

Sustainability Thesis Slam





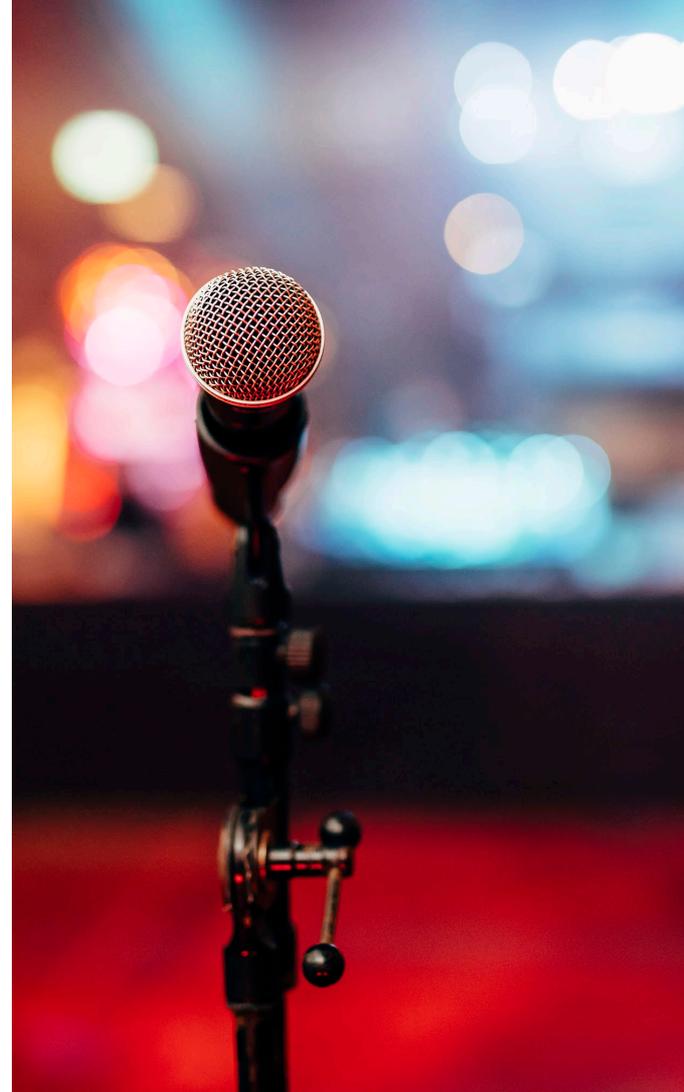
University of St.Gallen

Institute for Marketing and Customer Insight

Institute for Marketing and Customer Insight

Oliver Brockschmidt

From insight to impact.





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Institute for Marketing and Customer Insight

Sustainability Strategies in (B2B) Brand Management

Today's Reality:

- Customer Pressure: Increasing concern about environmental protection & CSR (Chen, 2008)
- Financial Pressure: Positive impact of realizing a sustainable brand image (Frank 2021, Ulke & Schons 2016)
- Political Pressure: Government rules and regulations (=costs)

**Companies are faced with the question of how rather than whether to implement sustainability.
(Epstein & Roy, 2001; Dangelico & Pujardi, 2010)**

The key problem:

Many companies undertake major efforts to establish a sustainable brand image but are still not perceived as such!

Step 1: Who is successful?

Sustainability Image of Brands in Switzerland

- Ranking of brand image perceptions.
- Analyzing management practices & customer perceptions.

Step 2: How to be successful?

Sustainability Strategies in B2B brand management

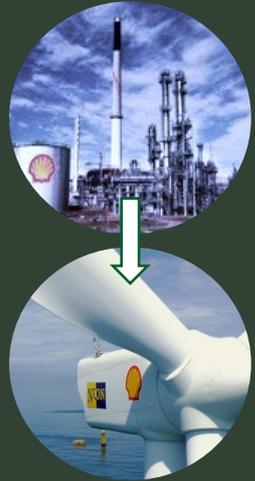
- How can brands from a dirty industry transform into a sustainable brand?



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Sustainability Strategies in (B2B) Brand Management





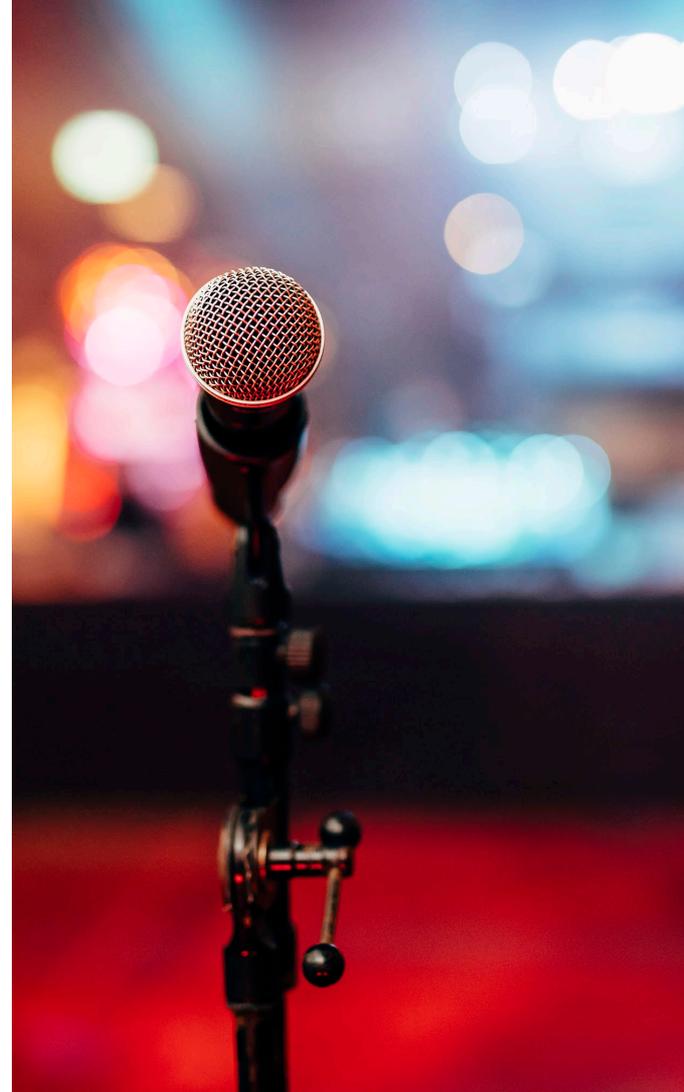
University of St. Gallen

Institute of Computer Science

Institute of Computer Science

Kimberly Garcia

From insight to impact.



The Problem

Sustainability managers in charge of making decisions to reach their organization's goals on GHG emissions face a set of systematic challenges, such as:

- Data is scattered across different data sources
- Finding and choosing the right data source requires specialized domain knowledge
- Data sources are semantically different (incompatible data sources → need specialist on the database)
- Choosing, understanding and applying the most suitable LCA method requires up-to-date domain knowledge

Sustainability assessments performed by experts are expensive. Thus, not performed with high periodicity.



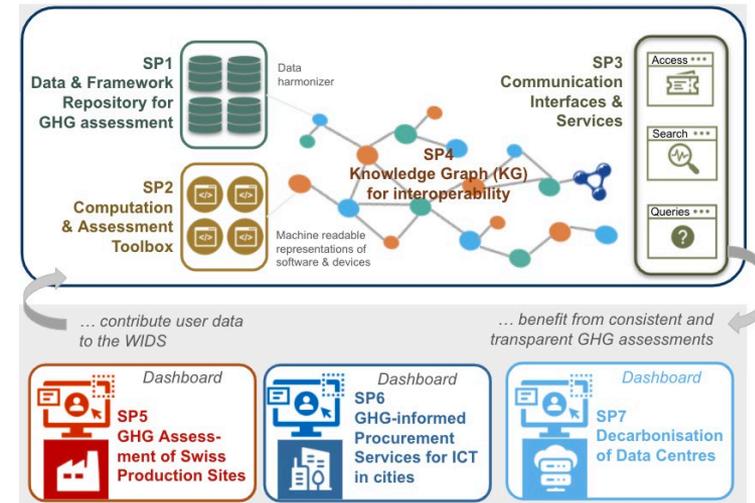
The Solution: WISER

Web of Interoperable digital services for knowledge on decarbonization pathways

WISER will:

- Create an **interoperability** data layer that allows **seamless access** to heterogenous **data sources**
- Offer a **one-stop-shop** to trusted **GHG emission data sources** and **LCA methods**
- Present **contextualized information** on GHG emission in an **understandable** and **usable** way (dashboards) for reporting & auditing

Contextualized, up-to-date, and reliable data on GHG emissions for public institutions and private actors to initiate or **improve their sustainability actions**





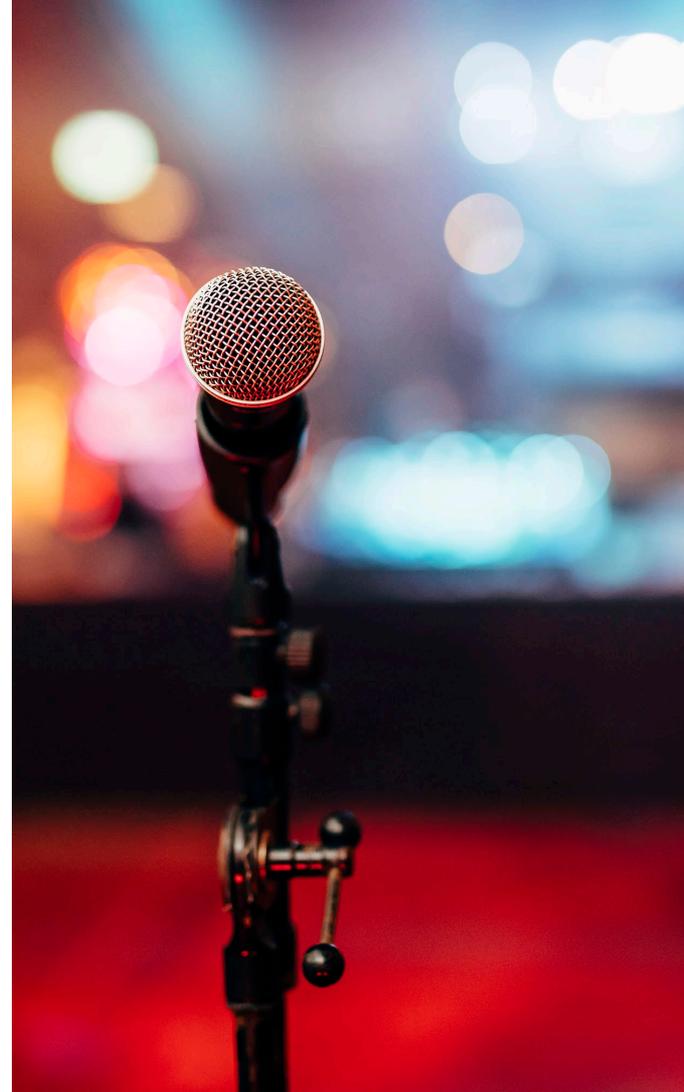
University of St.Gallen

Institute of Business Education
and Educational Management

Institute of Business Education and Educational Management

Bernadette Dilger and Stefan Siegel

From insight to impact.





