Collaborative Approach for Sustainable Auditing of Global Supply Chains*

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Abstract
Over the last years, Corporate Social Responsibility (CSR) has become an important component of business activities for many companies in the world. Much attention has been devoted considering also supply chain perspective. Multinational corporations are not only responsible for sound environmental and social practices within their own premises, but increasingly also for sustainable performance of their suppliers, and ultimately for the entire supply chain which they lead as channel leaders. That is why, large buyers have recently come under pressure to increase monitoring of suppliers' behaviours to bolster CSR compliance. This paper aims to present a conceptual framework for analysing the sustainable procurement practices in global supply chains. An important aspect of implementing such supply chain CSR initiatives involves achieving supplier compliance. It also seeks to demonstrate how a specific consortium of Large European Telecommunications Companies, implements and manages together CSR practices, integrating social and environmental aspects at its suppliers based in Asia.

This cooperation is an opportunity for members to collectively work on issues of common concern to find industry-wide solutions, aimed at jointly auditing suppliers in developing countries on sustainable sourcing. The information collected and conclusions reached offer strategies for advancing CSR beyond the superficial and often ineffectual 'code of conduct' stage.

Keywords: Corporate Social Responsibility; Supply Chain; Telecommunication Industries; Code of Conduct; Sharing Audit

1. CSR Implementation in International Supply Chains

Corporate Social Responsibility (CSR) has become an important component of business activities for many companies in the world considering also supply chain perspective (Carter, Jennings 2004; Pagell, Wu 2009; Seuring, Muller 2008; Pagell et

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al. 2010; Reuter et al. 2010). Integrated global supply chains are becoming a critical part of the competitive landscape as firms seek to create strategic advantages (Brondoni, Pepe 2007). In response to customers’ concerns for corporate social responsibility (CSR) and pressure from various stakeholder groups, many buying firms are implementing programs within their supply chains aimed at achieving supplier compliance with respect to such labour practices and/or environmental issues (Pepe 2003; Pepe 2007; Boyd et al. 2007; Leire, Mont 2009).

Many large manufacturing and service organizations have adopted environmental and social management systems and devoted resources to assure fair and equitable treatment of their employees around the world (Musso, Risso 2006). Due in part to pressure from various stakeholder groups, many of these organizations have also recognized the importance for their suppliers to implement sustainable practices (Krause et al. 2009).

The aim of this research is to provide an overview of CSR practices in global sourcing evidencing the supply chain collaboration not only for the traditional direction, buyer - suppliers, but also the new collaboration between buyers. The paper will provide some examples. In order to get the less enthusiastic suppliers to take requests for environmental and social improvement seriously concerned buyers are working together in Asia to boost their collective leverage (Plambeck et al. 2012).

Some global brands, such as Nike, GAP, Adidas, are often under intense pressure groups working for responsible supply chain management and they are working together on implementation of CSR principle in their supply chains activities (Amaeshi et al. 2009). Some Asian suppliers are happy to work with a common auditor for a group rather than multiple auditors. They say that the number of audits, in most cases seeking repetitive information, can lead suppliers to spend more time attending to audits and writing corrective action plans than focusing on correcting issues found in previous (Plambeck et al. 2012).

The experience of having different auditors simultaneously looking carefully a factory records can be intimidating for suppliers (Plambeck et al. 2012). As a result, it pays to start off brand collaboration slowly to let suppliers get accustomed to it and see its benefits. This may mean simply sharing findings about a factory in the beginning rather than immediately conducting joint on-site audits (Appolloni 2012).

While CSR ‘codes of conduct’ are easy to outline, supplier compliance has been hard to compel. Even third-party monitoring has proven an incomplete solution (Lim, Phillips 2008). This article proposes an alternative in the supply chain’s governance, from an arms-length market model to a collaborative partnership between buyers, often will be necessary to implement CSR.

In this research work, we present a particular example, unique for the collaboration between buyers in the global sustainable supply chain practices within the telecommunication industry. The name of the project presented is “JAC” and it is an association of European telecom operators aiming to verify, assess and develop the CSR (Corporate Social Responsibility) implementation across the manufacturing centres of the most important ICT multinational suppliers based in Asia. JAC members share resources and best practices to develop long term CSR implementation in the different tiers of the ICT Supply Chain at international level.
2. Horizontal Collaboration to Implement CSR in the Telecommunication Sector

The topic of CSR is receiving growing attention in the academic literature as the role that CSR plays in business has grown (Babiak, Trendafilova 2011). Spence and Bourlakis (2009) define CSR in the supply chain as “the chain-wide consideration of, and response to, issues beyond the narrow economic, technical and legal requirements of the supply chain to accomplish social and environmental benefits along with the traditional economic gains which every member in that supply chain seeks”.

