EXPLORING THE INFLUENCE OF CULTURE ON CORPORATE SUSTAINABILITY

The example of France, Spain and Sweden

Marketing dissertation: 15 ECTS

18th of October 2010

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ACKNOWLEDGEMENTS

We desire to express our gratitude toward all people who have contributed to our thesis.

We are willing to thank the University of Halmstad – Sweden – to have given us the opportunity to write a Bachelor thesis and access the Swedish Bachelor Degree.

Our gratitude also goes to our supervisor, Jean-Charles Languilaire who has highly contributed to this paper. He helped us thanks to the several supervisions but also through his presence. Even without supervision, we were free to ask for help or advice. However, he also left us some autonomy which allows us to say that we are now able to write a thesis.

We want to thank Patrick Jouslin de Noray, María Pérez and Erik Lindroth who were the persons at Tetra Pak France, Spain and Sweden that spent time for our interviews and shared their knowledge.

We also want to thank to our colleagues who offered constructive criticisms which have enabled to improve the paper but also for their help and the experience we shared in the context of this thesis.

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SUMMARY

**Title:** The influence of culture on corporate sustainability

**Authors:** Adriana Corral Alonso and Daphné Lapourré

**Supervisor:** Jean-Charles Languilaire

**Level:** Bachelor Thesis in Business Administration, Marketing

**Key words:** Sustainability, sustainable development, corporate sustainability, Tetra Pak, culture, cultural influence, cultural dimensions, France, Spain, Sweden...

**Purpose:** The purpose of this study is to explore how and to what extent cultural aspects can influence the corporate sustainability of a given company.

**Method:** It is a qualitative case study enhancing on one hand primary research and on the other hand secondary data. The primary data based on three interviews of Tetra Pak key employees in France, Spain and Sweden are completed by the secondary research based on facts about Tetra Pak and on key authors’ books.

**Theoretical framework:** The framework consists of theories and models about sustainability and its extensions and about cultural dimensions theories.

**Conclusion:** Culture has an influence on corporate sustainability. However the extents are not easy to measure and vary according to the culture and the country’s means.
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1. INTRODUCTION

In this chapter we define what sustainability is, and we tackle more precisely what corporate sustainability is. Then, we highlight how cultural differences can act on the corporate sustainability. However, an issue comes up from the latter and leads us to suggest a purpose for this thesis. Finally we define the targeted audience, the limitation of our purpose and the structure of our paper.

1.1. BACKGROUND

Year by year the population of the World is increasing but the capacity of the nature is decreasing (Krautkraemer, 1985). We, earthlings, do not know what the future will be made of, but one thing is certain; if companies and people do not act, the scientific studies made in this field are not predicting an easy future (Duffus & Worth, 2010). Thus, a sustainable mind-set could help to improve our future (Brookfield & Byron, 1993). Sustainability is defined by the United Nations as “the development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (United Nations, 1987).

The society has experienced major changes throughout the world History and at the same time more and more questions have been raised around the issue of who is responsible for the common wealth.

Humans find themselves in a world where the economies, the cultures and the societies differ as well as the conception of sustainability differs. However, a common awareness is growing among citizens when it comes to environmental, social and economical conditions. Humans have several roles in the society. Indeed, as an adult, one has a working life and private life. In any case, the human being is concerned by the common interest. De facto, even markets actors whose aim is to make profit cannot ignore this phenomenon of sustainability since when they are not actors in the markets (working for a company) they are individuals in the society and thus directly concerned about the companies acts.

Corporate sustainability is an alternative to the traditional growth and profit-maximization model. While corporate sustainability recognizes that corporate growth and profitability are important, it also requires the corporation to pursue societal goals,
specifically those relating to sustainable development — environmental protection, social justice and equity, and economic development.

The World Commission for Environment and Development [WCED] (1987) recognized that the achievement of sustainable development could not be simply left to government regulators and policy makers. It recognized that industries have a significant role to play. The authors argued that while corporations have always been the engines for economic development, they needed to be more proactive in balancing this drive with social equity and environmental protection, partly because they have been the cause of some of the unsustainable conditions, but also because they have access to the resources necessary to address the problems (Mel Wilson, 2003).

In fact, there exist two main views of how a company should maximize its profits. The neoclassical view consists in maximizing the value of the company to satisfy the investors, and stakeholders’ theory showing a new aspect of making profit, includes the satisfaction of all the possible stakeholders, including the “common interest” i.e. the environment and the society (Maynard, 2008).

Figure n°1: The stakeholders and their expectations (Doyle & Stern, 2006, p11.).
This paper rises that there are several ways to approach corporate sustainability. Guiso, Sapienza and Zingales (2006) believe they differ according to the cultural, economical and historical background of each country.

The degree of implication and action is function of culture and education. Indeed, the concept of sustainability is a very flexible one. Its meaning and way of adoption depend on a variety of factors such as the geographical positions of a country, its religion, its History, traditions and culture (United Nations, 1987).

According to this, important institutions and companies that gather lots of people, often with different cultural backgrounds, also have their impact and should give the example and build a common interest within its organization. However, not every country has the same way of thinking and the same capacities.

1.2. PROBLEM

In fact cultures are influenced by historical, political and economical events as well (Guiso, Sapienza & Zingales, 2006). Despite the globalization, cultural aspects still play a big role and influence the development of the specific business environments (ibid.). As a consequence, the concept of corporate sustainability has different implications when it comes to different business environments in different parts of the world. The understanding of being and acting sustainable therefore affect the strategies of global firms (Grinblatt & Keloharju, 2001).

1.3. PURPOSE

The purpose of this thesis is therefore to explain to which extent cultural aspects influence international companies in their way of being sustainable.

1.4. RESEARCH QUESTION

How/ to what extent do cultures influence the corporate sustainability of an international company?
1.5. AUDIENCE

This thesis deals with the influence of culture on corporate sustainability. So, it is dedicated to people who are interested in the effect of cultural difference on sustainability in the business area. Thus it may concern persons who are interested in intercultural and sociological effects within a company.

Furthermore, this thesis is dedicated to intercultural companies taking into account the importance of sustainable development within its organization (More precisely in France, Spain and Sweden).

1.6. LIMITATIONS

This paper is organized around culture and its influences on sustainable development in the organization. However, culture involves too many variables to be all taken into account. We are going to focus on dimensions developed by mainly two authors. Thus all along this thesis are defined as culture and cultural dimensions: the time perception (involving uncertainty avoidance), the masculinity/feminity orientation and the individualism/collectivism approach.

Other authors or variables are not the focus because the other dimensions of culture are not linked enough with corporate sustainability and because of the length, the irrelevancy and complexity it could cause. Furthermore, we talk about sustainable development in the frame of an organization and so mainly about economical, social and environmental aspects of the corporate sustainability.

Strategic management, laws as well as moral philosophy are not the focus, even though they can be mentioned since the difference is tight.
2. THEORETICAL FRAMEWORK

Our theoretical framework is divided in two parts. The first part focuses on the aspects of sustainable development we are considering in the frame of an organization.

The second one deals with several authors such as Hofstede’s and Trompenaars’ contribution to the understanding of the chosen cultural dimensions.

2.1. SUSTAINABLE PERFORMANCE ON BUSINESSES

It is important to highlight the fact that sustainability has various definitions and takes slightly different meanings depending on the context in which it is applied.

Despite this fact we now need to define the particular significance of the concept that is used in this study. We concentrate on the concept of sustainability that is directly linked with the business environments. Thus, its three dimensions are considered; (economical, social and environmental) as well as the implications reflected on different economical systems.

Since 1987 the publication of the Brundtland Report by the United Nations, sustainability became a world-wide interest.