University of St.Gallen

Institute of Business Education
and Educational Management

Writing Your Thesis in the Field of Sustainability Education

An Option:
University Instructor's
Sustainability-related
Understandings, Attitudes and
Actions

Prof. Dr. Bernadette Dilger & Dr. Stefan T. Siegel
bernadette.dilger@unisg.ch stefan.siegel@unisg.ch



Overall: Developments in Society, Academic Disciplines, Self-Concept

Research Areas in Sustainability Education

- (1) What (future) competencies do university instructors / faculty and students need?
- (2) What are relevant prerequisites in students and instructors? (e.g., *University Instructor's sustainability-related Understandings, Attitudes, and Actions*)
- (3) How to foster and train sustainability-related competencies?
- (4) How can we develop study programs further?
- (5) How should (higher) educational systems change?

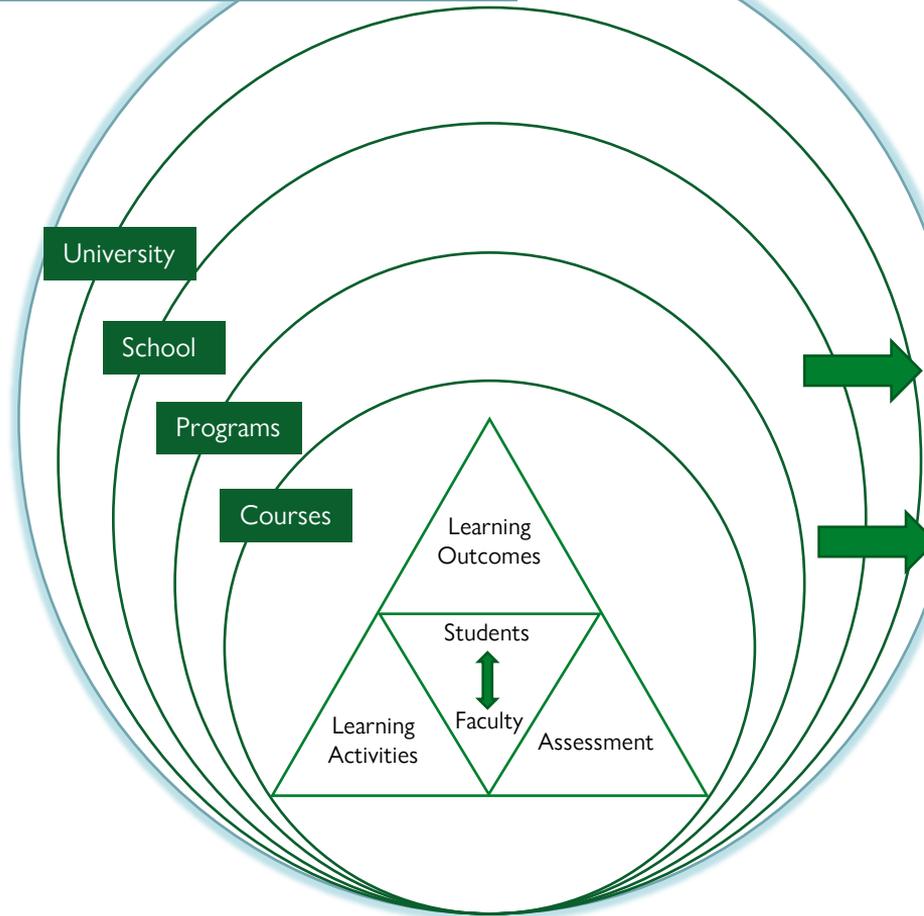
Methodological Designs

- Empirical and theoretical research designs are welcome!
- The methodological designs depend on the research question!

Next Steps

1. Formulate up to two research ideas
2. Meet us for an in-person talk
3. Define a concrete research question
4. Develop a research proposal (question, relevance, research design, the expected form of results, first papers used)
5. Meet us for an in-person talk
6. Official application
7. Ongoing supervision (in-person or online)

***For Master-Thesis:** get approval from your Master-Program





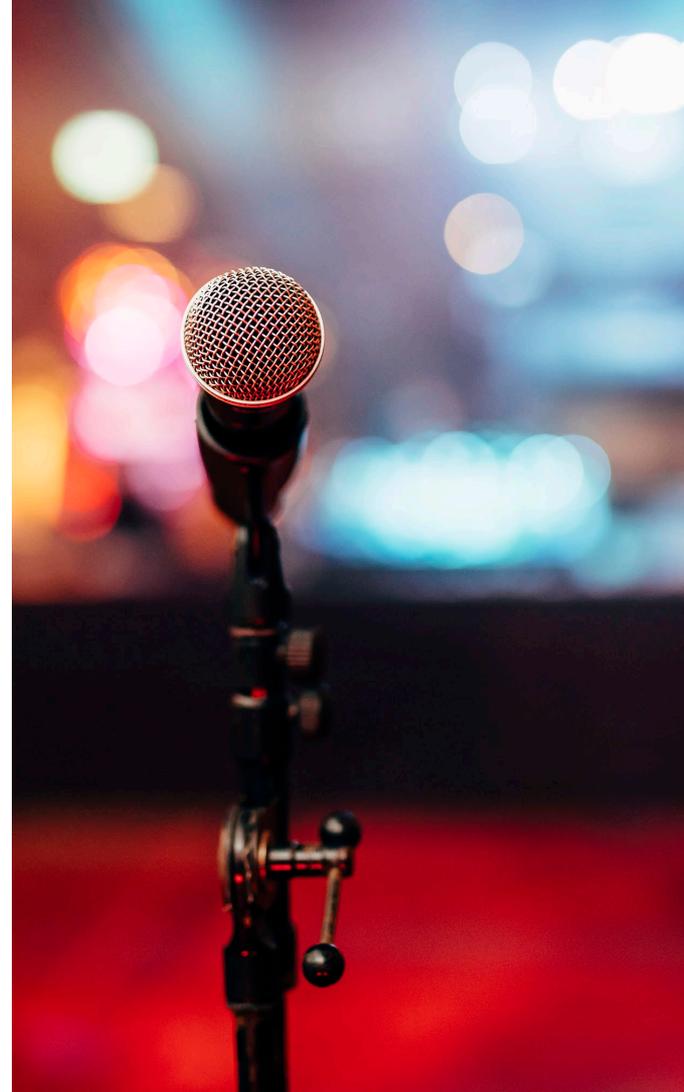
University of St.Gallen

Institute for Economy and the Environment

Chair for Sustainability Management

Judith Walls and Gift Dembetembe

From insight to impact.





