aimed to discover why the TBL is emphasized (or implemented) in the organization being studied.

Grounded Theory

The discovery of grounded theory as a strategy for qualitative research is credited to Glaser and Strauss (1967). Grounded in data, Glaser and Strauss suggested that “generating grounded theory is a way of arriving at theory suited to its supposed uses” (p.3). Building on this position, grounded theory is derived from data through a multistep process. The process consists of iterations of inferring categories, reviewing the interferences against data, and then revisiting the inferred categories (Lee, 1999). This approach was applicable because the implementation of TBL is still not well understood. The grounded theory process presented by Charmaz (2006) was followed in this study (see Table 1).

Table 1 *Grounded Theory Process*

Grounded Theory Process by Charmaz (2006)	Process of this Study
Formulation of research problem and research questions	Objective of the research was to understand the influence of TBL on strategic positioning. The main research question: how does TBL influence strategic positioning within a global organization? Research sub-questions: 1-What does TBL mean to the organization? 2-How does the organization use TBL to differentiate its strategic position in the market? 3-How does the organization incorporate TBL into its image?
Generation of initial coding and data collection	Raw data generated 260 double space pages. A total of 1,327 open codes were generated. Data collection was done using feedback from 23 in-depth interviews with participants from Johnson Controls. Data also obtained from printed and electronic media sources.
Drafting initial memos and raising codes to tentative categories	Seven initial memos were written that captured the impressions and reflection of the researcher to main constructs.

Data collection and focused coding	Data collection continued. Open codes were developed into 38 categories using axial coding.
Writing advanced memos and refining of conceptual categories	Twenty advanced memos were written to capture and refine specific categories.
Theoretical sampling (seeking specific new data)	Theoretical sampling was used to obtain new and specific data related to social investors and shareholders.
Converting certain categories into theoretical constructs and further refining of constructs	Categories developed through axial coding were converted into theoretical constructs.
Sorting memos	Final count of memos was 27. Memos were sorted according to the relative categories to reinforce/confirm the researcher's understanding of the theoretical constructs.
Integrating memos and diagramming constructs	Memos were integrated into the data analysis. Developed constructs were diagrammed
Writing the first draft	First draft of dissertation was written.

Note. Adapted from Constructing Grounded Theory: A Practical Guide Through Qualitative Analysis by R. Charmaz, 2006, p.11.

The selection of exploratory case study as a qualitative research method was driven by the research questions. The “what” research questions of this study were exploratory as they were designed to understand the reasons behind emphasizing the elements of TBL in an organization. Yin (2009) suggests that the exploratory type “what” questions “is a justifiable rationale for conducting an exploratory study, the goal being to develop pertinent hypotheses and propositions for further inquiry” (p.9).

Unit of Analysis and Participants

The unit of analysis was Johnson Controls, a Fortune 500 organization that adopted the TBL approach. Johnson Controls is a global leader and supplier for Building Efficiency, Power Solutions, and Automotive Experience. Utilizing the TBL approach, Johnson Controls promotes economic, social, and environmental practices that benefit the local communities, shareholders, customers, and employees. Participants (employees of the organization) were divided into groups based on the organizational rank, level of responsibility in strategic planning, and expertise in TBL and sustainability. Therefore, the list of participants included vice presidents of the three groups (Building Efficiency, Automotive Experience, and Power Solutions), directors of strategic planning, strategic planning managers, vice presidents and managers in sustainability, vice presidents and directors of public affairs and communications, and all members of the Global Environment and Sustainability Council (GESC) were also included. Participants were selected using purposeful, snowball, and theoretical sampling. A total of 23 in-depth interviews were conducted via conference calls. Purposeful sampling generated 20 participants, snowball sampling generated one participant, and theoretical sampling generated two participants.

Purposeful Sampling

Initially, purposeful sampling was used to allow for insightful inquiry, which helped the researcher to understand the phenomenon in-depth. Key employees from GESC and strategic planning leadership at Johnson Controls were purposefully selected for their relevance of their expertise to the research topics. They were “illuminative participants who will offer useful manifestation of the phenomenon of interest” (Patton, 2002, p.40). The initial list of participants included 54 employees. Due to workload, out of the 54 employees that were contacted, 20 were available to participate in the study at the end of purposeful sampling.

Snowball Sampling

Snowball sampling was used to locate information-rich key participants (Patton, 2002). Participants in the research were asked to recommend potential candidates that are suitable for the study. “By asking a number of people who else to talk with, the snowball gets bigger” (p.237). Snowball sampling identified one additional participant that was added to the list for a total of 21 at the end of snowball sampling.

Theoretical Sampling

Once conceptual categories are constructed from the data, theoretical sampling was used to obtain further data for the purpose of explicating the categories (Charmaz, 2006). Theoretical sampling was used because it “allows the researcher to discover the constructs that are relevant to this problem and population, and allows the researchers to explore the constructs in-depth” (Corbin and Strauss, 2008, p.145). Theoretical sampling was applicable to this study because it allowed for discovery when studying new areas. Pertaining to only conceptual and theoretical development, theoretical sampling directed the researcher where to go. Further, Lee (1999) suggests that “theoretical sampling provides the explanation for why data are collected from particular individuals, groups, populations, events, activities, or other such entities. It constitutes the conceptual purpose for gathering the next wave of data” (p.48).