“Sustainability has become a mantra for the 21st century. It embodies the promise of societal evolution towards a more equitable and wealthy world in which the natural environment and our cultural achievement are pressured for generations to come” (Dyllick & Hockerts, 2001, p. 130).

In the past the main objective of businesses was to make the biggest profit as possible. Nowadays, the situation has radically changed. Indeed businesses cannot any longer be driven exclusively by economical returns; some other factors such as the social and environmental care must also be taken into consideration.

“Sustainable business practices are gradually becoming more and more widespread. More than before, firms are expected to account explicitly for all aspects of their performance, not just their financial results but also their social and ecological performance” (Cramer, 2002, p.413).
Corporations have greatly contributed to the unstable current situation and logically must be part of answering the problem. Sustainability in the frame of a business is commonly called corporate sustainability (Wilson, 2003).

### 2.1.1. CORPORATE SUSTAINABILITY

Corporate sustainability can be defined “as meeting the needs of a firm’s direct and indirect stakeholders (such as shareholders, employees, clients, pressure groups, communities etc), without compromising its ability to meet the need of future stakeholders as well” (Dyllick & Hockerts, 2002, p.31). Sustainability is in this case related to and taken on a corporate level which could according to Folmer & Tietenberg (2005) sometimes (regarding their resources) have greater impact on people than nations themselves.

According to Dyllick & Hockerts (2002) one should take into consideration the integration of the so-called “Triple Bottom Line” by the corporation. Indeed, an important aspect of this concept is the long-run perspective. It has been stated that having a long-run perspective allows companies to satisfy the previous mentioned three dimensions (ibid).

John Elkington (1998) developed the theory of the “Triple Bottom Line” also known as the “3BL”.

The idea is that a corporation’s ultimate success or health can and should be measured not just the traditional bottom line (the economical), but also by social/ethical and environmental performance (Norman & MacDonald, 2003, p.1).

### 2.1.2. SUSTAINABILITY’S THREE DIMENSIONS

When it comes to sustainability, three main dimensions are defined: economical, environmental and social.

“The economy belongs to a society, which itself belongs to the ecological environment. In addition, rather than it being a static relationship, there is an inter-dependence of the economic sphere with the sphere of social and ecological system. It is the balance between theses systems that allows sustainable creation, growth and welfare” (Nunes & Bennett, 2010, p.399). In the figure n°2 the relation is shown:
2.1.2.1. ECONOMICAL DIMENSION

“The economic dimension of sustainability involves the need to create for posterity an ecologically balanced and socially just economic system than provides human with goods, services, economic justice, and meaningful employment necessary for a high quality of life” (Stead & Stead, 2004, p.22).

Indeed, as argued previously profit should not be anymore the only objective of business. The efficient natural resources allocation is also one of the most important issues; companies need to fairly allocate the resources between today and tomorrow in order to still be able to generate profit on a long-term perspective. Another point is that companies should take care of the negative externalities that they can create. Once more, long term perspective is an important aspect regarding corporate sustainability.

2.1.2.2. ECOLOGICAL AND ENVIRONMENTAL DIMENSION

The social and economical dimensions of the sustainability need the ecology in order to survive (Dunphy, Benveniste, Griffiths & Sutton, 2000). “The environment provides fundamental services, without which human life on earth would not be possible. These are known as global life-support services, since they provide the basic necessities to allow human life such as food and shelter, and the maintenance of suitable climatic and atmospheric conditions” (Markandya, Harou, Bellù & Cistulli, 2002, p.20).
Ecosystems are necessary for the survival of the species and also regulate the climate. They are necessary to maintain the composition of the world’s atmosphere, are required to capture the sun’s energy and to produce food and raw material. They regulate the hydrological cycle, which is a direct service to agricultural production. “They create and maintain fertile soils, and they break down both natural and man-made waste into nutrients, maintaining soul productivity” (Markandya et al., 2002, p.21).

One can identify that if companies are sustainability driven (strategically talking), equilibrium among the three mentioned dimensions must be taken into consideration; in this case, there is a tight link between each dimension in which one takes care of the other two.

2.1.2.3. SOCIAL DIMENSION

In 1650, world population was about 500 million people. Referring upon an annual growing rate of 1.1 percent, this world populated reached about 6,850,000,000 people in 2009 (Geohive, 2010). The biggest increase of the population is taking place in the developing countries, whereas the tendency on the developed countries is to have fewer children (United Nations, 2002). “Rapid population growth also puts major stress on natural resources, including water, forests, cropland, and species” (Stead & Stead, 2004, p.23). The constant increase of the population could create difficulties to improve the quality of life of everybody (Stead & Stead, 2002).

It is stated that economical resources are not fairly divided. Indeed, 25% of the population lives in the developed countries, whereas the other 75% lives in the countries which are on the way to develop. Also, the second group gets fewer benefits from the global economic system, often living without basic needs. This economic situation manifests that in many places the most basic human rights are not reached as healthcare, gender inequities or corruption (Stead & Stead, 2004).

2.1.3. MODELS FOR SUSTAINABILITY/SUSTAINABILITY PRACTICS

2.1.3.1. ECO-EFFICIENCY
Eco-efficiency is one of the most spread ways of working regarding sustainability. It focuses on “creating additional value by better meeting customers’ needs while maintaining or reducing environmental impacts” (Desimone & Poppof, 1997, p.3). The purpose of the eco-efficiency is getting more service or welfare from less nature resources (Bleischwitz and Hennicke, 2004). According to Desimone and Poppof (1997) the eco-efficiency can help developed countries to improve their resource productivity and to become a more sustainable society. Indeed firms could use the eco-efficiency as a tool aiming improvement of their performances such as the case of Nike and Ford Motor Company developed by Seiler-Hausmann, Liedtke & Ulrich von Weizsacker (2004).

2.1.3.2. MODELS FOR SUSTAINABILITY

The so-called Polonsky and Value Portfolio model described below are describing how and on what extent sustainability is affecting companies.

2.1.3.2.1. POLONSKY’S & MINTU-WIMSATT MODEL

As stated by Polonsky & Mintu-Wimsatt (1995), sustainable development can be achieved only by having proactive corporate marketing and active government intervention. While governments engage in mandatory intervention, corporate marketers can undertake proactive intervention at the marketplace and within their own corporation. Polonsky & Mintu-Wimsatt (1995) presents a two-dimensional model that shifts in the approach to ecological problems: On the Y axis is represented 2 polar extremes from consumption marketing to sustainable marketing and on the X axis from invisible hand to more visible hand.

Figure nº3: The Polonsky & Mintu-Wimsatt Model (1995). Modified by the authors September, 23rd. 2010.
Polonsky & Mintu-Wimsatt (1995) explains via this model the situation in which the world currently is and where it should tend to evaluate to the future. From consumption marketing consumers should shift to a sustainable marketing. In the other dimension, the invisible hand theory is introduced. Adam Smith (1776 cited into Mankiw (2008, p. 10)) defined the theory of the Invisible Hand: Households and firms interacting in market act as if they were guided by an “invisible hand” that leads them to desirable market outcomes. If a company follows the Invisible Hand theory it will not be guided from anybody. As opposite situation, if the market has a “visible hand” it implies the control and action from another entity.

**2.1.3.2.2. THE SUSTAINABLE VALUE PORTFOLIO**

The sustainable value portfolio is representing the different levels of actions a company can undertake regarding the environment. There are two dimensions:

Firstly a dimension of time: “when” (Today or Tomorrow)

Then a dimension of situation: “where” (Internal or External).

<table>
<thead>
<tr>
<th>CHARACTERISTICS</th>
<th>INTERNAL</th>
<th>EXTERNAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>TODAY</td>
<td>Pollution prevention</td>
<td>Product stewardship</td>
</tr>
<tr>
<td>TOMORROW</td>
<td>Clean technology</td>
<td>Base of the pyramid</td>
</tr>
</tbody>
</table>

Figure nº4: The Sustainable Portfolio. Modified by the authors March, 20, 2010.

