

# THE BNQ21000 STANDARD: THE MANAGEMENT OF SUSTAINABLE DEVELOPMENT – FROM LEARNING TO AUDIT

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## ABSTRACT

Issued in 2012, the learning Standard BNQ21000 is a non-auditable standard that focuses on the management of sustainable development (SD) within the management of manufacturing companies. This standard covers 21 corporate issues that are grouped under four themes: economic, social, environmental and moral. This frame of reference aims at guiding businesses towards the social project, as intended by the SD Act of Québec, which is based on the Rio principles. In this standard, each issue is classified according to five levels of maturity: 1. somewhat concerned; 2. reactive; 3. accommodating; 4. proactive; and 5. generative. The classified issues are thus integrated into a single table to form the self-assessment grid. The bases of good SD management begin at the 3rd level, while the inferior levels point at the most obvious gaps. This article unfolds in three parts. First, we outline the conceptualisation and learning mechanism of this standard. We explain how the principle of Sextant, which acts as the base to the self-assessment grid, enables to seize and gradually integrate the principles of SD. The second part shows the higher-level results from 40 pilot projects and conducts a review of the main developments and improvements to be made in the forthcoming standard reform. Finally, after 5 years of deployment, it was agreed to revise the Standard to extend the issues in order to cover other sectors besides manufacturing. In addition, an auditable version of the latter will be deployed. Work is set to begin in 2017. We will conclude with the discussion of various possible avenues for the overhaul.

*Keywords: sustainable development, standard, social responsibility, responsiveness, societal responsibility, learning standard, BNQ21000, ISO26000.*

## 1 INTRODUCTION

Through the globalisation of markets, standards represent for an organisation a vehicle for communication with stakeholders. In that respect, standards that are audited by an official independent third party are the most serious option. For an organisation, the issue with auditable standards is not so much to obtain them and communicate with external stakeholders, but rather to maintain them. In fact, to succeed at maintaining it, internal stakeholders must roll up their sleeves. Indeed, standards, such as ISO9000, force companies to modify, sometimes even drastically, their work and management methods to create a culture of continuous improvement. There is no doubt that implementing such a standard requires discipline, resources, mobilisation and time. Nevertheless, the loss of a standard for non-compliance can lead to serious consequences. But, would it be wiser to learn how to walk before running?

In 2007, it was the combined expertise of the Bureau de Normalisation du Québec (BNQ), Neuvaction, the Ministère du Développement Économique du Québec (MDEIE) and the Chaire Desjardins en gestion du développement durable that drove forward the establishment of the research project of the BNQ21000 standard on sustainable development (SD) management. The end result was a non-auditable learning standard in SD management. That guide was designed to help companies embark on the SD path. The standard incorporates the 16 principles of the Québec's SD Act [1], which reformulate and adapt to modern society the spirit of the 1992 Rio principles into the administration of the State.



The second section of this paper will briefly introduce the 16 principles of the Québec's SD Act, the management issues of the BNQ21000 Standard and the principle of Sextant. The latter represents the key driving force for incorporating the principles of SD into the management of organisations. The third section will provide information on the conceptual model, the self-assessment grid and the *SD Management Handbook*. The third section will highlight the main implementation results from 40 pilot projects. Lastly, the fourth section will address the key challenges in developing the auditable version whose work will begin in 2017.

## 2 THE QUÉBEC'S SUSTANABLE DEVELOPMENT (SD) ACT, THE SD ISSUES AND THE SEXTANT

The Québec's SD Act, Bill 118, was passed in 2006 [1]. The essence of that law is based on a reformulation of the 1992 Rio principles. Besides the subjects concerning war and poverty, the spirit of Rio is well established. The result is interesting if we take a step back. We can then see it is a statement that relates to the Québec of tomorrow and that is aligned with the global objectives as advocated by the United Nations. That is precisely why the BNQ21000 Standard will be easy to internationalise.

Part (b) of Table 1 lists the Act's sixteen principles and their definitions are presented in the *Projet de Loi 118* [1]. Skimming through the Act's principles briefly highlights the macro nature of each statement. Indeed, taken from the *Projet de Loi 118* [1], the principle "*d) 'Economic efficiency': the economy of Québec and its regions must be effective, geared toward innovation and economic prosperity that is conducive to social progress and respectful of the environment.*" cannot be directly applied to a company. Given that the latter evolves at a 'micro' level, a potential contribution to such a principle becomes merely impossible. For researchers, this translates into the question: how can macro principles be integrated into a level of thinking that is micro? This is precisely what the management of an organisation is about. From this observation, the hunt for micro issues at the business level rose quickly on the agenda.