Constructs related to talent acquisition and investors emerged from the analysis. In order to explore the constructs in-depth, theoretical sampling was used to add two more participants to the study. In terms of talent acquisition and retention, the analysis revealed a reemerging of the construct that was not initially expected. In order to understand how the TBL image impacted talent acquisition and retention within Johnson Controls, a manager in Human Resources (HR) was identified and contacted to participate in the study. The participation of the HR manager helped the researcher understand how the TBL image of Johnson Controls impacted the decision of prospective talent to join the organization as well as how it influenced the tenure of the existing employees. In terms of investors, shareholder influence emerged as a category through the analysis. It was necessary to understand how TBL influenced the shareholders (as external stakeholders) in their decisions to invest in Johnson Controls. It was also necessary to understand how TBL related to the emergence of social investors. Therefore, a high official in global investor relations was contacted to participate in the study. The participation of the official from investor relations helped the researcher in gaining better understanding of the decision making by the investors.

Data Collection

Data collection methods included in-depth interviews and document reviews. In-depth interviewing was selected because of its existing strength in fostering personal interactions with the participants, enabling prompt follow-up for clarification, providing information related to the construct, and enabling the triangulation and validation (Marshall and Rossman, 2006). An interview guide was created that aligned the main research questions with the sub-question. Documents were selected as a method for collecting data. The reason for the selection was the necessity to collect more data in terms of documenting events and conflicts, simplifying the manipulation and categorization of the data, and quantifying the data as required for the statistical analysis (Marshall and Rossman, 2006). Documents included financial statements, annual financial reports, sustainability reports, and submissions to governmental agencies. In this study, data were digitally collected using voice recording. Digital data were filed using the date of the interview. Planning of the settings was done to minimize the note-taking during the interviews as it disrupted the researcher from engaging in a meaningful dialogue with the participants. Organizing techniques included dated hard copies of the interview documents for an easy segregation.

Interview Guide

Interviews were conducted with 23 individuals at Johnson Controls in strategic planning, public affairs, communications, and GESC functions. After an executive summary of the research was sent out to the participants, a sample of the interview guide followed via email. The interview questions were designed with the aim of answering the research questions. Interviews were done via the phone using conference calling. Sessions lasted from 30 minutes to 60 minutes to allow adequate time for the interviews. Interview questions were in the order of the research questions. Table 2 shows how interview and research questions were related.

Table 2
Research and Interview Guide Questions

Research Question	Interview Question
How does TBL influence strategic positioning within a global organization? (main question)	To be inductively answered through data analysis and document reviews
What does TBL mean to the organization? (sub-question one)	What is your understanding of TBL? Is there a system for TBL in place at Johnson Controls? Can you give me an example of how Johnson Controls uses the TBL as a competitive advantage? Why do you think Johnson Controls emphasizes social responsibility, environmental leadership, and economic prosperity in the work that we do? How important do you think this emphasis is to leadership of the company? Do you think it is a top priority? Why or why not?
How does the organization incorporate TBL into the image? (sub-question two)	How do you describe the image of Johnson Controls? Can you describe a vivid picture of the “image” we are trying to project to both our internal and external stakeholders? How important do you think it is for Johnson Controls to be viewed as a “TBL driven organization”? Why? How does Johnson Controls associate its “image” with TBL? Can you give me an example?
How does the organization use TBL image to differentiate its strategic position in the market? (sub-question three)	How does Johnson Controls strategically position itself in the market? In other words, what are the positioning strategies at Johnson Controls as an organization? What are some of the differentiation strategies used at Johnson Controls to achieve the desired strategic position in the market? How is “TBL image” used in the strategic positioning of Johnson Controls? Can you give me an example?

Data Analysis

Interviews were transcribed by the researcher. Notes from each interview were reviewed. Different forms of data (written notes during the interviews, memos, and hand-written correspondences) were cross-referenced for patterns, relationships, confirming, and disconfirming data. Data collection/coding of data continued until theoretical saturation was achieved. Memos were written to capture ideas and thoughts constructs during the interviews, transcribing the interviews, and coding of the data. They were a helpful tool in tracing the process until theory was developed.

Interview transcriptions were read many times and comparative analysis was used to constantly compare responses across participants and compare responses (for all the questions) for the same participant. Corbin and Strauss (2008) define comparative analysis as “comparing incident against incident for similarities and difference” (p. 195). Comparisons were done in two ways: across-question and across-participant. First, responses to the same question were reviewed for all participants to confirm the emerging concepts. This comparison was critical in order to assess the impact of demographics on the responses. Lee (1999) noted that “coding is the actual process through which the data (i.e., the empirical indicators) are organized into some theoretically meaningful structure”, (p.47). Continuously sorting the codes into several configurations and connecting categories enabled the researcher to gain deeper understanding of the data. Guided by grounded theory, three types of coding were used in this study: open, axial, and selective coding. Open coding refers to the unrestricted identification of categories that are naturally occurring from the data. The researcher initially used many codes to organize and assign the empirical data logically until coherent structure was achieved.

Open coding and axial coding went hand in hand. Although the data were broken apart to identify constructs (open coding), they were put back together by relating those constructs into categories (axial coding).

As the data were analyzed, the researcher's mind made the connection automatically because "after all, the connections come from the data" (Corbin and Strauss, 2008, p. 198). A total of 1,327 line-by-line codes were generated from open coding. For axial coding, the researcher fit the data (empirical indicators) in one category at a time. Axial coding allowed for the identification of central patterns in the data collected. It also allowed the researcher to explore the relationships connecting the constructs in the research. A total of 38 categories were developed through axial coding. Finally, categories were connected using selective coding. During selective coding, the research organized the categories in terms of their potential to fit the data within them. Starting with the most powerful (important) categories, iterations of data fitting took place until all the data have been categorized. Selective coding was used to develop a story that connects the categories through integration. At the end of the process, a set of theoretical propositions were developed that portray the theory and the framework (Corbin and Strauss, 2008).