- TODAY + INTERNAL = Pollution prevention:

In substance pollution prevention are the means employed by companies for erasing or at least minimizing pollution before its creation. Therefore it is assumed that to perform
it pollution prevention should be an internal politics of a company (Kotler, Armstrong, Wong & Saunders, 2008).

- TODAY + EXTERNAL = Product stewardship:

This method is not only minimizing the pollution created from a company’s production but all minimizing environmental impacts throughout the full Product Life Cycle (PLC), while reducing costs. “Product stewardship is a product-centered approach to environmental protection. Product stewardship recognizes that product manufacturers must take on responsibilities to reduce the ecological footprint of their products” (Skott-Larssen et al., 2007, p.303). Also, Stead & Stead (2004, p.164) state that “during the 1990s, the concept of environmental marketing emerged; referring to activities that put product stewardship at the centre of the organization’s marketing efforts”. Hence as assumed by Lippmann (2000, p.975) “Product stewardship is a commitment to action—To do the right things.”

- TOMORROW + INTERNAL = Clean technology:

It is the need of developing new technologies.

- TOMORROW + EXTERNAL= Base of the pyramid:

The base of the pyramid should be the sum of all the steps mentioned before (Pollution Prevention + Product Stewardship + Clean Technology). One can see it as a framework for pollution control, product stewardship and environmental technology. Therefore, it helps the company to have a sustainability vision.

2.1.4. LIMITS OF THE THEORIES ABOUT SUSTAINABILITY

For some practical reasons, the choice has been made, not to use more advanced figures and models and more complex theories in the theoretical framework. Indeed, the authors use the theoretical framework into the interview and also to build some analysis. The aim is to make sure the interviewees and the readers understand the thesis easily, and to avoid any confusion.
2.2. CULTURAL FRAMEWORK

2.2.1. CULTURE

According to Hofstede (1994), the world is full of confrontations between people, groups, organizations and nations who think, feel and act differently.

Culture is a broad and complex concept with numerous definitions. There is no right or wrong definition. This is the reason why having several definitions in mind would help us to take as much aspects as possible into consideration.

According to Edgar Schein (1993), culture is:

“A pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration, that has worked well enough to be considered valid and therefore, to be taught to new members” (p.373-374).

Culture is a "collective mental programming of the mind which distinguishes the members of one human group from another[...]Culture, in this sense, includes systems of values; and values are among the buildings blocks of culture” (Hofstede, 2004, p. 22).

“Culture is learned behaviour consisting of thoughts, feelings, and actions” (Hoft, 1996, p.41).

Difference can be more or less important between cultures. Thoughts, feelings and actions are expressed differently and one has to keep in mind (in the organizational context or and out of it) that there is no right or wrong culture. Moreover, those differences have to be recognized, respected and reconciled if one does not want those differences to create problems in the company’s internal system. Above all if it is international.

2.2.2. THREE LEVELS

Culture can be imagined as an onion as Hofstede (1994) said. There are several layers which all include different aspects.

The first layer is artifacts and behaviors. They are the physical manifestations such as the architecture and design or the dress code. For example, a girl wearing shorts in
Arabic country can almost be insulted even if it is very hot outside whereas it is completely normal in European countries.

The second layer includes the behavioral manifestations. As an example greeting rituals, shaking hand, kissing, physical space required are behavioral manifestations.

It is related to values, which are ideals shared by the members of a culture about what is good or desirable and what is not, and to norms, which are informal guidelines about what is considered normal social behavior in a particular group.

The third layer implies the explicit verbal manifestations. Laws influence this aspect when it comes to written versus verbal contracts. However, it also includes jokes and anecdotes or even myths.

It also includes all the things even natives do not think about anymore as they are not even aware that it is a cultural fact and not a personal reaction. Indeed, people are not aware of it but these values, norms and habits are learned and thought as soon as they are born.

These three layers can be compared and completed by the Iceberg figure.

Figure n°5: The Iceberg Model. Source: Hoft, N. (1995).
Indeed, the “surface” involves the artifacts and unhidden behaviors. The “unspoken rules” are the behavioral manifestations that are more or less implicit. And the “unconscious rules” represent the things even natives do not think about.

When culture needs to be handled in a business context these aspects have to be known and not hidden anymore as the iceberg models explains it. This is what management is about. According to Trompenaars, there are three aspects to consider above all when dealing with culture: Recognize Respect and Reconcile culture (Trompenaars & Woolliams, 2003).

“Recognize” culture involves being aware that there are culture differences.

“Respect” culture includes accepting the differences. Even if you do not agree or do not understand why it is not like in your country, at least respect the difference and try to understand why it can be different.

“Reconcile” is the last step and cannot be reached before the two others are accomplished. It is about how to deal with the differences in order to make the business more efficient. How to make that the cultural differences are an asset and not a break.

The three steps Trompenaars promotes are interesting to apply after having understood the different cultural dimension Hofstede explains. In fact, Hofstede, Trompenaars and other authors sometimes introduce similar dimensions. But after having chosen the most sustainable related ones, mainly Hofstede and Trompenaars are relevant.

2.2.3. CULTURAL DIMENSIONS

According to Hofstede, a dimension is an aspect of a culture that can be measured relatively to other cultures (Hofstede, 1994).

However the decision to focus only on certain dimensions has been made. We, chose to develop the dimensions that we believe are the most likely to influence the sustainable development in an organizational context.

The Time perception dimension appears us as a factor that influences the sustainable development because sustainability takes place in long term duration. Thus, the time perception of each culture gives an explanation why some countries are more advanced in this field than others. One of the authors that addressed this dimension is Fons
Trompenaars. We chose to link his description of time perception with our purpose because of the reliability he gives through the fact that he is the founder and director of the Trompenaars Hampden-Turner Company, an intercultural management firm and through his experience managing and solving cultural dilemmas in organizations.

He has had and still has an important role in the issues culture sometimes provoke in the business area. His firm still provides training and consulting services in areas of mergers and acquisitions, global integration, corporate identity and sustainability, as well as training and support for diversity and cultural awareness (Trompenaars & Hampden-Turner, 2010).

Besides the fact that the author himself and its activities are deeply linked with corporate sustainability, the cultural dimension he developed gathers characteristics of sustainability. Indeed, sustainability is about future orientation and long term perception which are aspects included in the “Time perception” dimension.

The second dimension we chose to focus on is called “Human relationships”. It takes in consideration the extent to which people take their surrounding into account and as a consequence, how important the common interest is. We can thus distinguish two extremes; individualistic and collectivistic. Since the health of system we are living in is something that concerns every human being and is dependent on what every human being does (especially in the context of an organization), the level of individualism of the culture of a country gives an idea of how concerned they feel toward sustainable development. This dimension is mainly developed by Geert Hofstede famous for his studies on the interactions between national cultures and organizational cultures through which he demonstrate that there are cultural groupings that affect the behavior of society and organizations.

The Gender role dimension also has been developed by Hofstede through his IBM study in the beginning of the 70’s in which he analyzed a large data base of employee values scores covering more than 70 countries. The gender role dimension takes into account the differences between female and male and where the differences come from. Some differences are coming from the emotional level of each sex. Each sex has behavioral characteristics that might influence the implication towards corporate sustainability. However, a women is not necessarily “feminine”, the two extremes are applicable on both genders. As an example; the more feminine a country, the more the citizens feel
equal. Thus, the more the population considers itself as equal, the more it feels concerned (at an equal level) by the common interest and so by sustainability. Hence, we can guess that, where the people feel equal the level of sustainability is higher compared to where there are loads of inequalities. Thus, this dimension is also strongly linked with the way of acting sustainable.