Table 1 presents in part (a) the micro issues of SD of the BNQ21000 Standard. This list draws heavily on the SD21000 project from AFNOR [2], the French agency for standardisation. As an example, a company that does not include SD in its mission/vision/values will not be able to incorporate SD in its business. All that was missing from (a) to (b) was the link between the two levels of thinking – macro and micro. This is where the principle of Sextant comes into play by enabling a linking function.

The Sextant was one of the first navigation tools used by sailors for navigating the seas and oceans. In sum, it uses the elevation between the horizon and a subset of stars to, for example, triangulate, using an astronomical table, the position of the boat. With such a theory in mind, two analogies should be remembered. First, the sailor used a limited subset of stars for locating his position and, second, the boat arrived at the right destination and not on the star. Coming back to our problem, the Sextant aims towards capturing the spirit of the macro principles underlying the Act for the purposes of transitioning them into the corporate world of micromanagement. In other words, the principles act as the stars. Two linking examples are illustrated in part (c) of Table 1, between the issues of the standard and its guiding principle subsets. Appendix B of Cadieux and Dion [2] details the complete list of associations. Nonetheless, the spirit of these guiding principles needs to be embodied within management practices. The actual linking exercise was executed between the researcher and government law experts. While it was confined to a limited capacity, it revealed that each issue was generally linked to a restricted subset of 3 to 5 guiding principles that were often



Table 1: The micro–macro duality. (a) The micro issues relating to SD; (b) The Act's macro principles; (c) The issues–principles link, the principle of sextant.

(a) 21 "Micro" issues of the organisation	(c)Sextant	(b) 16 "Macro" principles of the SD Act
Mission/vision/values		a) Health and quality of life
Strategy		b) Equity and social solidarity
Ethics		c) Environmental protection
Products and services liability		d) Economic efficiency
Governance		e) Participation and commitment
Profitability control		f) Access to knowledge
Sustainability of the organisation		g) Subsidiarity
Investments practices		h) Partnership and intergovernmental cooperation
Purchasing and procurement practices		i) Prevention
Impact on local development		j) Precaution
Work conditions		k) Protection of cultural heritage
Skills development		l) Conservation of biodiversity
Participation and labour relations		m) Respect for the support capacity of ecosystems
Equity		n) Responsible production and consumption
Occupational health and safety		o) Polluter-pay
Management of raw and residual materials		p) Internalisation of costs
Energy management		
Water management		
GHG management		
Management of other types (noise, ...)		
Local environmental impact management		

quite different. Thus, this simplification pruned the complexity of considering all principles at once for each issue; such was the initial view held by the Ministry. In order to be able to apply the concept of the astronomical table – that is to say, progressively capturing the Act's principles in the management of issues – a conceptual model was developed which lead to the development of a self-assessment grid.

### 3 THE CONCEPTUAL MODEL AND THE SELF-EVALUATION GRID

The conceptual approach takes root in the school of thought concerning the notion of 'responsiveness'. This notion builds on the works by Carroll [3] in which he suggests, among other things, 4 levels of responsiveness: reaction, defence, accommodation and proaction. Later, Wartick and Cochran [4] present a definition of this notion, which is a company's ability to respond to social pressures. Afterwards, the notion took different directions in accordance to the needs of different sectors. For the purposes of this exercise, the notions described above are sufficient to set the discourse. In essence, the experimentation showed that responsiveness corresponds more closely to the various possible attitudes of an organisation regarding a SD issue. Herein, ability is the resultant of attitude. Within the boundaries of the BNQ21000 standard, the organisation's reactions to a SD problem have been reorganised as follows: somewhat concerned, reactive, accommodating, proactive or generative. These reactions, which are explained later, can evolve from a basic mode to a more mature one. And this is in accordance with the organisation's learning and openness towards a SD problem. Moreover, it has been found through the experimentation that the proposed classification responds well, SD or no SD.

The conceptual approach is also based on the occupational health and safety (OHS) research conducted by Roy et al. [5]. The research team looked at the classification of different organisational cultures in that area. According to their work, these distinct cultures

were classified into 5 distinctive classes: blame, results, compliance, continuous improvement and generative. Here too, the classification of cultures evolves from the lowest to the highest rank.