Institute for Economy
and the Environment



University of St.Gallen

Chair for Sustainability Management

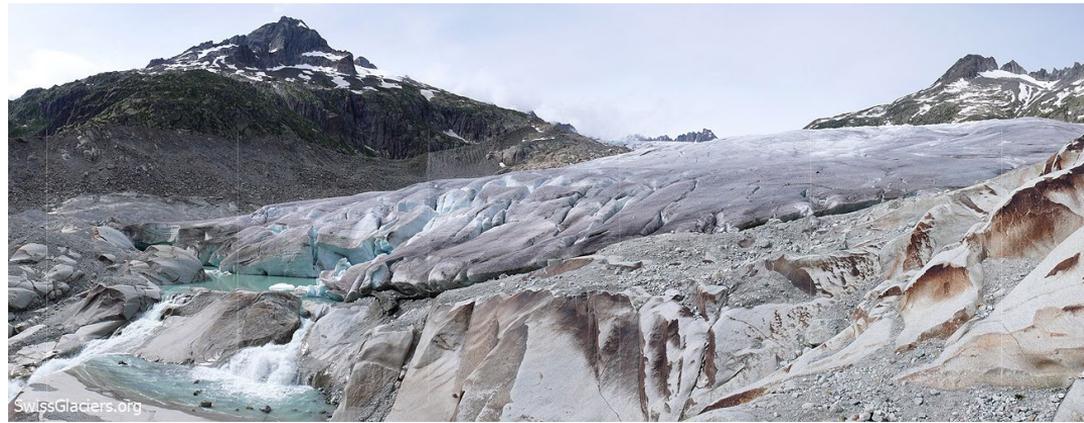
Research Areas

**Corporate governance and
sustainability**

**Microfoundations of sustainability
transformation**

**Sustainability strategy for organizations
and stakeholders**

**Systems thinking and circular economy
strategies**





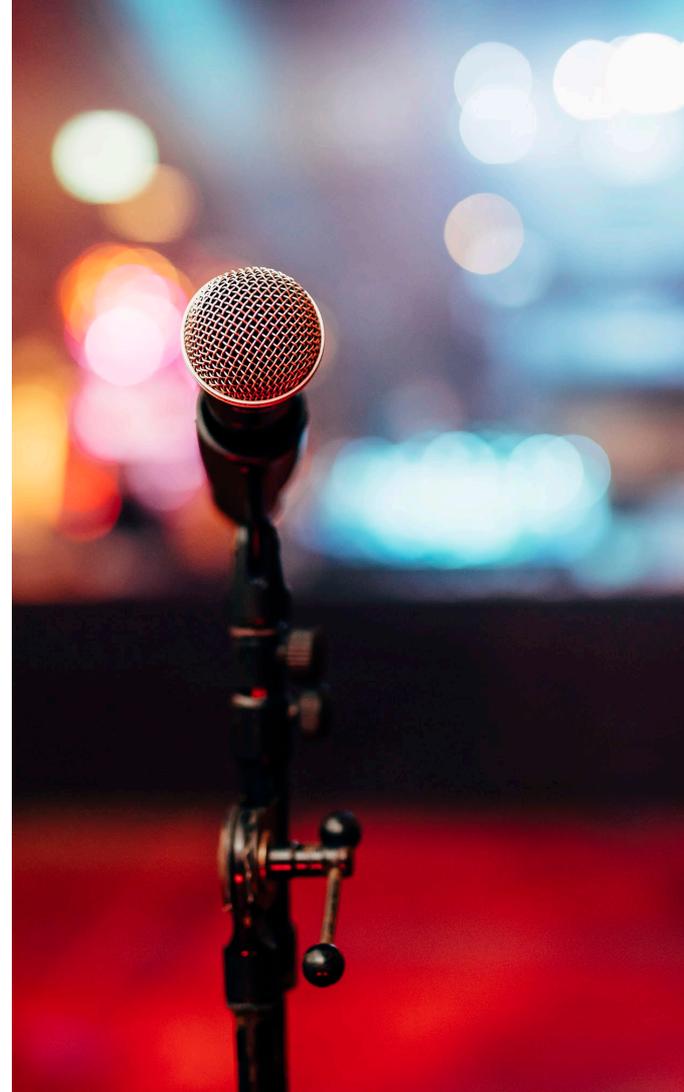
University of St.Gallen

Institute for Economy and the Environment

Chair of Management of Renewable Energies

Rolf Wüstenhagen

From insight to impact.



Climate change is a defining challenge of our times



The Chair of Management of Renewable Energies contributes to the global Race to Zero by identifying effective decarbonization strategies for energy and transport.

Research areas

Social acceptance



Solar mobility



Investment risk



Path dependence





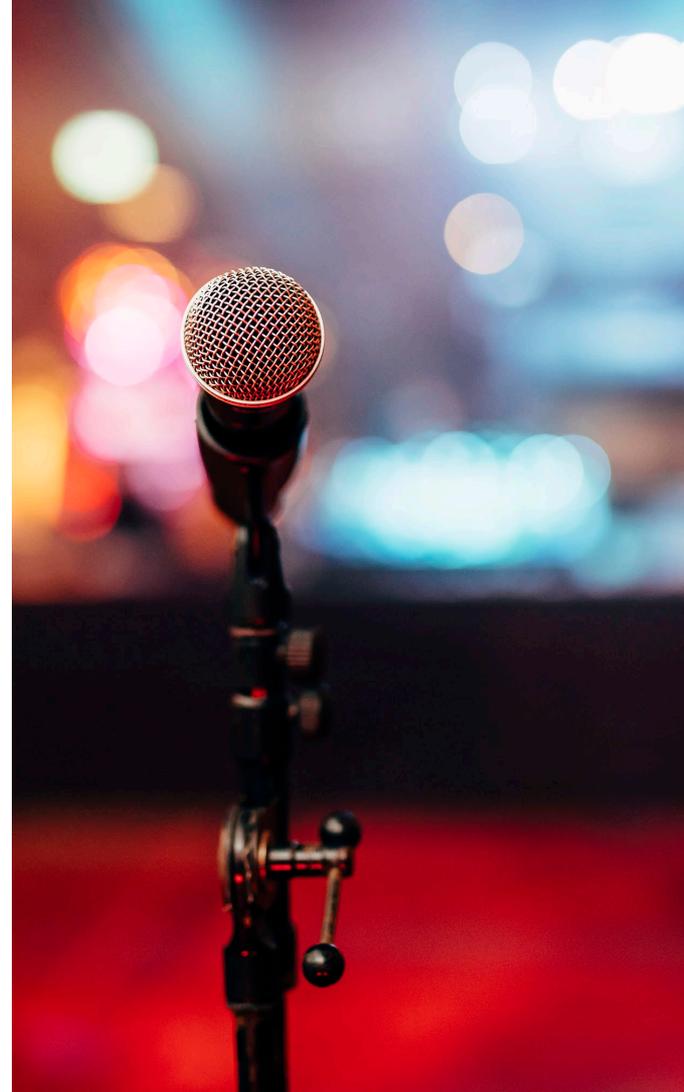
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Institute of Technology Management

ITEM – Division of Production Management

Daniel Wörner

From insight to impact.



A new sustainability paradigm drives the market towards an even more sustainable consciousness within the manufacturing industry

Motivation

The new sustainability paradigm ...



... is formed by key elements



Future business environment of manufacturing industry will change fundamentally due to ...

Perspective

Key elements



End customer behavior

- Rising interest to preserve the environment by end customers
- Changing purchasing preferences are causing a shift in the value chain



Regulatory foundation

- Governments and international bodies introduce stricter regulations on environmental standards
- Tighter regulation on product safety, non-degradable plastics, emissions, packaging material, products and machinery



Emerging Technologies

- New innovations in machinery, materials and software solutions (e.g., 3D printing, predictive maintenance) are creating additional opportunities during the utilization phase of machinery



Shareholder perception

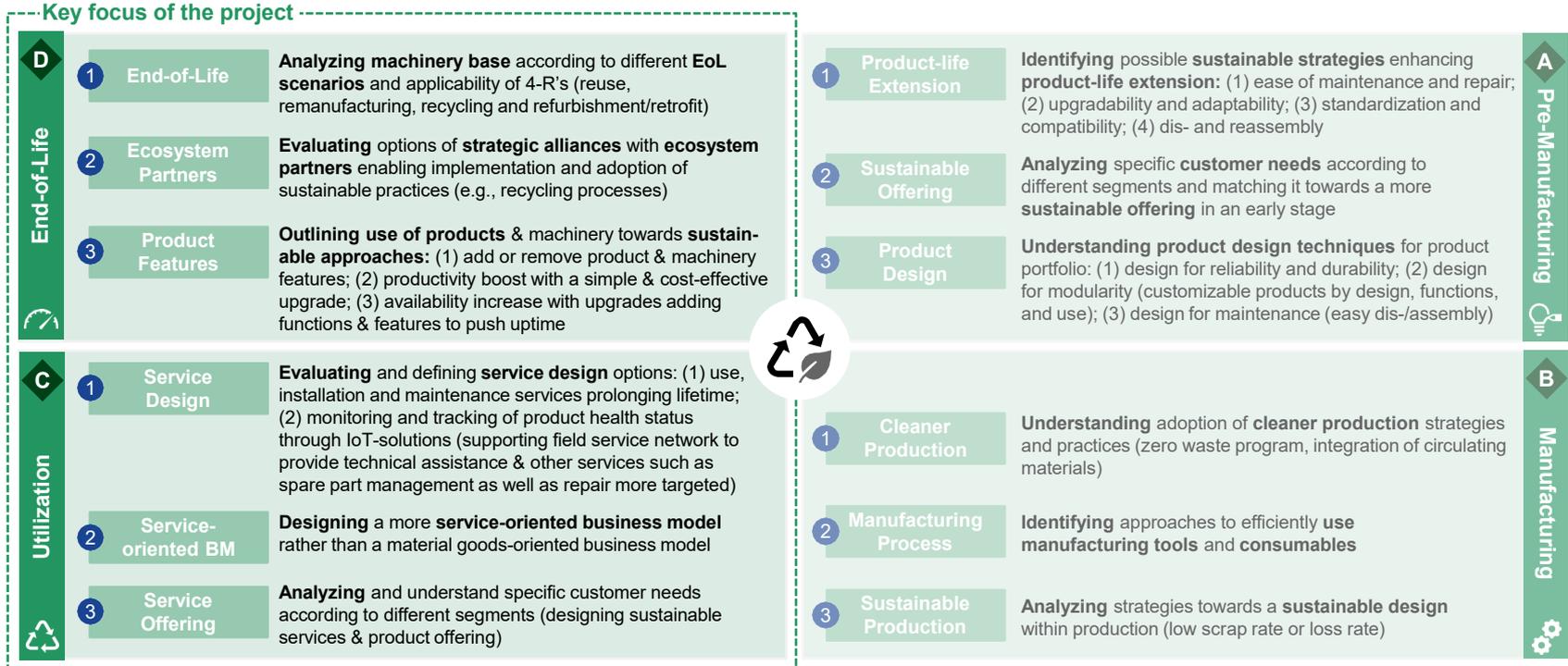
- Shareholders seek for sustainable investment options that fulfil customer needs and preserve both social and environmental aspects
- Raising awareness and caution regarding long-term effects of investments creating a new perspective on the relationships along the value chain (consumers, providers, and suppliers)

At ITEM-HSG we support manufacturing companies on a variety of topics to foster sustainability in industrial markets

Overview of Topics

PRELIMINARY

Possible topics that we tackle within our team SMAS:



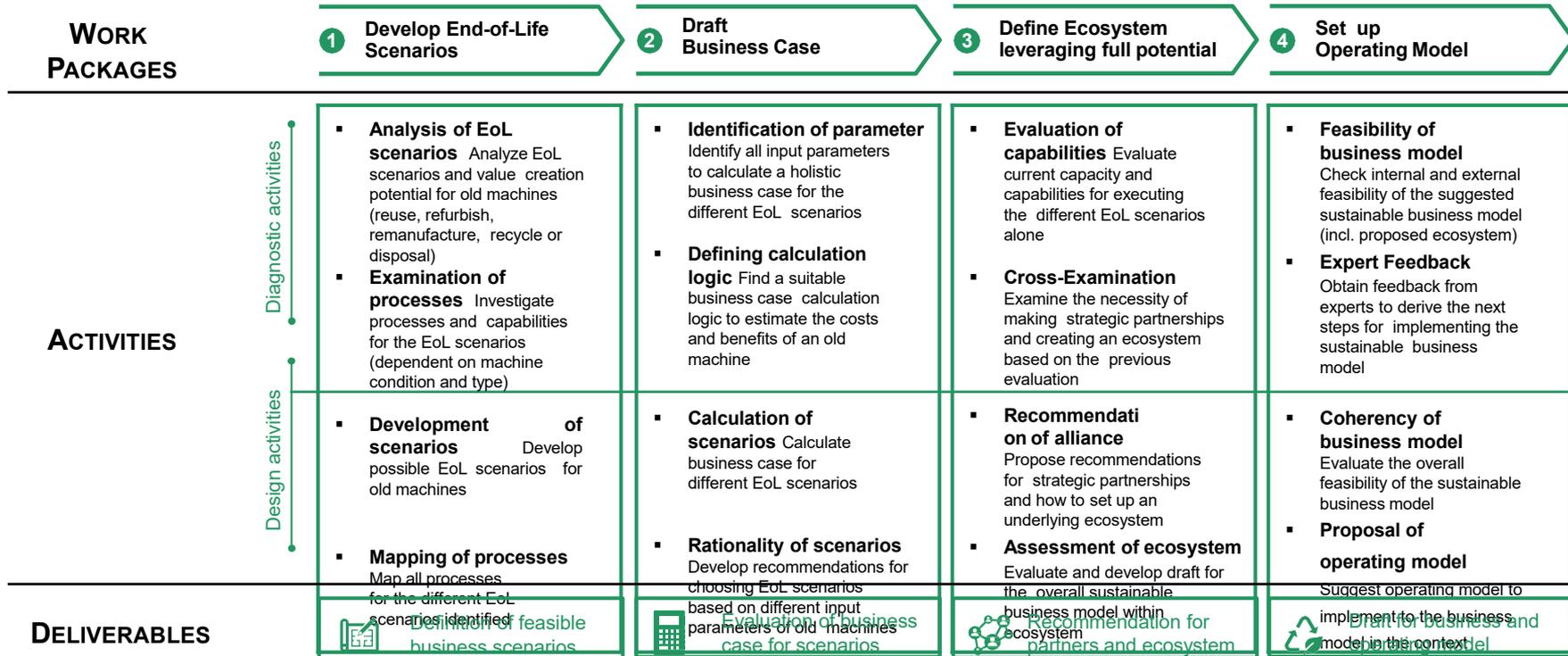
SMAS: Smart Manufacturing and Services

The End-of-Life phase embraces several questions of how to deal with old machines of the installed base



EXAMPLARY

Deep-Dive: End-of-Life



EoL: End-of-Life

Contact Details

Please do not hesitate to contact us if you have any questions



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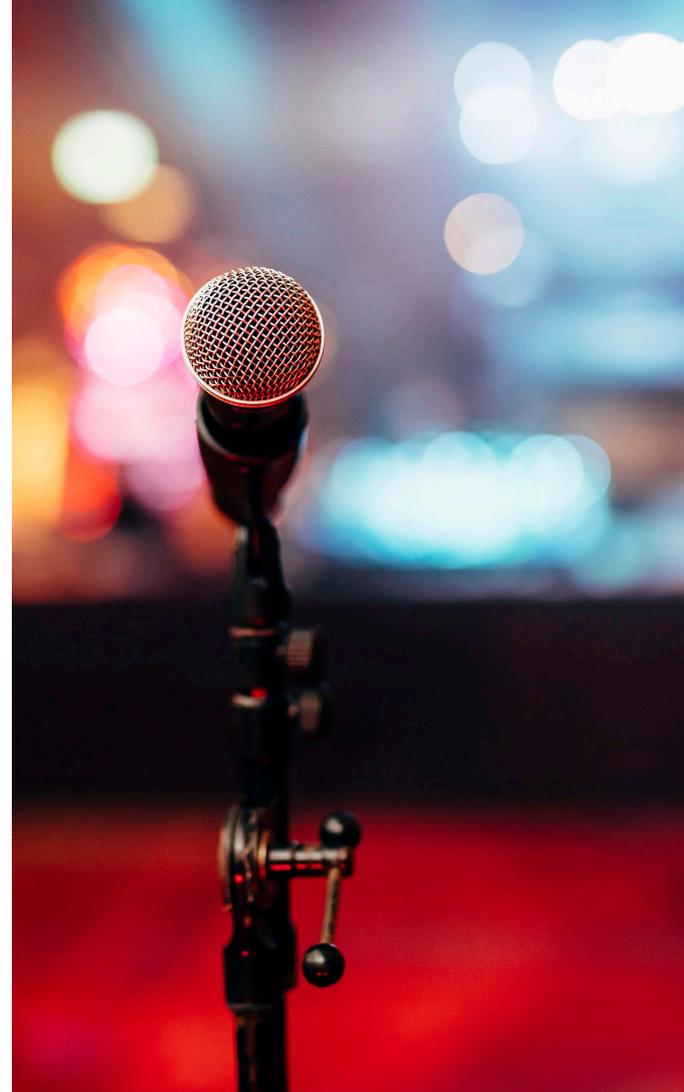
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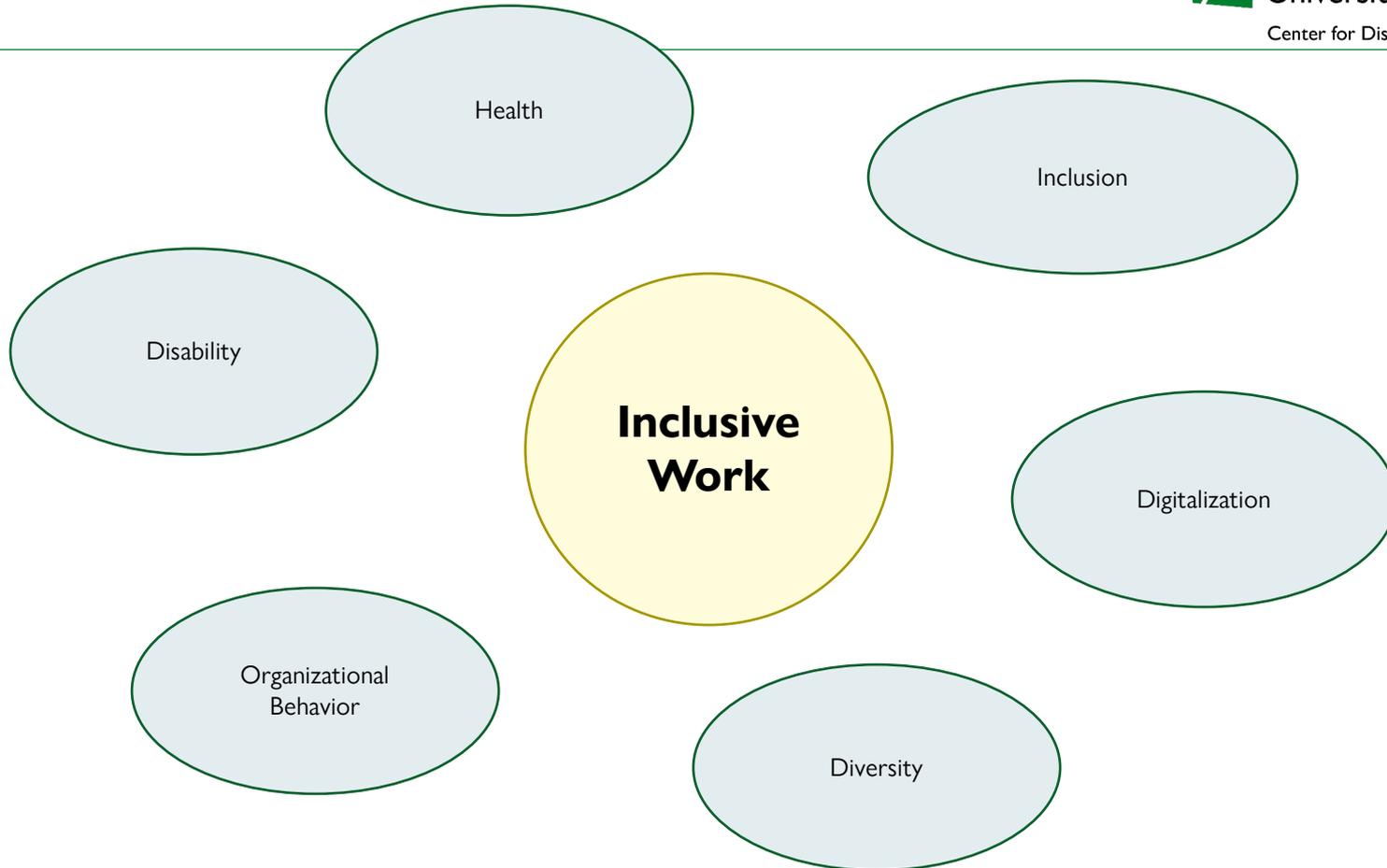
Center for Disability and Integration

Center for Disability and Integration

Tarek Carls

From insight to impact.