These dimensions are mainly developed by two authors but they are obviously developed further or criticized and completed by others. As a consequence, the references are not exclusively made towards Hofstede and Trompenaars. Edward T. Hall and David Victor, among others, are also part of our references. As influential authors in the field of intercultural management, we can rely on the validity of their findings through *International Business Communication* written in 1992 by Victor and through *The Hidden Dimension* (1966), *The Silent Language* (1959) and *Beyond culture* (1976) written by E. T. Hall, still considered as the father of intercultural communication.

2.2.3.1. TIME PERCEPTION

Temporal conception is according to Victor (1992) “the way in which individuals understand and use time”. It refers basically to the different perceptions of time people have according to their cultural background.

*It is perhaps prudent to note that while some empirical evidence exists to support cultural variability in the perception of time (particularly from the 60’s and early 70’s), the most convincing are thorough treatments of temporal conception rest on anecdotal and non empirical observation* (Victor, 1992).

- Short term and long term views (Trompenaars & Woolliams, 2003)

Time perception is subjective. For example, listening to a boring speech gives the impression that it lasts much longer than it really is whereas an interesting speech may pass more quickly than expected. Time perception is different for everybody regardless the culture. Nevertheless, trends among them are identifiable.

This implies that temporal perception is personal but helped by a learned behavior, which is culture (See definition of culture previous paragraphs).
The perception of time depends on your culture but also on your role in the organization as well as on the type of organization you work in. For example in high technology firms the time horizon is short because the products are outdated very quickly (Trompenaars & Woolliams, 2003).

According to the finding of these authors, Finns and Swedes have the most long term view in the world. This fact seems to come from the fact that they have a very close relationship with nature and nature in the north needs a lot of time to blossom compared to southern countries where everything goes faster. De facto, the relationship toward nature coming from their cultural background can be a reason for their tendency to think in a long term view.

Sustainability of the environment is thus integrated in the learned behavior, of Finns and Swedes. Cultures and thus learned behaviors vary regarding the regions (Hofstede, 1994). Since time perception is part of those learned behaviors it also varies. According to Trompenaars, Woolliams and Victor’s findings, time perception and sustainability are intimately linked. As a result, if time perception varies, the way of acting and thinking sustainable should vary as well.

- The meaning of past, present and future (Trompenaars & Woolliams, 2003)

The meaning of present past and future varies strongly according to several factors such as the age, the gender, the religion and values within the cultures.

“The concept of sustainability – with its combination of past, present, and future timeframes – inescapably presents some serious methodological complexities […] on the country level, sustainability is affected strongly by natural resource endowments, past development paths, current and future pressures, and capacities to deal with them.”

Those affirmations from Yale University (2005, p.40) confirm that sustainability is linked with past, present and future and thereby justify the choice to develop this dimension (Yale University, 2005). Culture has thus an influence on sustainability through the long or short term view and the meaning of past, present and future.

The meaning of past, present and future has consequences on the way natives address the future. This aspect has been developed by Hofstede (2001) through the “Uncertainty
avoidance” dimension. Indeed, uncertainty avoidance deals with a society's tolerance for ambiguity. It indicates to what extent a culture programs its members to feel either uncomfortable or comfortable in unstructured situations. People in uncertainty avoiding countries are also more emotional. The, uncertainty accepting cultures, are more tolerant of opinions different from what they are used to; they try to have as few rules as possible to be as flexible as possible and are so ready to face any kind of situation. The fact that uncertainty avoiding cultures build rules and laws to avoid uncertain situations, traduces their fear for the future and thus, their particularity to think in short term views and refer mainly to the present and the past (Hofstede, 2009a).

In the next figure the reader can have an idea what the differences are according to culture but also according to the role people have in society. Long term or short term view affect the speed of acting and implementing within an organization.

Figure nº6: Time orientation. Source: Trompenaars & Woolliams (2003, p82).

The figure represents the meaning of Past, Present and Future for the United States, Japan, United Kingdom, France, Spain and Germany.

Figure nº7: Time perception. Trompenaars & Woolliams (2003, p 84).
Here we can see that the time perception influences also the work of the different functions in an organization. Since, sustainability is future oriented and as we can see most of the aspects of the organization are future oriented as well, corporate sustainability is a concept that would fit perfectly with the set of the organization.

2.2.3.2. HUMAN RELATIONSHIPS

Hofstede (2001, p. 209) describes the individual versus collective approach concepts as “the relationship between the individual and collectivity which prevail in a given society”.

“The relationship between the individual and collectivity in human society is not only a matter of ways of living together, but it is intimately linked with societal norms. It therefore affects both people’s mental programming and the structure and functioning of many other types of institutions besides the family: educational, religious, political and utilitarian” (Hofstede, 2001, p.210).

This quote implies that there is a level of collectivism also within organizations. Since sustainability is a concept that concerns the entire population and not just one individual and that collectivism is also a concept involving several people it might exist a positive correlation between sustainability and collectivism.

“The norm prevalent in a given society as to the degree of individualism/collectivism expected from its members will strongly affect the nature of the relationship between a person and the organization to which he or she belongs. More collectivist societies call for greater emotional dependence of members on their organizations; in a society in equilibrium, the organizations should in return assume a broad responsibility for their members.” (Hofstede, 2001, p.212).

Thereby, we assume that the less individualistic the members of the society, the more they depend emotionally on their organizations and the more responsible the organization acts in the interest of its members. According to the context of corporate sustainability, acting responsible means socially, environmentally and economically responsible (Wilson, 2003).
Hence, the level of individualism or collectivism has its effects on the responsibilities taken by members of societies and organizations regarding the common interest and, or regarding sustainable development.

However, there are some shades within the individualistic as well as within the collectivistic orientation. According to Berry, Segall, and Kagitçibaşi (1997) individualism can be horizontal or vertical.

<table>
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<tr>
<th>VERTICAL</th>
<th>HORIZONTAL</th>
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<td>Collectivism</td>
<td>Individualism</td>
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<td>Interdependent</td>
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<td>Different from others</td>
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<td>Orientation</td>
<td>Collectivism</td>
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<td>System</td>
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<td>Market democracy</td>
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Table n°1: Characteristics of vertical and horizontal individualism and collectivism. Modified version by the authors March, 23rd, 2010.

Focusing on individualism we can see the difference lies in the political orientation that affects the level of equality between members of a given society. Indeed, we know now that two countries that are qualified as individualistic by Hofstede do not have necessarily the same outcomes regarding corporate sustainability.

These hidden aspects are the reason why we did not want to focus on only one author.

2.2.3.3. GENDER ROLE

In mostly every culture one is expected to communicate in a certain manner depending whether one is dealing with a member of the opposite or the same sex (Victor, 1992).
“Masculinity versus its opposite, femininity, refers to the distribution of roles between the genders. Hofstede’s IBM studies revealed that women’s values differ less among societies than men’s values; men’s values from one country to another contain a dimension from very assertive and competitive and maximally different from women’s values on the one side, to modest and caring and similar to women’s values on the other. The assertive pole has been called ‘masculine’ and the modest pole ‘feminine’. The women in feminine countries have the same modest, caring values as the men; in the masculine countries they are somewhat assertive and competitive, but not as much as the men, so that these countries show a gap between men’s values and women’s values.” (Hofstede, 2009b).

Williams & Best (1982) found that this dimension has effects on politics and the actions taken at the level of the government.

Indeed, governments in masculine cultures are more likely to give priority to growth and are prepared to sacrifice the living environment for this purpose.

Gender role has an influence on two aspects:

- The equality between members of a society, which is also applicable on the members of an organization as a result.

- The decisions made by a government regarding sustainability among others. Since our context is narrower than governmental decisions we will apply it on the corporate sustainability within an organization.