The main international telecommunications operators have adopted several initiatives, both within and outside the company, related to the purposes of CSR and social, environmental sustainability, due in part to internal and external stakeholder such as customers, employees, unions, shareholders, business partners, governments, NGOs and the media, who show an increasing concern for the environmental and social conditions at offshore production locations, particularly in developing countries.

According to the relevant literature, firms might do well to anticipate future CSR issues along their supply chains and to integrate CSR standards into their daily operations (Maloni, Brown 2006; Porter, Kramer 2006; Amaeshi et al. 2008). The pressure exerted on multinational companies comes from both internal and external stakeholders such as customers, employees, unions, shareholders, business partners, governments, NGOs and the media, who show an increasing concern for the environmental and social conditions at offshore production locations, particularly in developing countries (Maloni, Brown 2006). In particular, several stakeholder claims are modifying the structure of the global supply chain, from developed to developing countries (Tencati et al. 2008).

Against this backdrop, the main international telecommunications operators have long since taken several initiatives, both within and outside the company, related to the purposes of CSR and social, environmental sustainability.

There are many companies that have decided to buy from suppliers who are required to report on their level of social responsibility (e.g. US manufacturers such as Unilever and GE insisting of improved levels of CSR from their suppliers). Numerous corporations attempt to implement, especially in developing countries’ supply chain factories, their own codes of conduct, which are a mix of standards from national laws, international guidelines, corporate codes, technical standards, and actual best practises (such as ISO standards, ILO, OECD Guidelines, SA8000, Fair Labour Association, ISO 26000) (Logdson, Wood 2005; Castka, Balzarova 2008).

The number of codes of conduct has grown spectacularly since the early 1990s (Andersen, Skjoett-Larsen 2009). Companies in the USA introduced such codes in the early 1990s, but the use of them become widespread the mid-1990s (Jenkins 2001).

Smartphones, tablet PCs and many other gadgets now that make our lives so much easier, are produced on behalf of well known brands in Asia, frequently in China. In many cases, the companies producing these items are hardly known in this country because they employ several thousand people. There are regular reports about the
working conditions in such companies – overtime, pollution, employees being exposed to hazards and discrimination of individual groups are criticized.

Telecommunications companies have a responsibility towards the workers who produce their devices as well as towards their customers. They want to promote both improved working conditions and compliance with environmental standards ensuring that their suppliers comply with social and environmental standards. The most visible element in the approach of large multinational companies is the employment of corporate codes of conduct.

Although large companies enter into long-term relationships with their suppliers, they do not consider all the implications deriving from the variety of CSR requirements and auditing procedures with which their suppliers may be confronted with as a result of their multiple large customer portfolio. The governance of the inter-organisational relationships among supply chain actors is of crucial importance (Sobczak 2006; Gereffi 1994).

In fact, suppliers entering into different contractual relationships with such large companies may thus be asked to comply with multiple codes of conducts incorporating different standards which they are expected to meet. This implies additional costs related to the identification and use of references and procedures which are not shared by all actors in the chain (Pedersen, Andersen 2006; Risso 2012). Another element which can reduce the effect of Codes of Conduct in global supply chains, is related to the fact that the involved companies are separated geographically, economically, culturally and politically.

On the one side, the high costs of auditing and monitoring the code’s compliance by the lead corporations and, on the other side, the difficulties to incorporate different standards and procedures tailored for specific relationships by the suppliers, reduce the effectiveness of CSR implementation (Müller et al. 2009). Collaborative efforts between buyers might reduce the risk of non-compliance and the resulting serious consequences for themselves. (e.g., consumer sanctions, negative press, capital loss, government interventions, damage to brand image) and lead to the development of collective CSR strategies and to the formulation of shared practices, resulting from the combination and integration of the individual (i.e., firm level) Code of Conduct (Pedersen, Andersen 2006).

Few studies (Pedersen, Andersen 2006; Eriksen, Jessen 2009) have addressed the question of how companies safeguard CSR in global supply chains using a firm-level perspective. Much less has been done in order to investigate how collaborative efforts between initiators (i.e., collective CSR strategies) might reduce the risk of non-compliance and the resulting serious consequences for the initiators (e.g., consumer sanctions, negative press, capital loss, government interventions, damage to brand image) (Eltantawy et al. 2009).