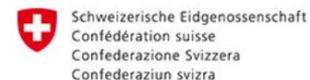




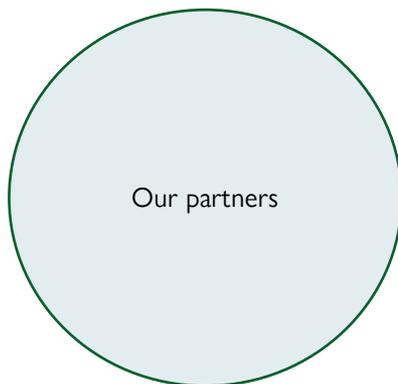
Our project partners



BARMER



Eidgenössisches Büro für die Gleichstellung
von Menschen mit Behinderungen EBGB

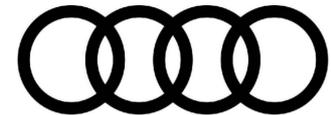


HITACHI
Inspire the Next



...and others

- We offer a master's thesis in cooperation with AUDI AG
- Focus: **inclusion and performance evaluation of workers with disability in working teams**
- Starting May 2022
- Financial compensation available for master's students throughout the project
- Contact me directly after the presentation or via email: tarek.carls@unisg.ch





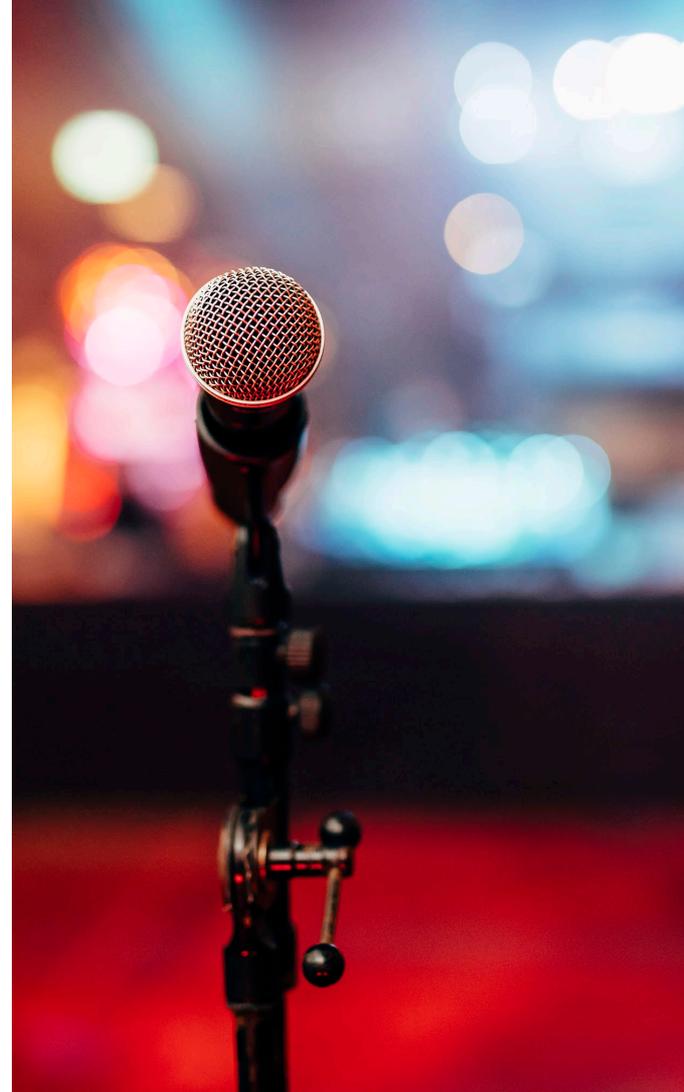
University of St.Gallen

Institute of Public Finance, Fiscal Law
and Law and Economics

Chair for Accounting and Reporting

Andreas Weyer and Alexander Sigg

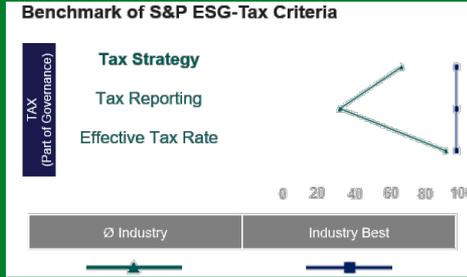
From insight to impact.



WRITE YOUR THESIS WITH US!

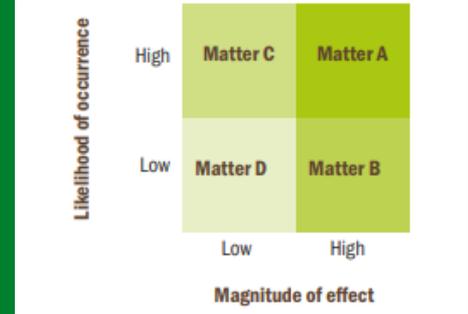
(Sustainable) Corporate Governance

- What parts of the governance systems contribute to sustainable development?
- Review and synthesis of contemporary sustainability accounting research



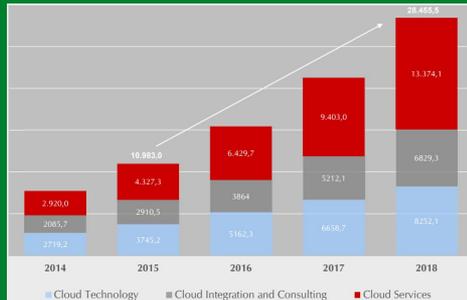
Corporate Reporting

- Development of the Materiality Matrix in Integrated Reporting
- Analysis of the accounting treatment of climate risks in IFRS financial statements



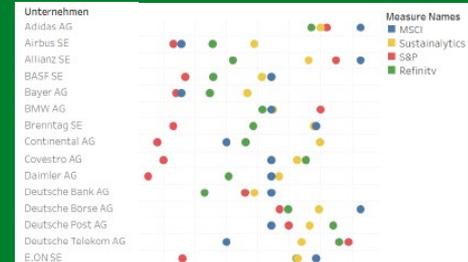
Auditing

- Recent financial accounting scandals and their impact on the company environment and regulatory development
- Technology in audit



ESG-Ratings / Sustainable Finance

- Critical comparison of ESG ratings with regard to their methodology and rating judgement
- The EU Taxonomy for Defining Sustainable Investments - A Critical Appraisal



Scan me!

Join us for a conversation!

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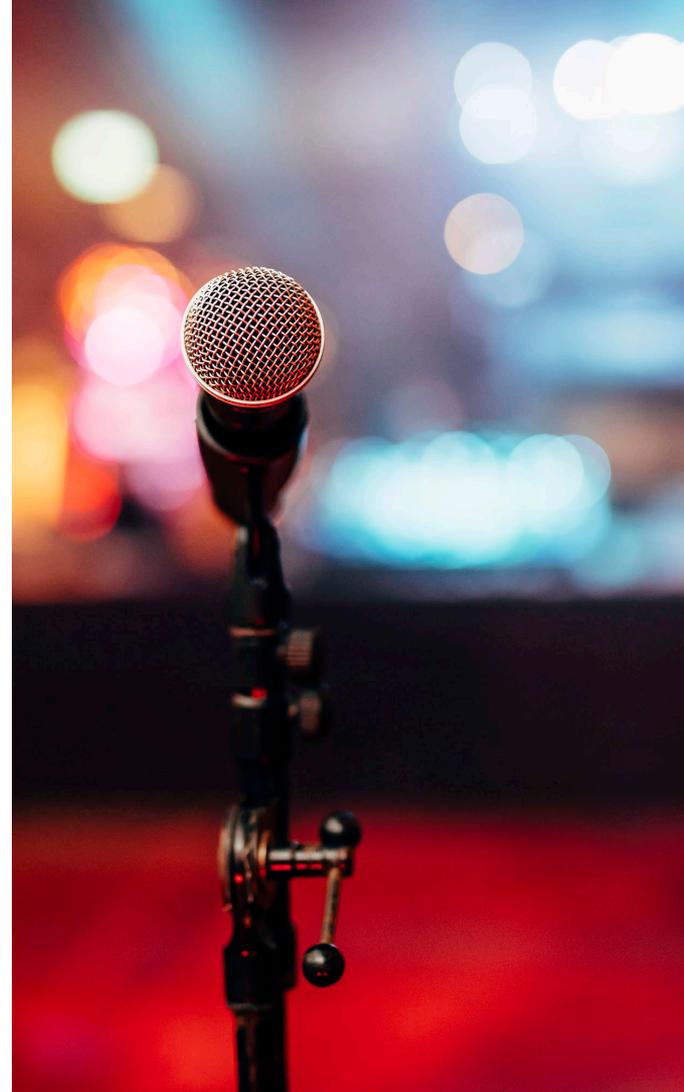
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Institute of Management and Strategy

Chair for Strategic Management

Karolin Frankenberger

From insight to impact.



Competence center: Circular Economy, Business Models & Sustainable Transformation

- ▶ We focus on the promising alternative to today's linearly functioning economic systems: the circular economy
- ▶ The focus is on the innovation potential of business models within the circular economy. Businesses that operate as part of a circular economy can react to the changing environmental problems groundbreakingly. The goal is to recognize the sociopolitical and ecological changes and create resource-friendly and sustainable value with new business models

Questions that keep us busy:

Circular ecosystems

- How do circular business models interact to create circular value propositions across companies?

Circular business models

- How do companies design their business models to produce the most durable and circular products with low material input?

Sustainable transformation

- What do managers and teams need to implement a circular economy at the organizational level successfully?