Analyzing the data for context in order to develop theory took more than simple categorizations of responses. It involved using personal experience, asking questions, making comparisons (across-participants and across-responses for the same participant), thinking about the meaning of the words, reflecting on participants' tone of voice and reaction to questions, coding, writing memos, and the continuation of theoretical sampling (Corbin and Strauss, 2008). An example is shown below of how one construct was developed into a category and a theme. In this example, the respondents were asked: Why does Johnson Controls emphasize the economic, social, and environmental dimensions in the work that we do? **Below was a sample response:**

RESP 16: ...because it is embedded deeply into each of our business in terms of how we run our business and how we operate our business, as well as in the offerings that we provide to our customers. It's more of a chicken and an egg thing, if you look at the elements of the TBL and then you look at our vision around our commitment to a more comfortable, safe and sustainable world, they are really interlinked. There are significant interdependencies and so we embrace the elements of TBL as guiding principles in how we run our business. Both in terms of what we value, it shapes the offerings, services, and relationships that we try to establish with our customers.

During the open coding, 10 constructs were developed from this response. The constructs are deeply embedded, way of doing business, direct link to the business, vision of the organization, interlinked, interdependent, a guiding principle, value, effect of offerings, customer relationships. One of the researcher's memos was written to capture the essence of why Johnson Controls uses the TBL approach:

The respondent talked about several things about why Johnson Controls uses the TBL image. From his description, I noticed an emerging construct. It is the direct link of business. An earlier respondent mentioned that the organization uses the TBL approach because it is directly linked to the line of business. Another respondent mentioned that the organization does it because it "naturally stems" from the line of business here at Johnson Controls. The reemerging comment/construct helped me understand the impact of the type of market the organization participates in on the extent of using the TBL approach. For Johnson Controls, the company's line of business (products and services) is in energy-related areas (for example, chillers, air conditioners, Building Efficiency systems); this line of business prepositions the organization to be in better alignment with the TBL approach. In other words, "it only makes sense for Johnson Controls to emphasize the TBL".

The 10 constructs developed during open coding were combined into two main categories during axial coding: way of doing business and culture. Selective coding integrated these two categories with other categories that emerged from the data to reach the larger theme of business alignment.

Analysis strategies included 1) unique case orientation, 2) inductive analysis and creative synthesis, and 3) holistic perspective. Unique case orientation was based on the assumption that each case is unique and special (Patton, 2002). For example, Johnson Controls has three business groups; Building Efficiency, Automotive Experience, and Power Solutions. The organization executed sustainability initiatives using the TBL approach; in other words, it practices sustainability-driven practices in the economic, social, and environmental lines. The selection of unique case orientation is driven by the assumption that implementing the TBL approach at Johnson Controls is an individual case and a first level of analysis. Inductive analysis and creative synthesis aimed toward exploring themes or patterns through analytical principles (Patton, 2002) and creating the typology(s) based on the gathered data (Marshall and Rossman, 2006). The selection of this procedure was driven by the need to explore themes or patterns in order to discover the interrelationships and level of integration between the defined attributes. Holistic perspective is a strategy characterized by the need to view the phenomenon as a complex system (Patton, 2002).

The selection of this strategy was driven by the fact that TBL as a sustainability-related construct was a complex construct that mandated the balance of several factors in order for the planet to continually exist (Aras and Crowther, 2009).

Data analysis of document was used to further explore the constructs as they emerged from the coding process as well as to find evidence and support. The documents used in the analysis included business and sustainability reports, Form 10-K report, GRI report, the 10-year Marker document, the Empire State Building case study, the Johnson Controls headquarters case study, the Philanthropic Report, and the UNGC Report. For example, when exploring the meaning of TBL, respondents indicated the economic, social, and environmental lines. To confirm, the relevant documents were reviewed. It was found that the definition of TBL by the respondents was aligned with the Johnson Controls definition as shown in the annual business and sustainability report. In the report, Johnson Controls communicated the central message to stakeholders, which was seeking growth in every dimension; economic prosperity, social responsibility, and environmental leadership (Johnson Controls, 2012b). At a point in the process, data analysis was done simultaneously with data collection, which continued until theoretical saturation was achieved. Corbin and Strauss (2008) define theoretical saturation as “the point in analysis when all categories are well developed in terms of properties, dimensions, and variations” (p. 263). When the researcher noticed that no new constructs were being generated, the simultaneous process of data collection and data analysis concluded.

Validity

In terms of the criteria for judging the quality of research design, Yin (1999) outlines four tests that are relevant to the case study design. These tests include construct validity, internal validity, external validity, and reliability. Since this was an exploratory case study, internal validity test was not applicable because it was deemed “for explanatory or casual studies only and not for descriptive or exploratory studies” (p.40). External validity refers to defining the domain to which study’s findings can be generalized. External validity was a challenging test to perform given the lack of generalizability inherited in the single-case study design. For construct validity, multiple sources of evidence were used in this study during the data collection (interview memos, published reports, and written documents). This study did not rely solely on participants’ feedback in drawing the findings. Data collection and analysis also relied on support and evidence from the relevant literature, published reports, printed and electronic information about the organization. In addition, a draft of the case study was reviewed by research committee members for credibility.