Fig. 1 shows how the conceptual model draws its inspiration from these two streams of literature. Note that the conceptual model is the foundation of the self-assessment grid. The two streams of literature are combined and adapted by the model through a double-curve approach. Interestingly, the 40 pilot projects showed that the model was both robust and sharp. More precisely:

- i. A company that takes a 'somewhat concerned' attitude ( $x$  axis) will not really pay attention ( $y$  axis) to a given SD problem. Confronted with that problem, the organisation's stakeholders, and, all too often, the company management, blame others for their own inaction, thus creating an organisational culture of blame.
- ii. A company that takes a 'reactive' attitude will allow the least possible amount of time to tackle a problem. Results, often economic in nature, cannot be postponed. Also with time being money, no time is spent on planning; hence, the company awaits the next crisis. The organisation has a monologue with its stakeholders.
- iii. A company that takes an 'accommodating' attitude has learned, often as a result of crisis management, to allow the minimum time needed to solve an issue. Compliance and control is sought, and efforts are made to avoid a crisis. As such, it is accommodative with stakeholders. The company can remain at this stage for a long period of time.
- iv. A company that takes a 'proactive' attitude will usually involve its employees; therefore suddenly raising the level of attention one step further in the face of the issue. This is the leap between the two curves. Hence, this employee involvement is said to foster a culture of continuous improvement.
- v. A company that takes a 'generative' attitude to a given issue will involve suppliers or other external stakeholders in finding a solution. This further raises the level of attention. Consequently, the organisation will positively influence its surrounding stakeholders, thus becoming an example to follow.

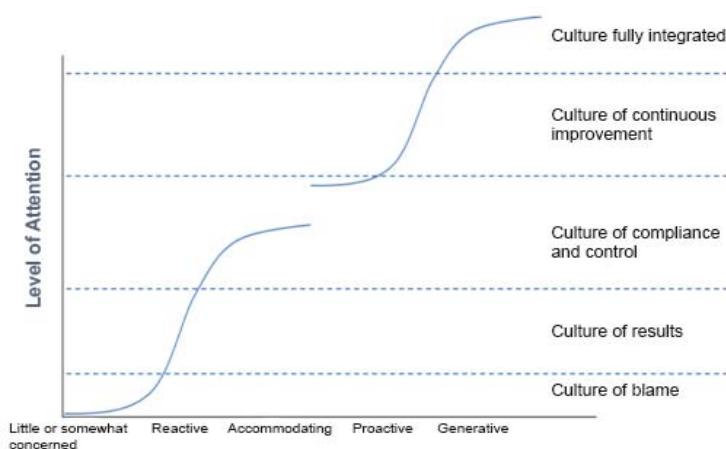


Figure 1: The conceptual model of the BNQ21000 Standard.

Thanks to this conceptual model and the results of the Sextant, the creation of the self-assessment grid subsequently became possible. Table 2 illustrates how, during the creation of the standard, issue experts and afterwards the consensus committee determined the texts of (b) the progressive levels and (a) the self-assessment grid. This is exemplified with the sustainability issue of an organisation. Besides being pedagogical, the conceptual model in Fig. 1 helped to calibrate the self-assessment grid's contents. This grid is available free of charge via the BNQ21000 website of the Bureau de la Normalisation du Québec [6]. Going back to the sustainability issue examined herein, Table 2(c) shows the gradual development of its guiding principles. Lastly, Table 3 presents an excerpt of the self-assessment grid pertaining to social issues.

#### 4 DEVELOPED AND AVAILABLE TOOLS

The objective of the BNQ21000 extended beyond the development of a standard. It also encompassed the development of specialised consultants as well as intervention tools. More than 60 tools, ranging from a draft letter up to heuristic mathematics explaining how to weight results, were developed for the public at large. All the tools are available in French. They are free of charge via the BNQ21000 website of the BNQ [6]. An email address is all that is required to obtain access.

The self-assessment grid is currently the best-known tool. However, there are also other promising tools such as the stakeholder grid. This particular grid has 21 lines; that is, one line per issue, a set of columns containing a list of potential stakeholders and a final column displaying the guiding principles subsets linked to each issue. This method requires management to discover and reflect upon stakeholders who are impacted by their decisions. For each issue/stakeholder intersection, management puts a "1" to report a potential impact or a "0" otherwise. By adding each line, management realises that an issue can impact several stakeholders. Adding in columns makes management recognise the importance of a given stakeholder. This may be no more than a small anecdote, but while doing this type of exercise, a major company discovered 74 stakeholders that were directly or indirectly impacted by their decisions. This exercise raised awareness among their management team and was one of the major breakthroughs in their project.