Prof. Dr.
Karolin
Frankenberger



Takacs Fabian
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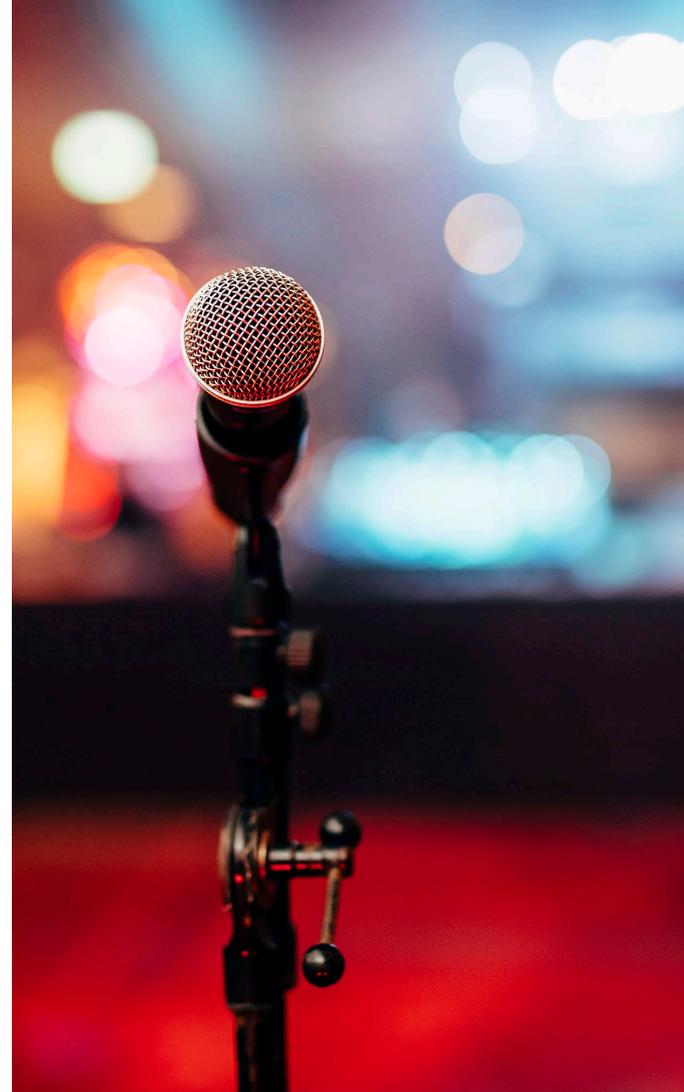


University of St. Gallen
Swiss Institute of Banking and Finance

Swiss Institute of Banking and Finance

Martin Nerlinger

From insight to impact.



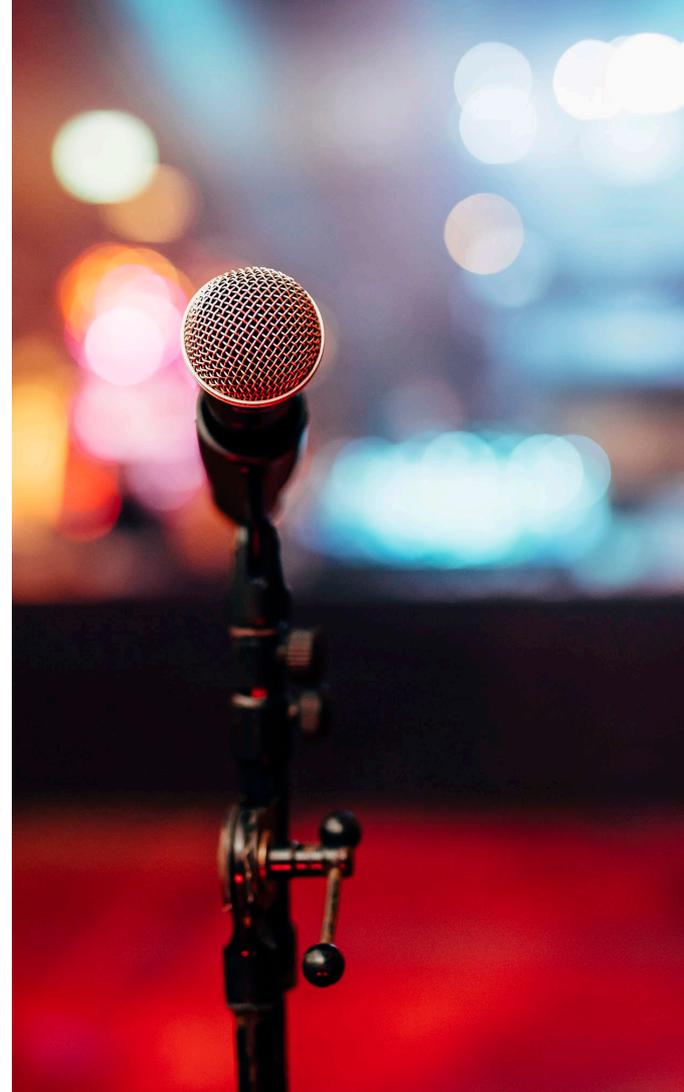
Sustainable Finance



Competence Center for Social Innovation

Dino Darmonski

From insight to impact.





The Competence Center for Social Innovation at the University of St. Gallen (CSI-HSG) catalyzes social innovation and strives towards systems change.

Applications for theses via mail: dino.darmonski@unisg.ch
csi.unisg.ch

Research Areas



Potential of action research for social innovation from a business school perspective (Tobias Fehr-Bosshard)



Cross-sector partnerships for development: How businesses and development agencies collaborate for impact (Rahel Meyer)



Open Social Innovation to extend democracy: How administrations use collective intelligence to tackle societal challenges (Dino Darmonski)



Regime complexity & state-society relations in the context of social innovation (Prof. PhD Dirk Lehmkuhl)

BA-Theses (examples)

- European Green Deal. Turning Point to the First Climate-Neutral Continent?

MA-Theses (examples)

- Scaling-up Affordable Housing Delivery in Rwanda Exploring the Potential of Microfranchising
- Challenges in cross-cultural project management: Towards understanding the role of culture in international cooperation in Sub-Saharan Africa
- The case for NGOs in impact investing - How could Swiss non-governmental organisations use impact investing to leverage mission-aligned impact?



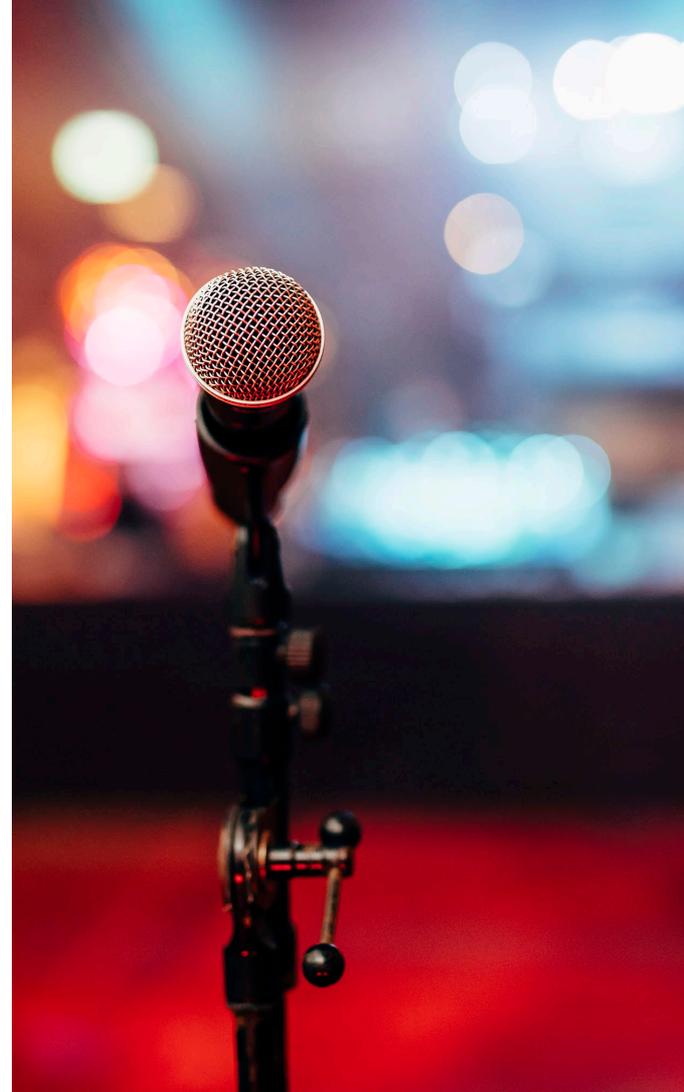
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Research Institute for
International Management

Competence Centre for Diversity & Inclusion

Theresa Goop

From insight to impact.



How to create a sustainable work force?

Our channel: employers



We measure diversity & inclusion and accompany firms on their D&I journey





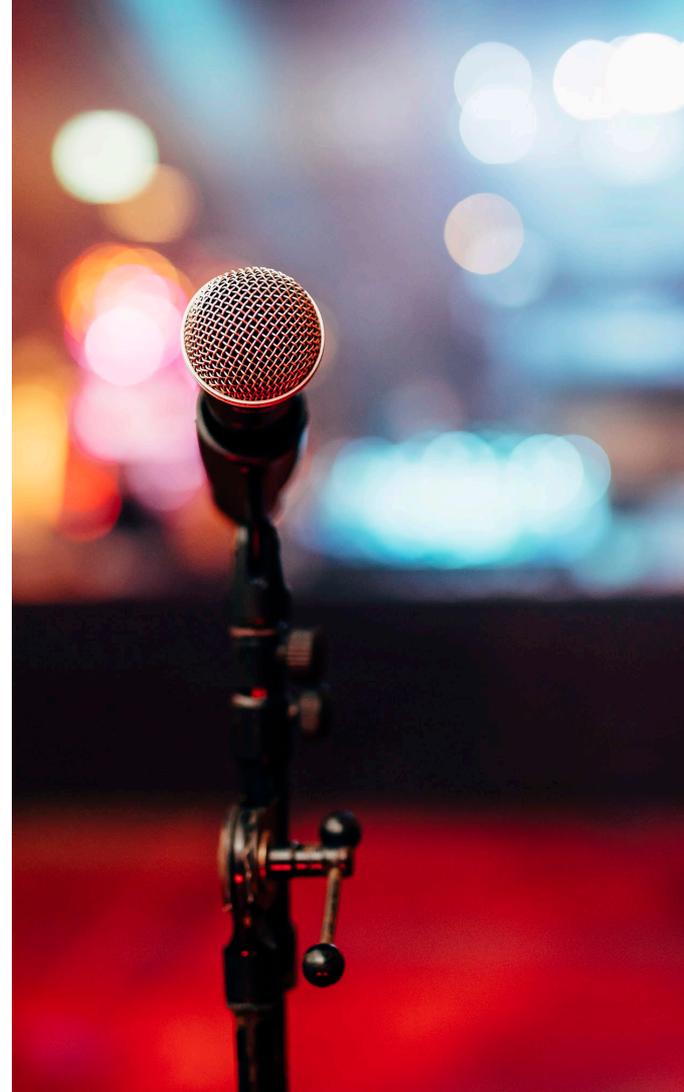
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Institute of Accounting, Control
and Auditing

Institute for Accounting Control and Auditing

Simon Pfister

From insight to impact.