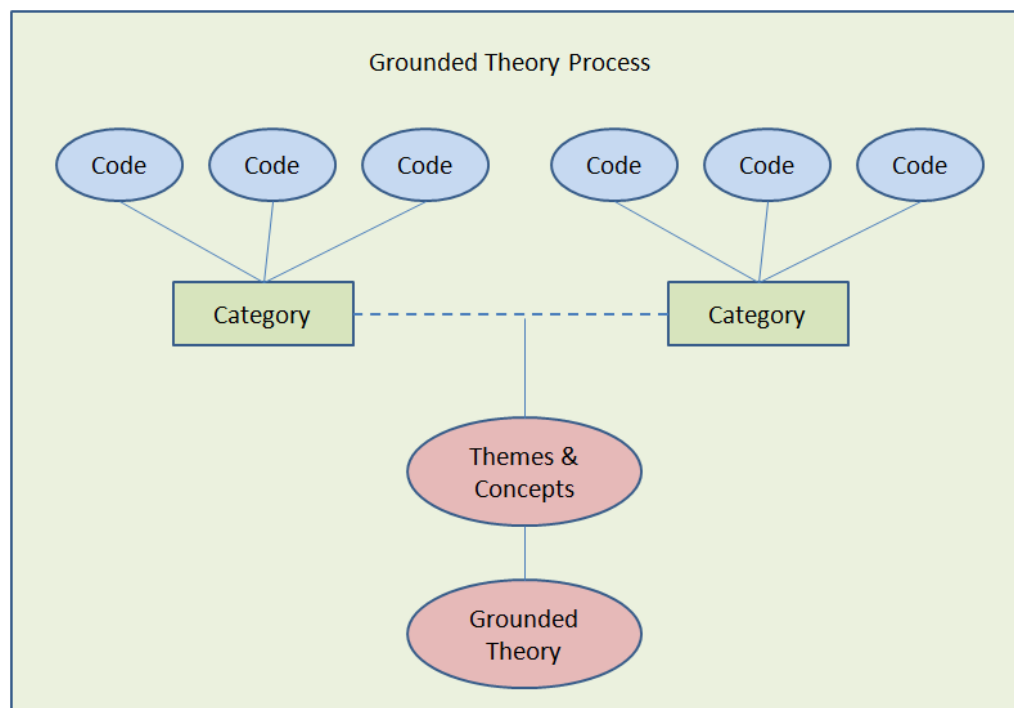
Verification

Verification methods included triangulation, document reviews of financial reports, and audit trail. Triangulation entails using a variety of data sources to gain complete understanding of the phenomenon (Creswell, 2007). Data from different sources including interview findings, participants’ descriptions, and financial published information strengthened the understanding of the phenomenon from multiple perspectives. In general, the data collected pertained to the elements of TBL within Johnson Controls (environmental data, philanthropic data, etc.). Additionally, comparisons were made between observations of the researcher and findings from the interviews. The interviews were also checked against other program documents such as financial reports and published documents. Document reviews and analysis allowed for the understanding of the issue from an organizational performance perspective. Reviewed documents included financial reports, sustainability reports, GRI report, income statements, gains and losses, statements of cash flow and revenues, and budget sheets. Lastly, audit trail as described by Newman and Benz (1998) is a method of documentation of the elements of the study to enable its replication in order to confirm the results. Therefore, a proper documentation of the elements included organized and detailed chapters with an emphasis on the progress of the study. Transcripts of the interviews, electronic copies of all reports and documents used, and all other supplemental data were archived and stored electronically.

Findings from Grounded Theory

In a narrative format, the findings resulted from the interviews articulated the meanings that were generated from the research questions. Intelligent verbatim transcribing was used by the researcher to transcribe the raw interview. Intelligent verbatim is a form of transcribing that allows for the elimination of only surplus and irrelevant materials such as repeated words and miscellaneous sounds (i.e. umms and ahhs), (Transcriptionwave, 2012). The transcribed interviews were coded using Corbin and Strauss (2008), Charmaz (2006), and Glaser and Strauss (1967) ground theory techniques. A streamlined codes-to-theory model for qualitative research guided the data analysis phase (Figure 1).

Figure 1 Grounded Theory Process



Participants were asked: Why do you think Johnson Controls emphasizes social responsibility, environmental leadership, and economic prosperity in the work that we do? How important do you think this emphasis is to leadership of the company? Do you think it is a top priority? Why or why not? Collectively, responses indicated that the reasons were 1) TBL is the way business is done at Johnson Controls, 2) TBL is embedded in the culture of the organization, 3) TBL facilitates new business opportunities, and 4) TBL stems naturally from the line of business Johnson Controls participates in. Table 3 shows the coding summary for the category.

Table 3
Coding Summary of Emphasizing TBL at Johnson Controls

Category	Property	Dimension
Business alignment	Offerings	The extent of alignment with products
		The extent of alignment with services
	Business objective	Leadership
A source for business advantage	Talent	Acquisition
		Retention
	Business growth	Internal (through direct line of business)
		External (through surrounding communities)
	Optimization of value	Shareholder value
	Employee engagement	Sense of "satisfaction"
Embedded	Culture	learned/evolves over time
	DNA	genetics/doesn't evolve over time
	Fabric	
	Heritage	

Business Alignment

The business alignment category emerged from the data to reflect the connection between TBL and the business practice of the organization. Originally, the category was labeled “a way to do business”; however, the name has evolved as more data were analyzed showing similarities in the concepts. The category is characterized by two properties; alignment in the offerings (property dimensions are products and services) and alignment with the business objective of being a market leader. Respondents indicated the Johnson Controls emphasizes TBL because it is a way to do business in the organization driven by the alignment between TBL elements and the products and services offered by Johnson Controls. Interviewees also indicated that TBL is emphasized in the organization because it is aligned with the business objective of being a leader in the market.

A source for Business Advantage

Business advantage emerged as a category based on the coding and data analysis. With respect to emphasizing the TBL, business advantage category was characterized by the talent, business growth, optimization of value, and employee engagement properties. Respondents indicated that business advantage as a reason for emphasizing the three lines was in the form of several areas including the ability to attract (and retain) talent, the potential of business growth, the contribution to optimizing business and shareholder value, and the positive effect on employee engagement.