Table 2: The self-assessment grid for the organisation's sustainability issue. (a) The model; (b) The experts' text; (c) The capture of the principles associated with this issue.

(a)	Little or somewhat concerned	Reactive	Accommodating	Proactive	Generative
(b)	The organisation does not have an appropriate strategy for foreseeing the improvement of its capital structure.	The capital structure of the organisation is rather unfavourable at the present and forbids it to consider new investments over the short-term.	The organisation has a capital structure enabling it to envisage the renewal of its equipment.	The organisation has a capital structure enabling it to envisage new growth levers. It incorporates stakeholders' concerns into its criteria for organic growth.	The organisation uses sustainable development as growth levers and innovation over the long-term. It consults and incorporates problems associated with stakeholders and territory (environmental constraints) within its criteria for organic and external growth.
(c)			The text in (b) captures economic efficiency	The text in (b) captures participation and involvement	The text in (b) captures production and responsible consumption.



Table 3: Excerpts from the self-assessment grid, social thematic.

	Little or somewhat concerned	Reactive	Accommodating	Proactive	Generative
<b>Working conditions</b>	The organisation has minimal practices allowing it to comply with legislation and standards in effect.	The organisation has some practices and a basic document, framing the working conditions (working agreement, manual or other form) and its content, reflects the legislation and standards in effect.	The organisation has a document framing the working conditions (working agreement, manual or other form). The working conditions are comparable with those prevailing in its industry (social benefits, insurance, and remuneration).	The organisation has working conditions that advocate a structured financial system of profit sharing and that offers competitive services to employees in terms of insurance, employee support and other. Additionally, these conditions allow for some flexibility in terms of time management and favour the work-life balance.	The organisation is a leader in the management of working conditions. The quality of this issue management is recognised by all stakeholders and outside the organisation. It does not hesitate to share its innovative practices and actively contributes towards the improvement of working conditions.
<b>Skills development</b>	The organisation does not have an employee training or succession plan. Whenever necessary, training is ad hoc and carried out singly.	The organisation disposes of a general training plan that is focused on the skills development for employees' immediate tasks. Succession is singly managed. When applicable, the organisation complies with the <i>Law altering the Professional Code and other legislation within the health sector</i> (minimum of 1% of the payroll in training expenses).	The organisation uses a dynamic global training plan that is consistent with the development strategy of the organisation. This plan is phased over time and is open to all employees. There is a process in place for evaluating the training and its outcome (increase in productivity, decreasing absenteeism). A draft succession plan exists.	According to the age structure, the organisation plans its needs and proposes a succession management program including opportunities for internal promotion and mobility within the group. It develops the staff employability and encourages multi-skilling (multidisciplinary work teams, additional training).	Recognised as a learning organisation, the organisation is notable in terms of skills development and succession management. The organisation has a global and broader vision, and proposes training programs to its suppliers. It has set up processes for experience sharing.

As for the self-assessment grid, it provides an assessment of the situation but provides the manager with little information on how to solve the problem. Hence, along came the *SD Management Handbook* [2]. This handbook contains, among other things, a chapter on each issue. All chapters are organised in the same way, following the five maturity levels of the self-assessment grid. At the end of each chapter, there is a table summarising every maturity level and includes the following elements: a description of the organisation's maturity, management activities to be implemented, measures, elements that must be understood to change the culture, key drivers that will force the culture evolution and, when applicable, the tools. By means of an example, Table 4 is a simplified excerpt of such an end-of-chapter table and is specific to the OHS issue. Note that only two maturity levels are presented: the reactive level and the generative level.