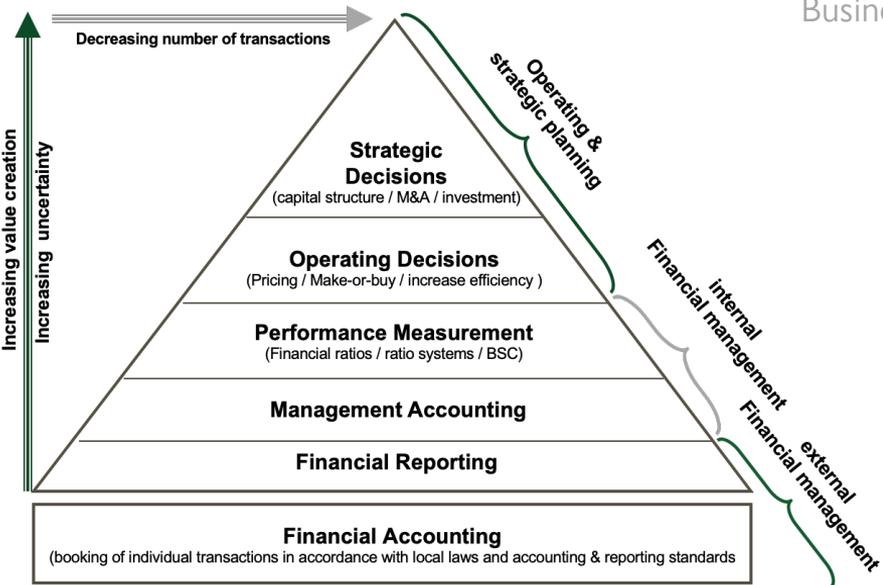


ACA-HSG, the Institute for Accounting, Controlling and Auditing: all about Accounting and Finance, and CFO responsibilities.

Area	Head
Accounting	Prof. Dr. Tami Dinh
Accounting and Taxation	Prof. Dr. Arthur Stenzel
Auditing	Prof. Dr. Florian Eugster
Audit and Accounting	Prof. Dr. Peter Leibfried
Performance Management / Management Control	Prof. Dr. Klaus Möller
Corporate Finance	<i>Prof. Dr. Marc Arnold</i>
Financial Management	Prof. Dr. Dirk Schäfer
Financial Institutions	Prof. Dr. Andreas Blumer
Internal Control / Internal Audit	Prof. T. Flemming Ruud, PhD
Service Performance Management	Prof. Dr. Matthias Mitterlechner
Aug 2022: Sustainability (50% ACA, 50% IWÖ)	Prof. Dr. Judith Ströhle

<http://www.aca.unisg.ch>
(different application procedures)

Sustainability is important at all levels of ACA's topic and CFO's responsibility, at least indirectly.



- Business model for sustainable fashion startup
- Micro-Influencer for FFF
- ESG due diligence
- Impact investing (for pension funds)
- Climate risks
- Green bonds
- CSR language processing
- Integrated reporting
- Revenue model sustainable fashion
- (internal) carbon pricing
- CSR reporting, disclosure & performance
- Impairment test: environmental risks
- IAS 41: accounting for agricultural assets

Meet me at the stand: the business of electricity storage for upcoming electricity shortage during winter months.



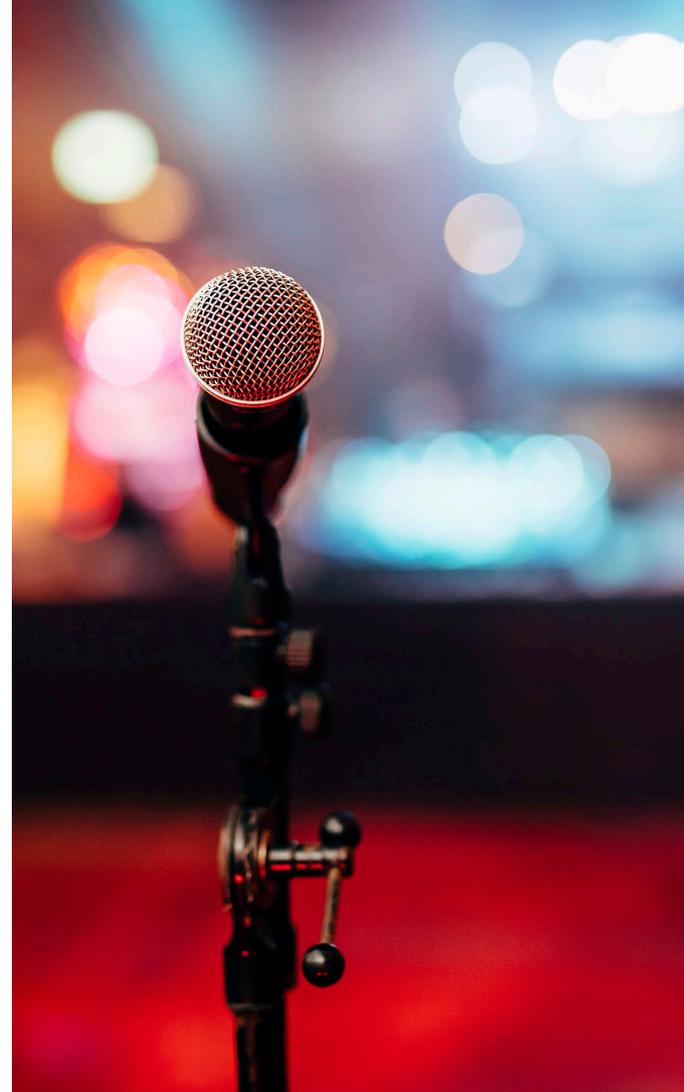
University of St.Gallen

International Affairs

Master's in International Affairs and Governance (MIA)

Valentin Rossi, Leonardo Lagli and Daniel Oteromoreno

From insight to impact.



A brief insight

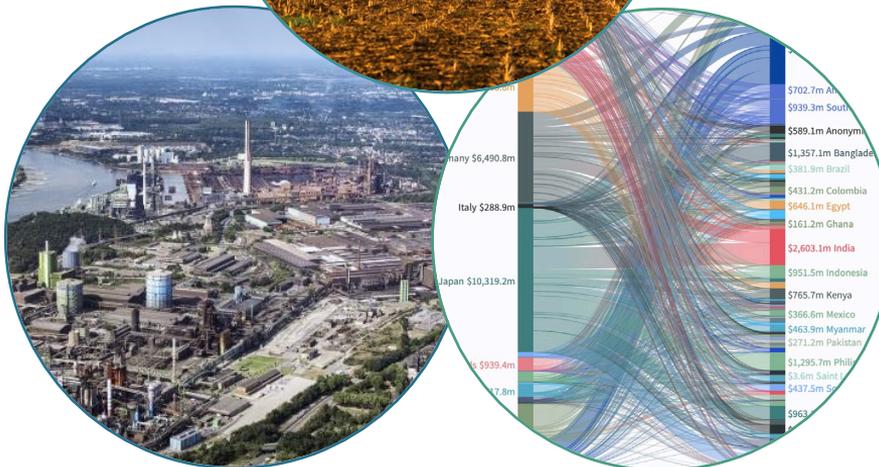
3 MIA-Theses in Sustainability

Conducted by

Daniel Otero
Valentin Rossi
Leonardo Laglia

Business and Industry

- Information asymmetry & market failure
- Digitalization as enabler of coordination - technology-enabled circular economy
- Qualitative analysis of competing interests in ecosystem



Politics, civil society & RE

- Energy transition in Switzerland and how to drive it forward
- Effective communication strategy for the approval of RE projects
- Qualitative comparison of groups pro and against RE

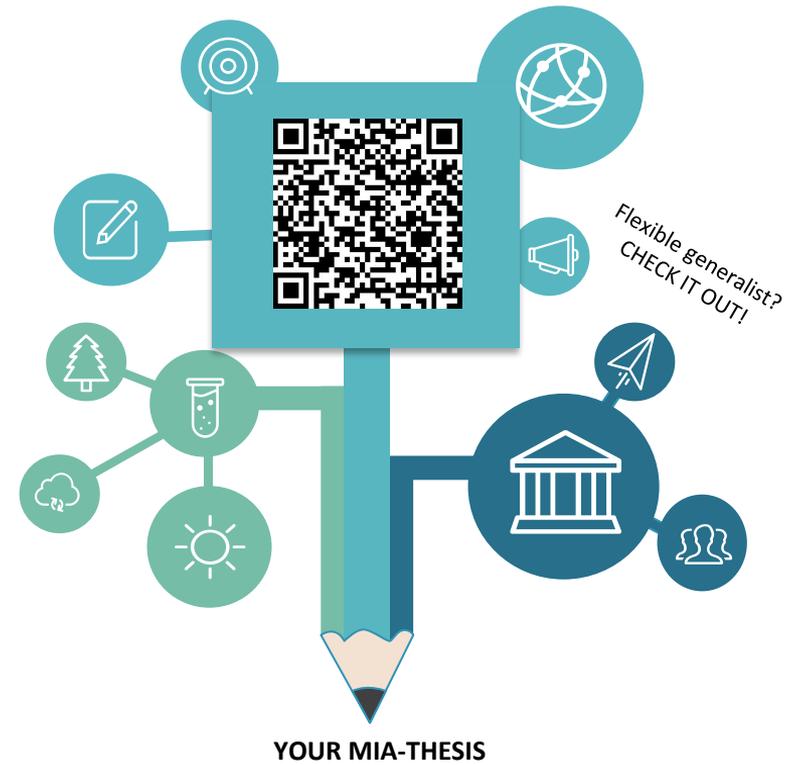
Multilateral Climate Finance

- Emergence of a complex climate finance system
- Multilateral Development Banks (MDBs) as relevant channel for contributions
- Quantitative comparison of developed countries' climate finance flows