Talent

The talent property was measured using two dimensions along the range of time. The first dimension is talent acquisition (future) and second dimension is talent retention (present). Responses from participants indicated that TBL frame of work is necessary to continue to attract new talent into the organization. Some of the responses suggested that the younger generation is more attracted to green and sustainable employers. Therefore, as an organization with a growth outlook, it is necessary to continue growing in terms of talent acquisitions.

Aligned with the annual financial report (form 10-K is a detailed financial evaluation of the performance of the organization) prepared by Johnson Controls and presented to the United States Securities and Exchange Commission, the company stated that the business success depends on attracting and retaining qualified personnel. Similarly, studies show the positive impact of other sustainability-related constructs on the attraction and retention of talent in the organization. For example, Husted and Salazar (2006) suggested that when there is a strategic approach to corporate social performance, the performance of the organization can be improved. Additionally, Aguilera, Rupp, Williams, and Ganapathi (2007), Russo and Founts (1997), and Turban and Greening (1997) suggested that sustainability has a positive influence on improving the retention of employees, which results in improved productivity.

Business Growth

As a property, business growth generated two dimensions: internal growth and external growth. This study referred to the internal growth by the growth resulting from internal strategies and business practices that are directly linked to the business growth. Several respondents indicated that among the reasons for emphasizing the TBL is because it is directly linked to the line of products and services offered by Johnson Controls. For example, in Building Efficiency, the line of business is energy efficient products and services (chillers, building controls, etc.). Therefore, there is a natural motivator for being energy efficient (for example) because this is the products sold by Johnson Controls. Similarly, Power Solutions established a lead recycling program that offers significant economic advantage (cost save for Johnson Controls), it is rational to invest in lead recyclability projects. This study referred to external growth by the growth resulting from strategies and business practices external to the immediate line of business of the organization such as growth resulting from social responsibility practice. Responses indicated that TBL enables the organization to foster new business opportunity necessary for business growth. Respondents indicated that being involved in the communities in which the organization does business in, promotes for winning new business projects in those local communities.

Employee Engagement

Employee engagement is a critical element in Johnson Controls and one of the organization's core values for the 10-year marker (a set of strategic guideposts that were designed to guide the business to a long-term success). Johnson Controls states that "As we grow, so will our people. We foster a culture that promotes excellent performance, teamwork, inclusion, leadership and growth. Our employee and leader diversity will mirror our global markets and population." (Johnson Controls, 2012c, p.1). Similar to the positive influence of sustainability on employee engagement, six respondents indicated that employee engagement is improved by the satisfaction from feeling part of the community and the ability to contribute to the wellbeing of the environment and the community. Baradihi (2011) suggested that sustainability has a positive influence on employee engagement. Glavas and Piderit (2009) established a positive connection between employee engagement and corporate citizenship. Stairs (2005) suggested that employee engagement can be positively influenced by the employer's approach toward social and environmental issues.

Embedded

The embedded category reflects the intertwined TBL in Johnson Controls. Data analysis generated four properties based on the responses. The first property is that TBL is embedded in the culture (learned concept that evolves with time) of Johnson Controls. The remaining three properties are that TBL is embedded in the DNA, fabric, and heritage of Johnson Controls respectively (inherited concepts that don't change with time) of the organization. In a similar notion, Laszlo and Zhexembayeva (2011) suggested that embedded sustainability referred to the incorporation of the environmental and social value into the core business of the organization and "into the very DNA of their businesses, thus deeply transforming their strategy and operations for enduring value creation" (p. 100). Similar to this definition, 11 respondents indicated that the reason for emphasizing the TBL dimensions is because it is part of the Johnson Controls DNA and part of the fabric of the company.

Inclusion in the Strategic Priorities

Respondents indicated that TBL is embedded in the strategies of Johnson Controls as part of the culture and the line of business the organization participates in. This is demonstrated as part of the 10-year marker which is a set of strategic priorities to ensure the long-term success of the company. These nine strategic priorities are: integrity, innovation, sustainability, customer satisfaction, continuous improvement, global growth, employee engagement and leadership, quality, and shareholder value. Analysis of the strategic priorities showed that the TBL image is embedded in three strategic priorities that reflect the economic, social, and environmental lines of TBL.

The economic line of TBL is reflected in the global growth strategic priority. Johnson Controls has stated that it will thrive in the global economy and will seize opportunities to ensure long term success. The social line of TBL is reflected in the employee engagement and leadership strategic priority. Johnson Controls indicated that as it grows, its employees will also grow through engagement and involvement in communities to mirror the organization’s global markets and population. Lastly, the environmental line of TBL is reflected in the sustainability strategic priority. Johnson Controls indicated its thrust toward environmental sustainability through the design and manufacturing of environmental friendly products and services. Table 4 summarizes the findings.