2.1 Overcoming Opportunism in the Implementation of CSR Strategy

The supplier might have an economic incentive to reduce social and environmental standards in order to achieve financial gains. The perceived benefits associated with social responsibility practices are higher for the firm that is closer to its customers than for the other actors in the supply chain. The buyer, having a wider known brand, can more easily communicate with consumers and is thus more affected by their attitude and judgment than suppliers. The suppliers will just have
to share the indirect benefits, for example from additional deliveries and employee satisfaction.

While the positive publicity associated with a Code of Conduct initiative will benefit the buyer more than the suppliers, the costs associated with complying with a Code of Conduct are equally distributed among all the supply chain actors (Barrientos 2002). This creates a situation where the buyer-initiator obtains most of the benefits while the supplier is stuck with the costs. Hence, the distribution of costs and perceived benefits associated with Code of Conduct compliance can exacerbate the relationship between buying firms and suppliers and “an embalance, if not deal with by the buyer, is a strong cause of opportunistic behavior” (Eriksen, Jessen 2009). In addition, suppliers entering into contractual relationships with diverse large companies may be confronted with multiple Codes of Conduct that incorporate different standards and requirements they need to comply with (Andersen, Skjøtt-Larsen 2009). Furthermore, a remarkable lack of efficient monitoring systems reduces the possibility of controlling their compliance by the suppliers (Pedersen, Andersen 2006; Emmelhainz, Adams 1999; Lee, Kim 2009). This entails additional costs for suppliers and increase opportunistic behavior in the supply chain.

To avoid opportunistic behaviors among actors in the supply chain and to increase the suppliers’ compliance with the Code of Conduct, some large companies are promoting collaborative initiatives among competitors to facilitate the identification of common standards across their global supply chain (Risso 2012). These collaborative efforts lead to the development of collective CSR strategies and to the formulation of shared practices, resulting from the combination and integration of the individual (i.e., firm level) Code of Conduct. The positive effect of collaboration among competitors on the CSR strategy implementation is an outstanding management issue although still largely unexplored (Risso 2012; Arya, Salk 2006).

3. Empowering of CSR Implementation: the Example of “JAC Project”

This study focuses on the Telecommunication industry for two important reasons. Firstly, environmental and social protection is of strategic relevance because its costs are among the highest of all industries. Secondly, the industry’s high profitability and a series of partly fatal incidents make responsible environmental and social behavior particularly important for stakeholders.

For these reasons, Telecom Italia, Deutsche Telekom and France Telecom have agreed to a Memorandum of Understanding (MoU), signed at the beginning of 2010 and called “CSR Joined Audit Cooperation” (or more briefly “JAC”), as a result of which they have agreed to carry out joint audits of environmental and social sustainability among common suppliers in production plants located in Asia (China, Taiwan, India, Japan, South-Korea). Most of telecom suppliers are based in China, Shenzhen city of Guangdong province.

□ The JAC is a voluntary association of European large telecom operators agreeing to conduct coordinated on-site audits based on a common assessment methodology which includes the follow up of any corrective action plans identified. Each member has the responsibility to
operate on behalf of the other members and lead an end-to-end supplier assessment. Suppliers are identified by all the JAC members, and then equally assigned in groups to each member who bears the cost and management of their assigned suppliers with any subsequent results shared amongst the member companies.

3.1 Activity and Results of JAC

The main objectives of JAC are to increase efficiency and productivity for companies and suppliers, contribute to global responsible development and ensure continuity of supply by understanding and reducing CSR risks.

The audits are conducted by independent international audit companies, specialized in social and environmental issues in the factory country and are based on criteria defined by the JAC members, largely based on recognized standards such as SA 8000 (Social Accountability) and ISO 14001 standards (Environmental Management) (Tab. 1).

**Table 1: The Guidelines for on-site Audits of JAC Project**

<table>
<thead>
<tr>
<th>Preparation</th>
<th>Knowledge of the audited plant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skilled auditors</td>
<td>The audits are conducted by international audit companies, specialized in social and environmental issues in the plant country</td>
</tr>
<tr>
<td>Cooperation</td>
<td>JAC members cooperate with their suppliers through a shared understanding of CSR risk management as a key factor for responsible and sustainable development</td>
</tr>
<tr>
<td>Credibility</td>
<td>The audits are conducted by independent auditing companies and are largely based on recognized international standards</td>
</tr>
<tr>
<td>Confidentiality</td>
<td>Non-disclosure agreements are signed with suppliers in order to maintain confidentiality of audit results to JAC member companies only or any other authorized parties;</td>
</tr>
<tr>
<td>Collaboration and development with the supplier based on the audit results</td>
<td>Each JAC member company takes the responsibility to define and progress corrective action plans on any gaps identified from the audit (for their assigned group of suppliers);</td>
</tr>
<tr>
<td>Methodology</td>
<td>The JAC members use a common methodology based on a checklist and on-site audit with interviews.</td>
</tr>
<tr>
<td>Report</td>
<td>The audit findings are based and described on objective evidence.</td>
</tr>
</tbody>
</table>

Source: our elaboration on JAC report

The audit checklist is divided into 10 areas, in accordance with the SA8000 standard: Child labour, Forced labour, Health and safety, Freedom of association, Discriminatory practices, Disciplinary practices, Working hours, Remuneration aspects, Environment, Ethics.