## 5 RESULTS OF THE PILOT PROJECTS

The content and the results of this section are mainly from the feedback report [7] on the whole project. Nonetheless, the scientific approach underlying the pilot phase deployment of the BNQ 21000 guide is rooted in case studies. To quote one important work on the subject, Yin [8] stipulates that conducting four case studies gives an overall sense to a given problematic. He also stipulates that the study of 8 to 12 cases leads to the saturation of information on a given problematic. For these reasons, the current pilot phase was planned for 4 pilot projects (i.e. 4 different sectors of the economy in Québec), each consisting of 12 organisations. However, for various political reasons beyond the control of the researchers, the pilot project relating to government suppliers was never initiated. Instead, it got replaced with a project carried out with the members of the Quebec Business Council on the Environment (CPEQ). The objective of that project was to enhance the tools rather than the experimentation. Since its nature was not suited for scientifically comparing the results with those obtained from the first projects, it was side-lined from the present analyses. Prior to moving on, it is deemed appropriate to go over a brief overview of the projects.

Table 4: Extract from the summary table, Chapter 16 [2], Occupational Health and Safety.

<b>Reactive</b>	<b>Generative</b>
<i>Description of the reactive organisation</i>	<i>Description of the generative organisation</i>
Management activities: <ul style="list-style-type: none"> <li>• Preventive inspections</li> <li>• Availability of personal safety equipment</li> <li>• ...</li> </ul>	Management activities: <ul style="list-style-type: none"> <li>• The company integrates OHS in a systematic way certain OHS aspects in all areas of the organisation's management.</li> </ul>
Measure: <ul style="list-style-type: none"> <li>• Keeping records: <ul style="list-style-type: none"> <li>○ Frequency of injuries (e.g. number of accidents and illnesses)</li> <li>○ Severity of injuries (e.g. number of lost days)</li> <li>○ ...</li> </ul> </li> </ul>	Measure: <ul style="list-style-type: none"> <li>• OHS is part of the corporate responsibility report.</li> <li>• The organisation communicates its objectives and is committed to ensuring accountability to its stakeholders.</li> </ul>
To change the culture: <ul style="list-style-type: none"> <li>• Seeking compliance</li> <li>• Analysing statistics to learn</li> </ul>	To change the culture: <ul style="list-style-type: none"> <li>• The company gives attention to stakeholders and has a positive influence over its business partners.</li> <li>• It promotes healthy lifestyles.</li> </ul>
Key drivers: <ul style="list-style-type: none"> <li>• Major accident</li> <li>• Offence</li> <li>• ...</li> </ul>	Key drivers: <ul style="list-style-type: none"> <li>• The company is praised as a model for its safe behaviours and influences its suppliers to do the same.</li> </ul>
Tools: <ul style="list-style-type: none"> <li>• Basic health and safety: <a href="http://www.">www.</a></li> </ul>	Tools: <ul style="list-style-type: none"> <li>• Advanced health and safety: <a href="http://www.">www.</a></li> </ul>



The first pilot project studied the influence of customers on whether or not to progress towards SD. Actually, an important ambassador of the hospitality and tourism industry paved the way for its members to participate in the project. In total, 11 members participated in this first pilot project.

The second pilot project examined the influence of a key account customer preoccupied with SD regarding its suppliers' progress along the same path. A key account customer joined the exercise. To encourage participation, he paid a portion of the expenses incurred. In the end, 12 suppliers responded to the call. Most of these were extremely profitable companies, which have been sailing at cruising speed for quite some time now.

The third pilot project studied the influence of regulation on the level of progress of management practices in the SD of organisations. As such, a highly regulated sector, the mining industries, was invited to participate in the project. Out of all the projects, this was the one that generated the greatest collective interest: of the 25 mining companies that are present in Québec, 17 participated in the experimentation.

In an ideal world, all participating organisations would be continuing with the approach after the experimentation, as well as incorporating and perpetuating over time the knowledge disseminated over the course of the project period. Table 5 illustrates that 45% of organisations continued with the proposed approach and that 42.5% did not continue with it. The remaining organisations were uncertain.

The study of the organisations that are unlikely to continue with the approach undertaken unveiled that these are successful organisations, satisfied with the "business as usual" approach, that have been hit hard by the economic context, sold, closed or are mining companies disappointed with the absence of an audit. Moreover, the interviews revealed that the organisations that were uncertain actually participated out of curiosity or to gain visibility. Furthermore, the ones that will be continuing with the approach into the future will stand out from others through their management's commitment, because management wants to make real progress in SD. These managers stand out both for their vision and because their organisations have the human and financial resources for SD. This goes to show that in order to learn how serious an organisation is regarding any subject, it is best to observe how its financial resources are being allocated.