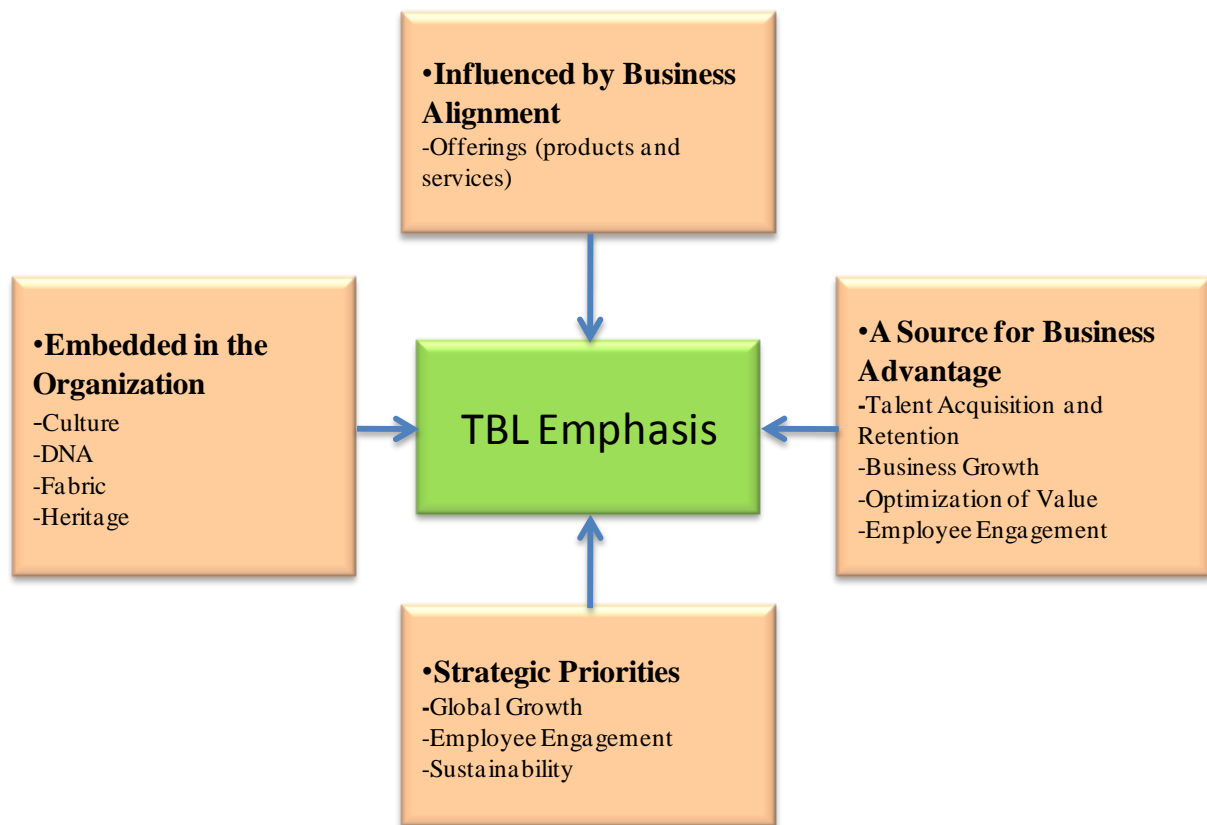
Table 4
Summary of TBL and Strategic Priorities

TBL Line	Strategic Priority	Description
Economic	Global growth	We will be recognized as a global growth company. We will thrive in the global economy because we act with speed and discipline, and we will seize opportunity. We will take share from our competitors.
Social	Employee engagement and leadership	As we grow so will our people. We will build a culture of global employee and leader development that will be a benchmark. Our employees will be involved and engaged as individuals and as team members. Our employee and leader diversity will mirror our global markets and population.
Environmental	Sustainability	We will design and deliver increasingly sustainable products, services and solutions that help our customers improve their energy efficiency, reduce their carbon footprint, and achieve their environmental goals. Leading by example, we will improve our own environmental performance and that of our supply chain. We will protect our environment through recycling and reducing greenhouse gases, energy, water and waste.

Discussion and Recommendations

In conjunction with exploring the meaning of TBL, this section attempts to answer question: “What does TBL mean to the organization?” Emphasized through communication and products and services offered by Johnson Controls, the economic, social, and environmental lines provide a fundamental framework of TBL. Participants were asked: Why do you think Johnson Controls emphasizes social responsibility, environmental leadership, and economic prosperity in the work that we do? Three categories were identified: Embedded in the Organization, Influenced by Business Alignment, and A Source for Business Advantage. The fourth category (Strategic Priorities) emerged from analyzing the link between TBL and strategic positioning. Incorporating all four categories lead to the TBL Emphasis Framework (see Figure 2).

Figure 2 TBL Emphasis Framework



Data analysis revealed that Johnson Controls emphasizes the TBL approach because 1) TBL is embedded in the organization by being part of its culture, DNA, fabric, and heritage, 2) TBL is a source for business advantage (talent acquisition and retention, stimulant for business growth, optimizes the business value, and improves employee engagement), 3) TBL is aligned with the business offerings of Johnson Controls, and 4) TBL is incorporated into the strategic priorities. The first category that emerged from analyzing the TBL emphasis was that TBL is embedded in the organization through culture, DNA, fabric, and heritage. Respondents indicated a linkage between TBL and the culture of the organization. The linkage suggests that incorporating the TBL approach into the organization is a result of having an organizational culture that is aligned with the TBL elements. For example, Johnson Controls was founded on the idea of saving energy from the earliest products. Additionally, community involvement and charitable contributions are part of the organization's identity. Therefore, the elements of TBL are interlinked with the organization's identity. In a similar notion, Laszlo and Zhexembayeva (2011) referred to embedded sustainability as the incorporation of the sustainability elements into the core business of the company in a way that strengthens the company's strategy. Embedded sustainability is invisible, yet has a huge impact on the employee motivation and loyalty creation in the supply chain and within consumers. The authors describe organizations that embed sustainability into their strategies as "unlike the majority of companies that simply bolt on sustainability to their existing strategy and processes...these pioneering businesses embed sustainability into the very DNA of their businesses, thus deeply transforming their strategy and operations for enduring value creation" (p. 100). Findings from the study and the literature suggest that implementation of TBL is strongly related to the culture of the organization.