Culture has thus an influence on the gender role and so on the equality between individuals of a society and as stated previously this equality level defines the level of importance of the common interest. In the same way gender role affects the decisions made by head quarters regarding sustainability.

### 2.2.4. LIMITS OF THE THEORIES ABOUT CULTURE:

The cultural dimensions of this part have been chosen according to their eventual link with sustainability and its three dimensions. The authors mentioned are internationally recognized and their theories worldwide known. The cultural dimensions and the authors were chosen depending on each other and their relevancy. Mainly Trompenaars and Hofstede and their theories have been taken as examples. Developing other cultural
theories and dimensions would have been out of context and/or not relevant enough to answer the purpose.
3. METHOD

This part presents the reasons why the authors are conducting a case study upon Tetra Pak Company based on a qualitative study. Afterwards, the way of research conduction is developed as studied-questionnaires. Also, the way of collecting data will be analysed to finally end up with a review on the validity and reliability of this paper.

3.1. CHOICES FOR THE METHOD

3.1.1. RESEARCH DESIGN

Planning a research is full of decisions that have to be taken in order to put the aims and objectives in a real practice (Bechhofer & Paterson, 2000). On this case study, the authors are firstly presenting alternatives and afterwards, the choice and justification.

Qualitative research has been done in order to gather information from primary and secondary data sources. Cross analysis of primary and secondary data will help us to draw conclusions. This research focuses on a specific business and its activities in different countries worldwide. The decisions have been chosen vis-à-vis authors’ available resources (regarding money and time), the audience of this paper and other practical reasons.

3.1.2. TOPIC

Alternatives

The first choice of the authors was to decide the topic to be developed. The only restriction was that the topic had to be related to marketing field. A correlation has been established between the interests of both authors in terms of sustainability and cultural influences in marketing. Therefore it has been decided to focus the study on how cultural factors influence organizations in their strategies, regarding sustainability/sustainability on companies. Both authors started to look for information
related to sustainability concentrating on the field of marketing. This research led to an interesting topic: cultural factors influencing sustainability on companies.

**Justification**

The election depended on the interest of both authors: a deeper understanding of the topic, its actuality and its originality.

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### 3.1.3. QUANTITATIVE OR QUALITATIVE RESEARCH

In this section, the authors justify the choice which has been made in between the two alternatives they were facing in matter of data collection as qualitative or quantitative data. Regarding several factors, the authors decided to focus on one of them for the development of this paper.

**Alternatives**

“The simplest way to distinguish between qualitative and quantitative may be to say that qualitative method involves a researcher describing kinds of characteristics of people and events without comparing events in terms of measurements or amounts” (Murray Thomas, 2003, pp.2).

Quantitative data is often more related to scientific, being thought as more objective. Because quantitative data is in the form of numbers, it can often be analyzed using standard statistical techniques (Lancaster, 2005). On a quantitative research, the purpose of the researches is by creating sampling strategies or experimental designs methods to produce results that can be generalizable (Murray Thomas, 2003). Bryman and Bell (2007) add that quantitative research’s aim is generally to test the theories by looking the relationship between theories and research. They apply scientific tools to reach objective results while they are testing the theories. Finally, the knowledge that they arrive is the objective reality that it can be accepted by wider population.

In Baker’s and Hart’s (2008) words, qualitative research is an overall term to describe the work researches do in formulating their interpretations of the subjects of their studies and giving representations of these interpretations in order to add a body of knowledge. Qualitative research is pragmatic, interpretive, and grounded in the lived
experiences of people (Marshall & Rossman, 2006). Also, this method helps researchers to understand human behavior in depth and the reasons behind the behaviors (Denzin & Lincoln, 2005; Marshall & Rossman, 2006). It examines human behavior from many aspects: why, when, where, what and how. It rejects the objective reality and emphasizes on the way of interpretation of results as well as the generalizations because of different individual perceptions which influence the results (Bryman and Bell, 2007).

**Justification**

Qualitative data seemed to be more convenient to answer the research questions of this paper. The research doesn’t talk about numerical variables that are considered as quantitative (Phelps et al, 2007). The authors found a negative point to qualitative research: often qualitative research is voluminous, consumes lot of time for organizing and analyzing (Ibid, 2007), but even though qualitative method was the one that approached more to this case study. Finally, the research is made based only in one company as a case study; qualitative design often is only one subject, one case or one unit is the focus of investigation over an extended period of time (Newman & Benz, 1998).

### 3.1.4. DATA COLLECTION

**Alternatives**

The quality of the empirical findings may differ regarding the method used and therefore it is necessary to use the most appropriate choice of method with the aim to achieve a reliable and valid research outcome (Bryman and Bell, 2007). Qualitative data come in variety of forms, such as notes made while observing in the field, interview transcripts, documents, diaries and journals. In addition, a researcher accumulates a great deal of data during the course of study (Wimmer & Dominick, 2006). Qualitative research uses an inductive method: “Data is collected relevant to some topic and are grouped into appropriate and meaningful categories; explanations emerge from the data themselves” (Wimmer & Dominick, 2006, p. 116).

Collecting data could come from two different types: primary and secondary data (Kumar, 2005). The researcher has to decide which sort of data would be using for the
study and it will have to select one or the other method of data collection (Kothari, 1985).

It has been stated that primary data “consists of information collected for the specific purpose at hand” (Kotler & Armstrong, 2010, p. 131). The primary data are those which are collected afresh and for first time, and thus happen to be original in character. Primary data collection could come from different methods: direct personal inquiry; indirect oral inquiry; information from local agents and correspondents; mailed questionnaires or questionnaires to be filled in by investigator (Shah & Jha, 2009). Gathering primary data could be costly and also, time consuming; so, it could be advisable to consult first secondary data sources in order to expend the minimum time and money (Payne & Whittaker, 1999).

Secondary data are information collected by others for a specific purpose that could be different from ours (Ghauri & Grønhaug, 2005). Secondary data “provide a good starting point for research and often help to define research problems and objectives” (Kotler & Armstrong., 2010, p. 133). Different sources are available to gather secondary data as books, journal articles, and online data sources (Ghauri & Grønhaug, 2005).

**Justification of choices**

In order to develop this paper, both authors decided to collect data from both methods. Using secondary data information searched by other people could be useful for a better understanding of the studied area. On the authors’ opinion, the quality of secondary data may differ from primary data, because primary data would approach better to the chosen case study than the information searched for other purposes by other people.

Two elements are presented in the theoretical framework (sustainable marketing and cultural dimensions) and data will be collected for both of them. Regarding sustainable marketing secondary data will be collected about the companies and a questionnaire will be done to each person contacted in order to collect primary data. In the case of cultural dimensions secondary data will be collected thanks to the findings of the studied authors.

Primary data comes from an interview made to different people of the same hierarchical level in the studied business. The purpose is to collect a maximum of relevant empirical data, the authors decided to lead questionnaire within the companies at the same
hierarchical level in each country. Along with the questionnaire, a covering letter is sent to the informants explaining the aims and objectives of the information and requesting them to fill in all the questions of the questionnaire and return it in time. The interview was administered by e-mail based on questionnaire including questions which have been made and formulated in a certain way giving the possibility to the interviewer to change the questions during the interview by checking how the interview is going on or by new elements brought by the interviewee (Bryman & Bell, 2007) but also gives the opportunity to the interviewee to develop his/her answers as much as he/she wants. Thereby, the answers are more flexible and easier to interpret. The readers will find samples of the questions asked in the appendix A. For the creation of a good questionnaire the model of Rajagalopan & Sattanathan (2009) is used that later on will be further developed.