The analysis revealed relevant findings for the organisations. Indeed, a philosophy of financial performance or information control shapes the key barriers of resistance to organisational change and to movement towards SD. In fact, SD involves consulting stakeholders and incorporating their concerns into the decision-making and accountability process of the organisation. As evidenced by the analysis, a controlling manager, even if goodwill is at heart, consults little, delegates little and inevitably ends up causing significant delays on SD projects. By wanting to control everything, there will inevitably be a shortage of time.

Table 5: The possibility of continuing with the BNQ 21000 approach after the project.

Continuing with the Approach?	Project 1 Customer influence	Project 2 Key account customer influence	Project 3 Regulation influence	Total	%
Yes	4	5	9	18	45.0
Don't know	4	1	0	5	12.5
No	3	6	8	17	42.5
Total	11	12	17	40	100





What managers have come to realise is that SD leads to organisational change, and, thus, a change in culture. Moreover, to achieve real progress in managing SD within the organisation, the key to success can be found in the difference between desiring, wanting and really wanting. Only organisations that “really want” will be making progress. Those that did not want to change in the hope of getting different outcomes have failed in this task.

Furthermore, the analysis of all sources of information was also carried out with a transversal approach. The resulting global view of the projects revealed three main effects on the advancement of SD within the company: the intense focus management, the “walk the talk” management and the priority management. Together, these main effects cover and highlight nearly 75% of the elements identified within the pool of information under study. When these main effects are acting together, they explain the organisations’ progression or regression in terms of the maturity of their management, as well as the adoption of good SD practices. This maturity is based on accountability and, ultimately, on positively involving various stakeholders.

### 5.1 The intense focus effect

Everyone who plays a team sport, like hockey or soccer, knows that beginners and intermediate players often get into a very bad habit that is difficult to break: the “puck” or “ball” effect. When the player is taking possession of the puck in front or besides his opponents, nothing else exists aside from the puck. The thought of the puck paralyses his mind. Mesmerized, he can no longer see the most obvious games; he does not hear a teammate nearby. His blindness impedes any initiative. The same goes for the senior manager who, mesmerized by a crisis, can only see that one crisis and ignores other situations that might have a higher priority. Thus, the information goes in one ear and out the other. The manager has all the skills to understand the situation, but he concentrates on the crisis that consumes him entirely. This is a demonstration of an intense focus effect.

Table 6 shows that a senior manager progresses on the scale of maturity levels as he progresses on his ability to effectively manage the intense focus that paralyse him, and thereby, his organisation. Likewise, the nature of the intense focus changes from one level of maturity to another. In some cases, the manager’s attitude can reach the level of carelessness in this respect. The more he progresses, the more his ability in identifying that which he is intensely focused on, and moving away from it, will become important; he will have seen the broader picture. Note also that stakeholders, particularly unions, have their own intense focus. The person in charge must take this into account to be able to move the files involving several stakeholders forward.

Table 6: The progression of intense focuses as a function of the levels of maturity.

	<i>Somewhat concerned</i>	<i>Reactive</i>	<i>Accommodating</i>	<i>Proactive</i>	<i>Generative</i>
Intense focus on:	Opportunities.	Crisis.	Settling down and containing the crises, we breathe.	The development, we innovate.	Partnerships.
Zone of blindness:	Everything else is forgotten. Swept under the carpet, a crisis is being plotted.	Overthrown by crises, we have no time for managing the rest.	We forget about getting back on course.	We lose some stakeholders along the way (those who are not ready to innovate at the same pace as the organisation) or we neglect to include them in the development.	We forget maintaining communication with internal stakeholders.



In this context, it must be taken into account that regulatory and economic uncertainties cause the most devastating intense focuses, as they are external to the organisation and as the manager has no control over the process – he can only put up with events.

### 5.2 Walk the talk

Table 7 shows that the gap between ‘the walk’ and ‘the talk’ evolves while shrinking with the progression of maturity. The study revealed three forms of gaps. First, most of the issues identified in the study are related to the fact that management say that they will do something but don’t really get involved. These half-measures are a typical example of a gap in the *walk the talk*. Second, asking a stakeholder to be a main actor and to think he is still going to be behaving as a spectator is a mistake; there are expectations to be met. Lastly, if the organisation assigns a sensitive file to an intermediate manager whose level of maturity is insufficient (e.g. because he is too controlling to decentralise), this will lead, even under a stable structure, to major inconsistencies, gaps and a rampant organisational disengagement.