The second category is the influence of business alignment. Collectively, participants indicated that the organization emphasizes the TBL because it is aligned with the line of business in Johnson Controls. Data analysis revealed that emphasizing the TBL lines stems naturally from the work Johnson Controls does. For example, Building Efficiency and Power Solutions design and manufacture products that revolve around energy efficiency and promote the creation of clean and comfortable environments. In fact, Johnson Controls originated with the invention of the Thermostat in 1885, launching an industry focused on energy efficiency (Johnson Controls, 2012a). By incorporating the economic, social, and environmental lines of TBL in the strategic priorities of global growth, employee engagement, and sustainability respectively, Johnson Controls has integrated TBL into the organization as a framework.

Similarly, Elkington (1997) suggested that business practices can be executed using the TBL as a framework; several success stories exist in the literature about organizations integrating the TBL approach into their business model. For example, Interface, a carpet manufacturer was able to successfully incorporate the TBL approach into the business model by applying TBL concept to its manufacturing and business processes of the organization. All entities (economic, social, and environmental) in the business model are well integrated and revolve around continuously adding value to the people, processes, and capital which are at the center of the model. The TBL practices are targeted toward a zero waste goal and span all aspects of the business including people (employees, customers, community, and suppliers), product (design, manufacturing, packaging, marketing, and purchasing), and place (facility and operations), (Harmon et al, 2009). Findings from the study and from the relevant literature suggest that TBL is a framework for operating business.

The third category that emerged from the analysis is TBL as a source for business advantage. Data analysis revealed that Johnson Controls emphasizes the TBL lines because they are a source of business advantage. Respondents indicated that TBL is used to help the organization gain a business advantage through four ways: talent acquisition and retention, increased business growth, improved employee engagement, and increased shareholder value. Similarly, the literature contained many studies that showed the benefits of other sustainability-related constructs and their positive impact on the organization. For example, Waddock and Graves (1997) found corporate social performance to be positively related to the financial performance of the organization. Results of their study showed that the financial performance depends on good social performance ultimately supporting the claim of doing well by doing good. Moneva and Ortas (2010) showed that organizations with higher rates of environmental performance had better rates of financial performance supporting the claim of the positive linkage between the two.

Another business advantage of TBL is business growth. Business growth is attained through new market opportunities driven by innovation as well as fostering business expansions in the local communities where the organization is welcomed as a good partner. A key participant indicated that being a welcomed partner allows the organization to seize business opportunities in the local communities. New market opportunities are also seized through innovation and expansion of existing lines of business as stated by many participants. Several participants indicated that the energy saving sector is a potential field for investment that promises business growth. Therefore, being environmentally responsible translates into good economic standing. To this regard, Johnson Controls initiatives to improve the environmental performance through reducing carbon dioxide emissions and increasing the use of the recyclable materials within the automotive interiors sector opened the door for innovative new products such as soy seat pads, fibrit door panels, and econbond headliner. Each has the potential for new marketing opportunities which contributes positively to the economic prosperity of the company.

This ties back to Laszlo's (2008) sustainable value and doing well by doing good. The relevant literature revealed a sufficient evidence of the positive relationship between sustainability-related constructs and the performance of the organization through innovation and new market opportunities. For example, Porter and Linde (1995) suggested that innovation, as a response to environmental regulations, can have a positive impact on the product/process on hand. Such impact causes the innovated product/process to be higher in quality, lower in cost, and better in performance. These attributes enhance the competitive advantage and performance of the organization. Similarly, Laszlo and Zhexembayeva (2011) suggested that sustainability initiatives enable the company to seize new marketing opportunities through innovation. Findings from the study and literature suggest that TBL helps the organization gain a business advantage as a driver for business growth.

The results of the study also showed that in Johnson Controls; a TBL-focused organization, TBL is embedded in the strategy through the incorporation into the strategic priorities (global growth, employee engagement, and sustainability). This "embeddedness" is influenced by the business alignment in terms of the products and services offered by the organization. The study has demonstrated that the type of business the organization is involved in impacts its attention toward TBL. In a business group where the TBL elements are in line with the business offerings, TBL was a main focus to the group. In a business group where the TBL elements are not necessarily aligned with the line of products and services offered by the business group, TBL was less important. Findings from the study suggested that TBL is likely to be embedded in the strategic positioning of the TBL-focused organization.

Recommendations for Future Research

This study suggests two recommendations for future research. First, the nature of the qualitative research in this study generates a recommendation for future research to further develop the Influence of TBL of Strategic Positioning Framework into a model that can be tested using quantitative research methodology. The intent of the quantitative design is to establish statistical evidence by creating hypotheses developed from the theoretical propositions presented in this study. Second, extend the scope of the study by exploring the relationship across other organizations and industries in order to determine the extent of generalization of the research results. The single case study approach used in this research was done on one diverse global organization. Although the organization consisted of three distinct business groups, it would be interesting to know if the results of the research apply to other organizations and industries.

Limitations of the Study

First, the main limitation of the study is related to the inability to generalize. Due to the case study approach and the single unit of analysis used in the research, the results of the study will need to be applied to other organizations to determine the extent of generalization. The inability to immediately replicate is inherent in the qualitative research design (Patton, 2002). Although the main objective of this study is to explore the relationship, rather than to generalize the results, it would be useful to enhance the ability to generalize the findings. Therefore, it is recommended to further develop the framework into a model and test it using a quantitative research design.