Secondary data is used in the aim to get background information about the research area that the authors of this thesis are investigating. Secondary data could come from documents such as articles, websites, business and scientific papers. Secondary data embrace different kinds of literature as textbooks, journals, reviews and online sources (Bryman and Bell, 2007). For this paper secondary data have to be collected earlier in order to shape an interview framework. The authors used to find information in text books, articles over the databases as the one from Halmstad University library but also over the internet as Google Scholar which led us to books, journals, thesis and useful articles.

The key words used for the researches were, “corporate sustainability”, “sustainable development”, “sustainable marketing”, “triple bottom line”, “CSR” and “eco-eficiency”, “green marketing”, “culture dimension”, “cultural differences” “cultural background”, “Tetra Pak”, “France”, “Spain”, “Sweden”, “international”...

Documents such as graphics publishing the actual, previous and future situation of the environment or the ones published by Hofstede that demonstrates his theories are really useful for the understanding of cultural aspects treated in the theoretical framework and will be part of the secondary data.

3.2. APPLYING THE METHOD
3.2.1. DESIGNING THE QUESTIONNAIRE:

The authors decided to create a questionnaire in order to obtain primary data information from the company. The model created by Rajagalopan & Sattanathan (2009) is used as inspiration for creating a good questionnaire. These are the steps to be followed:

- The researcher should enclose a covering letter presenting himself or herself and the objective of the survey.
- The questionnaire should be small size, clear and simple.
- Questions should be logically arranged.
- Types of questions: Yes/No questions; multiple choice questions; specific information questions or open questions.
- To avoid personal questions.
- Try to avoid questions related to mathematical calculations.
- To provide necessary instructions to the informants.

We, authors, chose to build questions on the models developed in the theoretical framework. To keep it simple and understandable while keeping a reliable theory, the authors did not want to use deeper theories about sustainability. Indeed, adding more theories might have made this study deeper but the interview would have been more complicated and might have led to misunderstandings for the interviewees and biased the study as a consequence. Since the interview is the only source of primary data, it was important to ensure the outcomes of it. For some practical reasons, the details of the questions of the interview are added in the appendix A.

3.2.2. CHOICE OF COUNTRIES

In order to be able to look at the development of the trend of corporate sustainability in the business field, the authors decided to make a comparative study involving a company present in three different countries.
One important criterion for choosing countries for comparison should be the ability of understanding and interpreting the cultural factors. The authors are two students, with Spanish and French origins studying in Sweden for one year. Spain and France are seen as quite similar regarding sustainability but are in that way interesting to compare with Sweden. France and Spain belong to Europe’s southern countries and share similarities within the culture, the religion, the language and History among others. Although Spain and France are often considered as similar, it is in that way interesting to underline the small differences. The degree of adaptation of a company creates the difference of performance between them and participates in their competitive advantage.

### 3.2.3. CHOICE OF COMPANY

As it is mentioned in the previous section, both authors have been living in Sweden for more than 8 months. Initially, the idea was to study the case of a Swedish company and the importance of sustainability on it. So, the authors of this paper started to look for Swedish company. Tetra Pak is a well-known company all around the world working in the packaging industry and is constantly concerned by the environmental changes. Also, in its internal politics, sustainability is considered an important task. At first sight, both authors noticed the importance that the company gives to the environment and that is why Tetra Pak was chosen. Lately, the thesis was led to study three countries. Tetra Pak could be useful due to the fact that is an internationalized company. Apart from Tetra Pak, both authors thought about the possibility to work with H&M, also a Swedish company. The reason for not choosing this company was that answers were not received after the first email; H&M has therefore been rejected.

The reason of choosing only one company for the research was the limited time and also other resources as money that authors owned.

### 3.2.4. CONDUCTING INTERVIEWS:

Both authors got in contact with different people working at Tetra Pak in France, Spain and Sweden. Three answers have been obtained; one from each country, María Pérez (personal communication, 18.05.2010) environmental technique answered from Spain; Patrick Jouslin de Noray (personal communication, 11.05.2010), director of environment and external relationships was the contact in France and Erik Lindroth
(personal communication, 10.05.2010), environmental director at Tetra Pak Nordics (Scandinavian countries) was the contact in Sweden. The information can be considered as primary data: all of them are related directly to the company used as case study. All the answers were emails and the exchange of emails took place between April 2010 and May 2010. Appendix B.

3.3. RELIABILITY AND VALIDITY

This point is a crucial step in order to ensure the credibility, the reliability and the scientific value of the research we made. “Reliability and validity depend on the skills of the researches and their abilities to design studies with the appropriate methods” (Franklin, Cody & Ballan, 2010, p. 355). Validity presupposes reliability but on contrary way it does not mandatory hold true (Bryman & Bell, 2007; Kirk & Miller, 1986).

3.3.1. RELIABILITY

“Reliability refers to the degree to which other researches performing similar observations in the field such as reading field notes transcribed from narrative data would generate similar interpretations and results” (Franklin et al., 2010, p. 356). Authors considered that could be some threats concerning the reliability of this paper. Therefore, to minimize the risk of a wrong reliability authors justified all the chosen methods.

Firstly, authors agree on the possibility that used information could be considered as poor quality data. Most of the information comes from research journals, official websites or other thesis and it could happen that the information gathered from these sources could not be of relevance regarding the research question of this paper. So, only the materials and models that could be useful were used in order to give the best reliability towards this paper. Secondly, as the mother tongs of the interviewees could differ from ours unless the interviewee cannot speak English, interviews are led in English. Unfortunately this cannot ensure total reliability of the interview answers. Moreover, our respondents being integrating part of the company itself, they may be tempted to embellish the information they provide us. Thus, the depth and precision of the answers cannot ensure high reliability either. However, the interviewees know the information provided is for a non-profit and scholar aim and is controlled by several professors and the University as well. Finally, the three interviewed people answer to all
the questions, they were asked to answer objectively and few questions could be answered subjectively. Both authors thought on the importance to have objective results for the analysis of the questionnaire.

3.3.2. VALIDITY

Validity is one of the research criterions and is concerned by the integrity of the conclusions which was generated through the findings made in the research. It further determines how trustful findings are and how these findings can reflect the reality (Bryman and Bell, 2007). Validity is often understood “to refer to the “correctness” and “precision” of a research reading” (Lewis & Ritchie, 2003, p.273). Some researchers disagree about validity on qualitative researches stating that is not valid, but at the same time, researches need to check or measure the quality of their findings (Golafshani, 2003). The authors of this paper think validity is important in order to give the best quality to the research.

Authors chose the methods that thought would be the best to answer the research question. Authors believed on choosing the most approximated methods to ensure the best validity. At the same time, authors have to act objective in front of the information to enhance. To increase secondary data validity, literature review has been built upon referent authors’ papers. Concerning primary data we, authors, “re-checked” the answers of the respondents with them at the end of the interviews.
4. EMPIRICAL MATERIAL

4.1. TETRA PAK GLOBALLY

4.1.1. BACKGROUND

Tetra Pak is a Swedish company working in more than 150 countries worldwide and the number of employees is above 20 000. Tetra Pak was founded in 1951 by Dr. Ruben Rausing in Lund (Sweden). Nowadays, the headquarters of Tetra Pak are located in Lausanne (Switzerland) (Tetra Pak, 2010a). The company has revolutionized the way of packaging and distributing the food all around the world. In 1954, the first imports started to take place between Sweden and Germany. In 1956, Tetra Pak installed for the first time in France, whereas it was not until 1960 when Tetra Pak started working in Spain.

The core values of the company are:

- Customer focus and long-term view.
- Quality and innovation.
- Partnership and fun.
- Freedom and responsibility.

