



3. EXPLORING THE ORGANISATIONAL IMPACT

3.4 ASSESSING AND MANAGING THE SUSTAINABILITY PERFORMANCE OF BUSINESS MODELS

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Keywords: Sustainable business model performance, Sustainable business model assessment, Life Cycle Assessment

Business models for sustainability aim at contributions to sustainable development and are therefore based on the principle of multiple value creation. They aim not just to

improve the performance of organizations but also to have positive ecological and social impacts beyond organizational boundaries.

The aim of this track is to better understand whether and how business models can have such effects and how these can be estimated or even measured. Assessing and managing the sustainability performance of business models requires exploring and integrating various topics and concepts (e.g. business model, value chain, systems level approaches) as well as tools and metrics (e.g. from fields such as sustainability reporting and accounting, life cycle assessment and circular economy indicators).

This track is open to conceptual and empirical papers that integrate the notions of business model and sustainability performance in new and convincing ways.

- Which frameworks, for example from sustainability accounting or integrated reporting, EU taxonomy, planetary boundaries, Agenda 2030, etc. can be applied to effectively assess and manage the impacts of business models?
- How to account for different sustainable business model concepts and designs, for example considering different business model patterns and/or different stages in the life cycle of a sustainable business model?
- How can it be avoided that sustainability accounting and reporting are being (primarily) used for 'business model greenwashing'?
- How to use sustainability accounting and/or impact assessments to test hypotheses about the 'sustainability consequences' of business models in terms of performance, value creation, and impacts?
- Which best practices, in terms of organisations, business model patterns, and management accounting tools do we currently see in practice?
- How can the actual lack of 'truly sustainable' or 'regenerative' business models be explained from a critical perspective – what are themes of a critical discourse on business models and sustainability performance?

Special subsection on Business Models & Life Cycle Assessment (BM-LCA)

In addition to the main topics mentioned above, for NBM2024 San Sebastian, this track aims to open a new space for debate on a novel and growing approach: applying Life Cycle Assessment (LCA) methodologies for business model sustainability assessment. Accordingly, this section will address the following questions:

- When and how can LCA methodologies support the configuration and management of business models for sustainability?
- How do LCAs approaches for design, management, innovation of business models and value networks differ?

- How can business models, value creation, impacts (positive, negative; environmental, social, economic) be conceptualised and operationalised in quantitative assessment methodologies, such as LCA?
- What can be learned more generally from LCA case studies of business models about their sustainability performance?
- How can LCA be applied to assess the interactions between (linear and circular) business models within a value chain?
- How can LCA be applied to address potential rebound effects derived from circular business models?

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