### 5.3 Priority management

Table 8 presents the list of stimuli that have a positive or negative impact on the management of SD (or other) priorities within an organisation. On the one hand, negative stimuli lower the prioritisation of SD and greatly delay the progress of projects. On the other hand, positive stimuli have a bullish effect, but, of a smaller magnitude, as in the stock market. Furthermore, some stimuli are from the nearby universe of the organisation, while others are outside. Some have greater impact than others and are marked with the “\*” symbol.

In sum, it is important to understand that the stability of the management team or the assigned manager is one of the most important elements for moving files forward with stakeholders. It is imperative to choose a leader whose personal affinities are in agreement with each file, for he will be projecting the image of management to all parties involved. Conversely, if the hat does not quite fit the assigned manager, nothing will progress, no one will be happy and the image of the company will be tarnished, and needlessly so. Not surprisingly, the adequate training of managers, and employees at large, is the cornerstone of an organisation’s sustainability. Lastly, knowing how to interpret external economic contexts supporting the launch of projects is judicious.

Table 7: The walk the talk and the level of maturity.

	<i>Somewhat concerned</i>	<i>Reactive</i>	<i>Accommodating</i>	<i>Proactive</i>	<i>Generative</i>
The relationships between what is said, the speech, and the actions are:	Incoherent: we are looking for a speech.	Inconsistent: we test and adjust the speech.	Inconstant: it is not always easy to take ownership of the selected speech.	Constant: we take ownership of the speech, we seek internal consistency.	Exemplary: the exemplary speech influences external stakeholders.



Table 8: Stimuli and priority management.

Source	Negative stimuli	Positive stimuli
<i>Internal context</i>		
Management	No conviction*	Deep conviction*
	Non-lucrative*	Lucrative
	Poor financial health*	Good financial health
	Not important for management*	Important for management
	Disengaged Board of Directors*	Engaged Board of Directors
	Culture of carelessness*	Culture of performance measurement and monitoring
	No trained manager	Trained manager*
	New management*	Experienced management*
	No conviction	Deep conviction*
	Burn-out manager	Motivated manager
Assigned manager	Unimportant position*	Important position*
	Incompetent	Competent
	No training	Adequate training
	Feeling out of breath (other files)*	Good rhythm
	Lack of resources*	Adequate resources
Other staff	No delegation*	Good delegation
	No recognition of employees' roles (Committee, union, ...)	Recognition of employees' roles (Committee, union, ...)
<i>External context</i>		
Government	Economic uncertainty*	Economic advantage*
	Legal uncertainty*	Legal advance
	Regulatory uncertainty*	Regulatory progress
	Absence of standards	Standards*
	Absence of subsidies	Subsidies*
Other regional groups	Absence of regional aid	Presence of regional aid*
Industry association	Absence of associations	Presence of an association*
Lobby group	Aggressive external stakeholders*	External stakeholders in favour of collaboration*
A star client	Small client	A star client*

## 6 THE FUTURE CHALLENGES, THE AUDITABLE VERSION

As we move into the creation of the auditable version of the BNQ1000, several challenges are ahead. There are numerous auditing challenges for Standards on SD, namely: dealing with the right issues, the gigantism, the “one-size fits all” approach, the “yes/no ticking” effect and the fact that SD is still associated with the environment. Having the right issues is the first step to undertake but also, they will be reviewed and extended. The problem of gigantism comes from the fact that SD is transversal in conjunction with the fact that each of the 21 issues is a specialty. To illustrate, OHS alone has a standard (e.g. OHSAS 18001). Reaching a global standard without going into detail will be an important challenge. The problem with the “one-size-fits-all” approach is the adjustment of a single standard that fits every context of all companies. Developing a specification for each of the main sectors seems to be a possible avenue. The “tick yes/no” audits are a simple and inexpensive option. We are only measuring the existence of processes; but do they work? That is the challenge. Lastly, everyone is aware of the scope of the last problem, which only explaining and training can overcome.

## 7 CONCLUSION

Unlike other standards that are being proposed, the advantage of the BNQ21000 comes from the fact that it is a learning standard that tackles a quadruple assessment: economic, social, environmental and moral. Ever since 2012, companies have been learning to walk and now the time for running has come. Therefore, the development works for the auditable version of the BNQ21000 Standard will start in 2017 and the experience gained over the past 9 years will most definitely be useful.

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