In Tetra Pak there are some main philosophies:

Regarding the social and economic point of view, Ruben Rausing (the company’s founder) used to say that Tetra Pak packaging should save more than it costs, meaning in social as well as economic ways. Claes Du Rietz (Tetra Pak’s global environment manager) completes this quote by saying:

“Our founder Ruben Rausing stated that a package should save more than it costs. We see this not only in monetary terms, but also from the environmental perspective. If we can work closely with our customers to help improve production performance, this will be beneficial in terms of cost, quality and environment”. (Claes Du Rietz, 2009, p.21).
Those words communicate the main goals of Tetra Pak by underlining the fact that corporate sustainability and prosperity is a clever mix between economical, environmental and social sustainability.

Indeed, regarding environment, Dennis Jönsson, (CEO) ensures that "Climate Change is demonstrating that violating the rules of nature is foolhardy, and that we must work in harmony with nature. At Tetra Pak we work with nature to protect our climate by favoring renewable resources, working with WWF to ensure we are meeting the highest standards in resource renewal, and minimizing our net contribution to climate change..." (Jönsson, 2010).

4.1.2. SUSTAINABILITY AT TETRA PAK

Tetra Pak supports the idea of the perfect equilibrium between a good business objective and taking care of the environment. Since the end of the 90s’, Tetra Pak has made its corporate environmental performance a successful characteristic.

Since 2004 the broader sustainability commitments is taken into account as well. Thus, since then, Tetra Pak is dealing with the three aspects of sustainability: The economical, social and environmental dimensions.

4.1.2.1. ECONOMICAL DIMENSION

Economical dimension: “Maximizing the net benefits of economic development, subject to maintaining services and quality of stock of natural resources over time” (Barbier, 1993, p.13).

Dennis Jönsson (2009), CEO of Tetra Pak, stated that “Tetra Pak’s sales volumes increased by one per cent in 2009 and a strong operational result was achieved”.

- Customer’s complaints:

Tetra Pak has a centre to respond to the customers’ complaints. Getting information from customers helps the company to improve their actuation. Joakim Rosengren (2009), CEO of Tetra DeLaval, stated that “In 2009 we successfully launched a number of new products to strengthen our offering. The InService™ campaign is now launched in many markets improving service provision to customers.” Tetra Laval International
is the financial support and control function for the Board (Tetralaval international, 2010).

 Tetra Pak’s economical dimension is not only market oriented but also customer oriented both on a long term view.

### 4.1.2.2. SOCIAL DIMENSION

Social dimension: “Socially, sustainability refers to deal with a plethora of social issues facing communities and nations worldwide” (Stead & Stead, 2004, p. 22).

- **Internal:**
  - **Formation:**
    Tetra Pak gives opportunities and mobility to their employees within the organization. The organization relies on its employees to take initiatives and act in order to improve the social atmosphere. Indeed, evaluation of competences, training programs and internal mobility are encouraged by the Tetra Pak Academy which is considered as the corporate university (Tetra Pak, 2010b).

  - **Employees’ wellbeing:**
    Tetra Pak’s aim in this field is to eliminate all workplaces injuries and ensure long term wellbeing of employees.

    Added to that, one of Tetra Pak other will is making profit on the diversity of their employees and thus avoid discrimination:

    “Diversity makes us a better company. Our ambition is to recruit, employ and promote people purely on qualifications and abilities. We know that there are strong cultural elements in play when we seek to define and recognize abilities. We are managing this through a clear policy that there should be no discrimination based on religion, social standing, ethnic origin, gender, physical abilities, sexual orientation, age or political belief. We believe that diversity brings us a better understanding of our customers’ and consumers’ needs and enriches our problem-solving capabilities. We have a zero tolerance policy on discrimination and harassment at work” (Tetra Pak, 2010b, p.38).
External:

- Partnerships:
  Partnerships with associations supporting human rights, protection of the environment, responsible business or the distribution of healthier food in developing countries (Tetra Pak, 2010c).

Tetra Pak is acting responsible outside but also within its organization. The internal health of the organization is positively impacting the global structure. The external social responsibility gives them a good image and is a good way to communicate on the core values and the culture of the organization.

4.1.2.3. ENVIRONMENTAL DIMENSION

Environmental dimension: “The most conspicuous services that natural environment provides are food and inputs to production, including energy, metals and timber” (Markandia et al., 2002, p.20).

- Emissions:
  In 2009, the emissions of CO² were fewer than in 2002, while the total production was increased by 32%. By 2010, Tetra Pak will achieve a 10% reduction of CO2 emissions compared to 2005, in absolute terms (Tetra Pak, 2010d). Appendix D.

- Consumption of energy:
  The objective is the energy reduction. In 2006, the improvement of energy efficiency was by 3.5% and in 2007 by 2.8%. The objectives are reached by buying renewable energy from companies approved by WWF and producing their own by solar energy installations.

- Recycling:
  In the last 7 years (since 2003), the recycling of the cartons has increased by 64%. It is not an easy achievement because recycling cannot be controlled only by the company, it depends on other actors. To encourage the recycling process they built partnership with local partners such as CEMPRE – The Business Commitment for Recycling, in both Argentina and Brazil. Tetra Pak also supports the findings of new recycling technologies (Tetra Pak, 2010e). Those techniques and process are regulated by the
local laws and cultures which makes it difficult to have a global action regarding recycling.

- A three-leg approach:

  Claes Du Rietz (2009), Vice President Environment describes Tetra Pak’s environmental commitment as a three leg approach. “On the operations side, Tetra Pak works hard to cut emissions, use renewable energy resources and launch initiatives to reduce the environmental footprint of the own offices and factories. On the product side, the focus lies on continue improving the environmental performance, renewable raw materials and recycling. And on the customer support side, Tetra Pak provides services to customers in order to reduce waste, energy and water consumption, food loss etc. All in all, the environment is present in every corner of the company and contributes to the overall competiveness”.

  The problem of the aim Tetra Pak wants to achieve is that they are dependent on loads of other organizations, cultures and laws. “The aims cannot be equally reached everywhere around the world” (Tetra Pak, 2010f, p 22). Their Environmental and social report 2009 states that the difficulties are more important outside Europe. Indeed, the European Union offers some common laws and quite similar cultures which helps to reach the goals in a more equal way.

  As a conclusion we can say that Tetra Pak is attached to some principles. Indeed, they promote the importance of the working environment, the opportunities for their employees, they insist on their impact on the environment and build partnerships, programs and actions to make it as respectful as possible. They also promote innovation, eco efficiency and help to the developing countries or business. However, according to the country and the cultures, regulations, laws, opportunities and capacities are not the same everywhere. Their goal is global and they try to have an as homogeneous as possible image but they cannot ignore the differences. Based on the case of Tetra Pak, the aim is to highlight the differences they meet and observe how they deal with it.

  However, interviewing three people is not enough to state conclusion or analysis for each country. On the other hand it was not enough to rely only on the secondary data. We thus decided to complement the interview by seeking for secondary information that could support what was said in the interviews. These secondary data helped us to shape an interview framework.
### 4.2. TETRA PAK FRANCE

The Swedish company Tetra Pak exists in France since 1956. The company’s headquarters are located in Dijon-Longvic where 550 people are employed. In 1949, Dr. Ruben Rausing, the founder of Tetra Pak, was interested of expanding its activities to France. For that reason, R. Rausing got in contact with Pierre Schmit who became the founder of Tetra Pak France. By the year 1954, Tetra Pak France started its activity resulting with the official foundation in 1956. In 1971, Dijon-Longvic’s fabric was inaugurated. One of the most recent events has been the launching of the Tetra Germina innovation in 2007 (Tetra Pak France, 2010a).