Second, Patton (2002) stated that “by their nature, qualitative findings are highly context and case dependent” (p.563). He suggested three kinds of limitations related to sampling: limitations in the situation, limitations from the time periods, and limitations based on selectivity in the sample. Building on Patton’s remarks, this study is subject to the stated limitations. This study is limited with regards to the setting/situation as it focused on one organization. This study is also limited with regards to the time period as it studied a phenomenon during a specific period of time. It was shown from findings in the study and the literature that changes in time and economic conditions have an influence on the phenomenon under study. Lastly, this study is limited with regards to the selectivity of the sample. Although the researcher’s selection for purposeful and theoretical sampling was done to ensure a comprehensive coverage of key participants, it is possible that the inclusion of participants from other functions in the organization may have influenced the results.

Reference List

- Aguilera, R., Rupp, C., and Ganapathi, J. (2007). Putting the S back in CSR: A multi-level theory of social change in organizations. *Academy of Management Review*, 32 (3), 836-863.
- Aras, G., and Crowther, D. (2009). The durable organization in a time of financial and economic crisis. *Economics and Management*, 14, 210-216.
- Baradihi, F. (2012). An exploratory case study on the influence of sustainability on employee engagement. (Doctoral dissertation). Retrieved from https://my.ltu.edu/bbcswebdav/pid-298750-dt-content-rid-1352708_1/orgs/Dept_Mgt_DBA_Students/Baradihi%20Dissertation%20Presentation%203%2026%2012.pdf.
- Charmaz, K. (2006). *Constructing grounded theory: A practical guide through qualitative analysis*. Los Angeles: Sage Publications Ltd.
- Corbin, J., and Strauss, A. (2008). *Basics of qualitative research*. Thousand Oaks, CA: Sage.
- Creswell, J. W. (2007). *Educational research: Planning, conducting, and evaluating quantitative and qualitative research*. Boston: Allyn and Bacon.
- Elkington, J. (1997). *Cannibals with forks – Triple bottom line of 21st century business*. Stoney Creek, CT: New Society Publishers.
- Glaser, B., and Strauss, A. (1967). *The discovery of grounded theory: Strategies for qualitative research*. New Brunswick: Aldine Transaction.
- Glavas, A., and Piderit, S. (2009, Winter). How does doing good matter? Effects of corporate citizenship on employees. *Journal of Corporate Citizenship*, 36, 51-70.

- Harmon, J., Bucy, F., Nickbarg, S. Rao, G., and Wirtenber, J. (2009). In Wirtenberg, J., Russell, W., and Lipsky, D. (Eds.), *The Sustainable Enterprise Fieldbook*, (89-115). New York: Greenleaf Publishing.
- Husted, B., and Salazar, J. (2006). Taking Friedman seriously: Maximizing profits and social performance. *Journal of Management Studies*, 43(1), 75-91.
- Johnson Controls. (2012a). Organization profile. Retrieved July, 17, 2012 from <http://www.johnsoncontrols.com/publish/us/en/about/profile.html>.
- Johnson Controls. (2012b). Business and sustainability report. Retrieved November 2, 2012 from http://www.johnsoncontrols.com/content/dam/WWW/JohnsonControls/corporate/sustainability/2011_bsr/21093_JC_2011BSR_HealthSafety_kzh1.pdf.
- Johnson Controls. (2012c). 10-year Marker. Retrieved November 2, 2012 from http://www.johnsoncontrols.com/content/dam/WWW/JohnsonControls/be/global_workplace_solutions/transition/miscellaneous/ENG_10yr_DefsPoster_11x17_KEY.pdf.
- Johnson Controls. (2012d). Global Reporting Initiative Report. Retrieved November 1, 2012 from http://www.johnsoncontrols.com/content/us/en/sustainability/reporting/GRI_report.html.
- Johnson Controls. (2012e). Form 10-K. Retrieved October 26, 2012 from http://www.johnsoncontrols.com/content/dam/WWW/JohnsonControls/corporate/investors/2011/FY11_10-K-_FINAL_for_web.pdf.
- Laszlo, C (2008). *Sustainable value*. Stanford: Stanford University Press.
- Laszlo, C., and Zhexembayeva, N. (2011). *Embedded sustainability: The next big competitive advantage*. Stanford: Stanford University Press.
- Lee, T. (1999). *Using qualitative methods in organizational research*. Thousand Oaks: Sage Publications.
- Marshall, C., and Rossman, G. (2006). *Designing qualitative research*. Thousand Oaks: Sage Publications.
- Moneva, J., and Ortas, E. (2010). Corporate environmental and financial performance: A multivariate approach. *Industrial Management and Data Systems*, 110(2), 193-210.
- Newman, I., and Benz, C. (1998). *Qualitative-quantitative research methodology: Exploring the interactive continuum*. Carbondale, IL: Southern Illinois University Press.
- Patton, M. (2002). *Qualitative research and evaluation methods*. Thousand Oaks, CA: Sage.
- Porter, M., and Linde, C. (1995). Toward a new construction of the environment-competiveness relationship. *Journal of Economic Perspectives*, 9(4), 97-118.
- Russo, M., and Fouts, P. (1997). A resource-based perspective on corporate environmental performance and profitability. *Academy of Management Journal*, 3(40), 534-559.
- Stairs, M. (2005). Work happy: Developing employee engagement to deliver competitive advantage. *Selection and Development Review*, 5, 7-11.
- Transcriptionwave. (2012). Verbatim transcription services. Retrieved December 5, 2012 from <http://www.transcriptionwave.com/verbatim.html>.
- Turban, D., and Greening, D.(1997). Corporate social performance and organizational attractiveness to prospective employees. *Academy of Management Journal*, 40, 658-672.
- Waddock, S., and Graves, S. (1997). The Corporate social performance-financial performance link. *Strategic Management Journal*, 18(4), 303-319.
- Yin, R. (2009). *Case study research: Design and methods*. Thousand Oaks, CA: Sage.