Based on the audit results, the suppliers are placed in four categories and receive a report that highlights any problems encountered, setting deadlines for them to be resolved by means of appropriate corrective plans.

In case of real serious problems, the operator plans a new inspection or a corrective plan systematically monitored, informing the other operators of the situation faced.
The purpose of the agreement is to avoid the repetition of the same checks used by the telecommunication operations adopting a single auditing methodology in order to get savings for the customers and the suppliers.

According to the agreement, the audits are led by international companies that specialize in CSR audits which follow a checklist drawn up by the JAC members suppliers and/or sub-suppliers; they are asked to sign prior confidentiality agreements on the results of the audits, which are reserved for JAC members; only following the audits, corrective plans are drawn up with the suppliers/sub-suppliers, which are then appropriate monitored by JAC members.

The main advantage for JAC members is higher efficiency reducing the need for multiple, often duplicated and varied Corporate Social Responsibility audits, meaning greater time to focus on improvement activities for both JAC partners and suppliers.

Since JAC started the audits more than 4,000 questions were checked, with a minor number of non-conformities found out. The most common non-compliances reported are related to working hours, health and safety, and wages, with a few cases relating to the topics of discrimination and underage working.

Most of the suppliers have accepted to take part in the JAC initiative, during the first JAC CSR audit campaign but some of the bigger multinational suppliers - expressed some reluctance to be audited. One of the short term objective of JAC members is to overcome any concerns these suppliers may have and finding ways to solve those specific concerns.

The checklist comprises over 110 parameters, including 19 defined critical, which is likely to negatively affect, if not satisfied, the final outcome of the audit (in particular in the first of the above areas). A report based on the results of the audit, describing any sample of non-compliance that have been detected with proposition of an ad-hoc corrective action plan, is sent to the supplier. A readily new inspection is planned in case of severe non-compliance, and the corrective action plan is examined very closely by the “overseer” operator, who keeps the other two operators informed.

Innovative elements were also incorporated in the checklist based on those present in SA8000, in order to add some item applied in Europe, especially in the field of health and safety. A report, with the results of the audits, divided in four levels of evaluation, is sent to the supplier audit that highlights any problems found and the resolution to set the appropriate correction plans.

□ The first JAC audit campaign was carried out by Deutsche Telekom, France Telecom and Telecom Italia in July 2010. Until December 2011, 33 audits were carried out on ICT suppliers in China, Taiwan, India, Japan, South Korea, Eastern Europe and South America covering 155,000 workers.

The time to solve the critical issues are very different and depend on the types of criticality. In general, the criticality of working hours (the time limits concerning the ordinary and the extraordinary work) takes longer than a few months for the final solution, given the strong implications for the management of personnel. JAC continues monitor the members to ensure the products are produced under socially and environmentally responsible conditions.
Belgacom, KPN, Swisscom and Vodafone have joined the auditing project in September 2011. The involvement of additional telecom operators in JAC marks an important step towards the implementation of higher CSR standards across the supply chain. The on-boarding of additional participants will enable the JAC initiatives to increase its scope, i.e. to increase the number of suppliers assessed from 30 to 64 during the next JAC audit campaign for the period end of 2011-2012, thus improving the optimization of CSR assessments and follow up on findings, through the application of best practices. It will pave the way to further cooperation with the suppliers to ensure long term solutions of CSR Issues and the development of the CSR standards to other layers of the supply chains.

The seven member companies in JAC (Deutsche Telekom, France Telecom, Telecom Italia, Belgacom, KPN, Swisscom and Vodafone) are interested to continue to attract other telecom operators and suppliers which have not accepted to be audited until now in order to increase membership and drive standardization with the aim of continually improving the social, ethical and environmental conditions of the supply sharing resources and best practices.

Figure 1: Results of the JAC Audits held in 2010: (left) 67 non-compliances of which 21 are critical; (right) 17 non-compliance resolved of which 4 critical resolved.