Master's in International Affairs and Governance (MIA) @HSG



- Interdisciplinarity**
 - International Law
 - Business Strategy
 - International Politics
 - Market Economy
- Specialization Options**
 - Sustainability & Development
 - Business & Public Policy
 - Democracy & Governance
 - Security & Conflict
- Excellent Career Prospects**
 - Private & Public Sector
 - Non-Profit Organizations





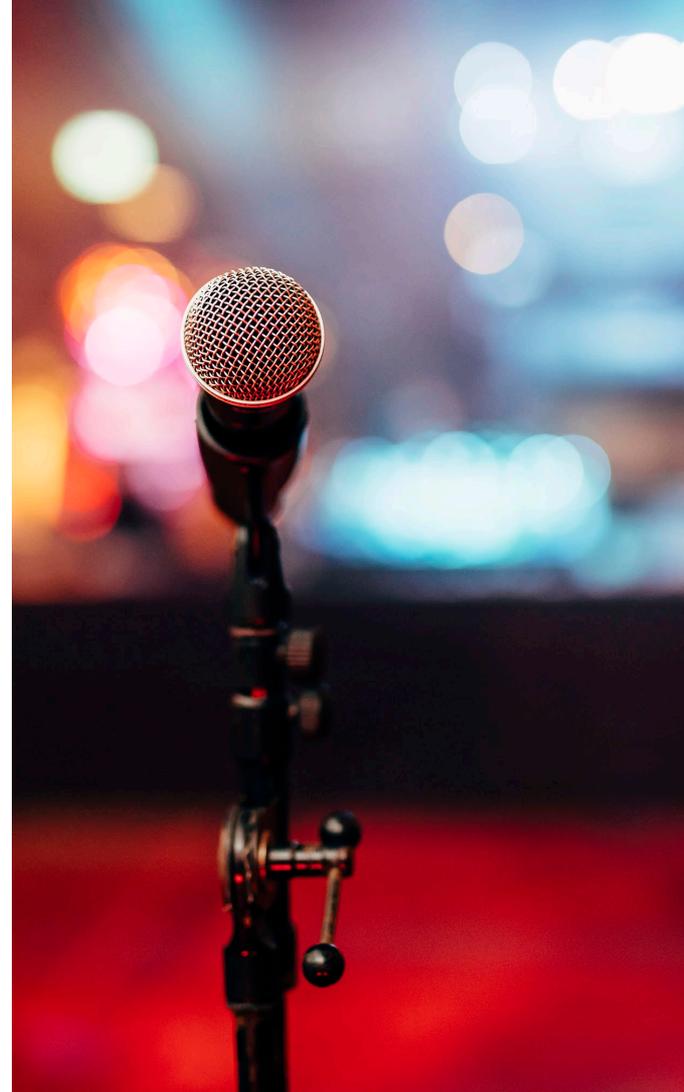
University of St.Gallen

Research Institute for
International Management

China Competence Center

Tomas Casas Klett

From insight to impact.



Sustainable value creation at the business model: Framework & measurements to redefine sustainability at the macro- and micro-level

Casas, Tomas¹, Cozzi, Guido² & Hilb, Michael³

¹ Research Institute for International Management (FIM-HSG), ² Institute of Economics (FGN-HSG), ³ University of Fribourg

1/2

Introduction to macro-level sustainability: The Elite Quality Index (EQx)

- Elite quality is an analytical framework ultimately designed to facilitate sustainable and inclusive value creation at the national level.
- High-quality elites run value creation business models that give back more to society than they take. The EQx is an aggregate of sustainable value creation by elites in the economy.

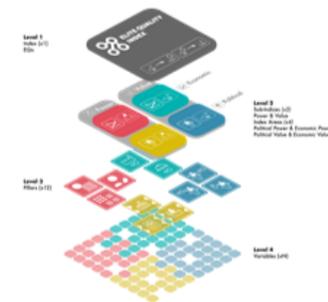
Key findings of research stream

- In Casas & Cozzi (2021) the internationally comparative ranking of countries according to value creation criteria for 107 indicators for 151 was successfully rendered. The EQx2022 will be released in April with 121 indicators.
- EQx country scorecards have been used by leading economists across the world to interpret long-term prospects and structural reform needs.
- In Diebold (2022), we conduct a global uncertainty and sensitivity analysis (UA and SA) of the EQx and compute Sobol' first and total order sensitivity indices using state of the art estimators, in order to scrutinise the implications of index assumptions and assess the reliability of the EQx ranking. The UA suggests that the EQx ranking of 2021 (EQx2021) is largely stable for the top 50 countries. The SA highlights the handling of missing data, the normalization process and the weighting scheme as most important methodological choices.

Further research:

- Includes the development of panel EQx data from 2005 onwards to examine sustainable economic development research questions like inequality, or inclusive institutions, the D&I relationship to elite quality, or how low elite quality translates into autocratic regime persistence in Africa.

Outcomes: EQx reports on a robust and original conceptual architecture



Relevance:

- Benchmark for elite business model transformation and economic reforms aiming at institutional change and the incentive system.



2/2

Introduction to firm-level sustainability: Value creation framework and metrics

- The project will develop a formal assessment of a firm's ability to sustainably create value. The sustainability framework (stage 1), will be followed by an assessment system and metrics (stage 2), and sustainability reports (stage 3).
- The aim is to address academic criticisms of incumbent corporate governance, CSR, and ESG concepts and their application to practice. These have a long been ascertained and include ineffectiveness during global crises, obviating societal value creation, failing to deliver on grand promises, being a device for greenwashing, oversimplifying social problems, or a lack of comprehensiveness.

Fundamental concept:

- Sustainability is value creation. Sustainability is to be based on the value creation/extraction/power assessed for a given firm's business model.
- Is the business model based on original value creation (such as innovation, trade, production, or productivity enhancements), or on the appropriation of value not created (through subsidies, tax privileges, beneficial tariffs, discriminatory practices, etc)? Bargaining power (vs. its stakeholders, which includes customers, suppliers, the government, and society at large) is also (as potential future value extraction) part of the analysis.

Elite business model activity types (potential wealth accumulation)	
Value creation Production of firm-level activity	Value extraction Transfer of sector-level activity
• Production	• Exchange institutions on both the welfare state
• Specialization	• Regulation, licensing and patents
• Exchange	• Discrimination
• Productivity enhancements	• Corruption on elite government system
• Incremental innovation	• Taxes and subsidies
• Radical innovation	• Monopolies and cartels
• Human capital development	• Litigation
• Value co-creation (collaborative and commons in design)	• Environmental destruction
	• Criminal activity on both welfare state

Next Steps:



Relevance:

- The aim is to develop a novel dataset and tools for financial markets - both equity and debt - by fundamentally rethinking the equity valuation process and the probabilities of debt default
- The framework, metrics and reports will ultimately be used by firms, investors and regulators to further sustainable value creation.

Acknowledgements

The EQx team, Celine Diebold, Alex Tonn, Camille Zeller, Neha Gupta, Elia Mueller and all the elite quality project partners from around the world.

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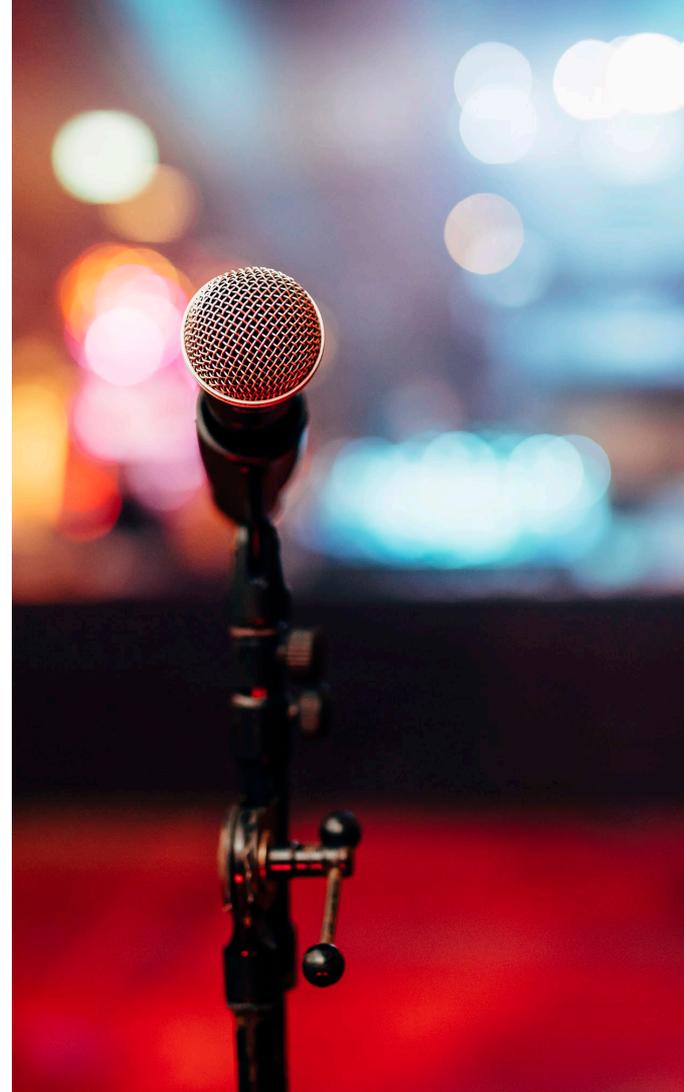


University of St.Gallen

Chair of Media and Culture

Veronica Barassi

From insight to impact.



Get-together: Walk, talk and exchange