Source: Corporate Social Responsibility - complete report by France Telecom Orange, 2010

3.3 Cooperation Benefits and Limits

JAC members will carry on focusing their social audit activities on Asia in the future, but they are also considering spreading out audits of suppliers from other high-risk regions, such as Latin America and Eastern Europe. JAC activities create the benefits for both suppliers as telecom operators, as present in Table 2.

JAC goal is to have external auditing firms conduct a total of 200 social audits of strategic suppliers between 2010 and the end of 2012.

The environmental and social conditions of many suppliers have improved over the past few years, but there is still a lot to do; such as the problem related to work time regulations that still exist in some areas.
Audits with consequent demands of improvements are not sufficient alone. JAC goal is to provide support to suppliers concerned though training, dialogue in order to find a solution to some problems which are quite complex like working hours in China (many young Chinese workers want to do overtime so that they can earn more and send money to their families) or the compliance with environmental and social standards which make small and medium-sized companies be under extreme cost pressure.

It is also important to look at on the entire supply chain: considering and investigating sub-suppliers, too.

**Table 2: Main Cooperation Benefits for JAC Members and their Suppliers**

<table>
<thead>
<tr>
<th>For JAC Consortium</th>
<th>For Suppliers Audited by JAC</th>
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<tbody>
<tr>
<td>- Improve environmental and social performance for all JAC members</td>
<td>- Suppliers will only receive one “CSR audit” request on behalf of all telecom operators</td>
</tr>
<tr>
<td>- Optimize CSR assessments and follow up process due to the exchange of best practices</td>
<td>- Suppliers benefit from the adoption of one standard methodology during the overall audit process</td>
</tr>
<tr>
<td>- Enhance corporate image and reputation for all JAC members</td>
<td>- Improved quality and encouraged innovations of products</td>
</tr>
<tr>
<td>- Reduce supply risk</td>
<td>- Opportunity to improve communication, especially on issues of CSR, with the JAC members</td>
</tr>
<tr>
<td>- Reduce the cost of audit optimization process</td>
<td></td>
</tr>
<tr>
<td>- New partnerships with other companies attracted in this initiative</td>
<td></td>
</tr>
<tr>
<td>- Enhanced competitive advantages in this industry</td>
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</table>

### 4. Emerging Issues

The research in the field of CSR in the Global Supply Chain offers many opportunities as the academics have not been involved in this subject. The limitation of the case studies analysed in this area by academics are due to the small number of interviews obtained from suppliers or buyers located in Asia. In spite of the limitations, mayor companies are giving evidence of their activities of Sustainable Global Sourcing publishing a growing number of reports. This paper is a basis for testing and further development of a model of CSR in the Global Sourcing through cooperative buyers-suppliers relationships. In the future the global sourcing and corporate social responsibility issues can be analysed for individual companies into
the JAC consortium, rather than in general as in this case. The results of the current study have to be extended to a broader spectrum of companies and to other functional areas involved in the management of the supply chain through empirical research. This research shows that global perspectives are important and relevant in supply chain and social and environmental responsibility research. Thus multinational firms should agree that CSR is in the best interest of all of society in the long run.

This research contributes into the diffusion of CSR in the global supply chain context, providing an understanding of social responsibility in international purchasing activities amongst the European Telecommunications companies related to the Asian suppliers. The paper explains the effects of strategic alliance with different companies in emerging markets.

From the example provided in the article we can learn how it is possible to audit large, strategic or risky suppliers much more efficiently. JAC experience is an important evidence in terms of sustainability strategy. The suppliers are only audited once instead of three times, which means saving time and efforts in the production processes by joining forces. The JAC telecommunications companies can also save on auditing costs sharing their results with each other. Processes and tools for supplier evaluation and monitoring are important components of Global Supply Chain for JAC members. They are used to identify potential area of improvement and to manage progress in the social and environmental arena. Hence JAC is able to identify and respond to risk in the global supply chain in the early stages. We think it is important to share a common understanding on CSR with other telecom operators, and at the same time cooperate with suppliers in order to achieve prosperity of the Supply Chain as a whole. The auditing process is an important part of supply chain management practices, as it gives an opportunity to explain social requirements and to guide continuous improvement actions to meet legal, voluntary and customer requirements (Kortelainen 2008).

The participating telecommunications companies have a responsibility towards the workers concerned and towards their customers to promote improvements in the supply chain, even if they do not manufacture devices themselves. Initiatives like JAC led improvements, over the past few years, in the environmental and social area of many suppliers; however, there are still problem areas, such as work time regulations.

Even though they may be competitors, all brands and buyers share a common goal of setting a basic level of compliance in their factories and trying to improve it.

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