<table>
<thead>
<tr>
<th><strong>Economical dimension</strong></th>
<th><strong>Available at</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Turnover 2009:</em></td>
<td>(Tetra Pak France, 2009)</td>
</tr>
<tr>
<td>2009: 300 million €.</td>
<td></td>
</tr>
<tr>
<td>Sold packaging in terms of liters (produced in France): 2.3 billion</td>
<td></td>
</tr>
<tr>
<td>Amount of sold packages: 4.2 billion</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Environmental dimension</strong></th>
<th><strong>FSC Partnership:</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Recycling:</em></td>
<td></td>
</tr>
<tr>
<td><em>FSC Partnership:</em></td>
<td></td>
</tr>
<tr>
<td>• March 2010: Carrefour – Tetra Pak – FSC partnership. More than 100 millions of the Tetra Pak packaging ordered by Carrefour will be FSC certified.</td>
<td>(Tetra Pak France, 2010b)</td>
</tr>
<tr>
<td>• November 2009: The French factory of Dijon was officially FSC certified.</td>
<td></td>
</tr>
<tr>
<td>• Tetra Pak France has decided to supply its headquarters and its factory into electricity by purchasing green certificates: 100% in 2009</td>
<td>(Tetra Pak, 2009)</td>
</tr>
<tr>
<td>• Replacing car fleet with low carbon models</td>
<td></td>
</tr>
</tbody>
</table>
**Social Dimension**

Jobs: proposals for engineering, customer service and sales management in the sector of processing or packaging. (Tetra Pak France, 2010c)

Moreover, there are testimonials of French employees on the French website.

Table n°2: Tetra Pak France territory. Created by the authors on the 30th of September 2010.

### 4.3. TETRA PAK SPAIN

Tetra Pak Spain was founded by the year 1960. In 1970, company’s factory was opened in Arganda del Rey. In the year 1997, an office building was opened next to the factory. In 2008, Tetra Pak Spain and Tetra Pak Portugal merged and the result was the foundation of Tetra Pak Iberia.

<table>
<thead>
<tr>
<th>Economic Dimension</th>
<th>Turnover:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2009: 595 million €</td>
</tr>
<tr>
<td></td>
<td>Sold packaging in terms of liters (produced in Spain): 5 331 million L</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Environmental Dimension</th>
<th>Recycling:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recycling rate of produced material:</td>
</tr>
<tr>
<td></td>
<td>1998: 2.7%</td>
</tr>
<tr>
<td></td>
<td>2008: 45% (61.5000 tons)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Partnerships:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tetra Pak Spain works with the local Agenda 21.</td>
</tr>
<tr>
<td></td>
<td>Tetra Pak &amp; WWF partnership in Spain for over ten years.</td>
</tr>
<tr>
<td></td>
<td>Spring 2003: 519 different floral species were planted in the Alto Tajo</td>
</tr>
</tbody>
</table>

Available at:

(Tetra Pak Spain, 2010a)

(Tetra Pak Spain, 2010b)

(Tetra Pak Spain, 2010c)
Social dimension

In 2008, 87% of workers were men, 13% were women. Only 10% of responsibility jobs are fulfilled by women. The company is working with SWIM to increase gender equality. (Sustaining Women in Management).

There are no testimonials on the Spanish website, however, in 2008 86% of the employees were satisfied with their jobs.

Table n°3: Tetra Pak Spain territory. Created by the authors on the 30th of September 2010.

4.4. TETRA PAK SWEDEN

In 1951, Tetra Pak was founded by Dr. Ruben Rausing in Lund (Sweden). More than 3900 are working for the company. In 1963, Tetra Brik was launched in Montala and Stockholm. In 1983, the company’s founder Ruben Rausing died. By the year 1995, Tetra Pak started to package cheese after acquiring the company Tebel MKT. 50th anniversary of the company took place in September 2002.

**Economical dimension**

<table>
<thead>
<tr>
<th>Turnover:</th>
<th>Available at:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant increase of company’s turnover.</td>
<td>(Tetra Pak Sweden, 2010a)</td>
</tr>
<tr>
<td>2008: Over 1.5 billion € (16.7 billion SEK)</td>
<td></td>
</tr>
<tr>
<td>Sold packaging in terms of liters (produced in Sweden): 70.6 million L</td>
<td></td>
</tr>
</tbody>
</table>
Amount of sold packages: 145 030 million

**Recycling:**
Recycling rate of produced material: 2008:74.5% (Tetra Pak Sweden, 2010b)

**Partnership:**
- FSC partnership: Since the initiatives are taken by the mostly Swedish board, every partnership starts with the Tetra Pak Sweden unless those partnerships were born thanks to the local initiatives in each country. (Tetra Pak Sweden, 2009a)
- WWF
- Global Forest and Trade Network which is WWF's initiative to eliminate illegal logging and improve the management of valuable and threatened forests.
- The High Conservation Value Resource Network aims to maintain and enhance critical social and environmental values of forests and other ecosystems worldwide.
- Naturskyddsföringen is the Swedish Society for Nature Conservation (SSNC)

**Social Dimension**
Mercer consultancy survey: “how are companies working on health and sick leave issues” Tetra Pak got the best mark; a model to copy. (Tetra Pak Sweden, 2009b)

Constant surveys are done on employees to know their satisfaction level.

School milk programs: Tetra Pak collaborates with different associations in order to get milk to schoolchildren living in developing countries.

Table n°4: Tetra Pak Swedish territory. Created by the authors on the 30th of September 2010.
## 4.5. SUMMARY

### 4.5.1. SUMMARY SECONDARY DATA TETRA PAK

<table>
<thead>
<tr>
<th>Country</th>
<th>Turnover</th>
<th>Recycling</th>
<th>FSC partnership</th>
<th>Other partnerships and actions</th>
<th>Social dimension</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRANCE</td>
<td>300 millions €</td>
<td>2000: 8%</td>
<td>March 2010: Carrefour – Tetra Pak – FSC partnership.</td>
<td>Tetra Pak France has decided to supply its headquarters and its factory into electricity by purchasing green certificates: 100% in 2009</td>
<td>Proposals for jobs on the website</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2008: 43%</td>
<td></td>
<td></td>
<td>Testimonials of French employees on the French website.</td>
</tr>
<tr>
<td>SPAIN</td>
<td>395 millions €</td>
<td>1998: 2.7%</td>
<td>October 2010: The Spanish firm was officially FSC certified.</td>
<td>Tetra Pak &amp; WWF partnership in Spain for over ten years.</td>
<td>Partnership with SWIM to increase gender equality</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2008: 45%</td>
<td></td>
<td>June 2010: EFE foundation, EFEverde and APIA ECOEMBES partnership</td>
<td>In 2008 86% of the employees were satisfied with their jobs.</td>
</tr>
<tr>
<td>SWEDEN</td>
<td>Over 1.5 billion €</td>
<td>2008:74.5%</td>
<td>First to have the FSC partnership</td>
<td>Naturskyddsföreningen is the Swedish Society for Nature Conservation (SSNC) The High Conservation Value Resource Network Global Forest and Trade Network</td>
<td>Partnership with SWIM to increase gender equality</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Constant surveys on employees to know their satisfaction level.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>School milk programs</td>
</tr>
</tbody>
</table>

Table n°5: Tetra Pak in the three countries. Created by the authors on the 7th of October 2010.
This table allows a comparison between the three countries. The same kind of information is not as available for each country. Thus, the primary data are essential to the conclusion.

### 4.5.2. SUMMARY OF INTERVIEWS

Added to the secondary data, we, authors of this paper, needed to have support from a primary research in order to ensure the reliability and validity. In order to avoid misunderstandings, we added the content of the questions and the answers of each interlocutor in the appendix. In the following paragraph the readers can find a summary of the answers leading to a future analysis.

Patrick Jouslin de Noray (personal communication, 11.05.2010) the French interlocutor, María Pérez (personal communication, 18.05.2010) the Spanish interlocutor and Erik Lindroth (personal communication, 10.05.2010) the Swedish interlocutor answered to the questions.

Sustainability is considered as a big part of the company, it could be said that is a core value that Tetra Pak is offering. Sustainability and its three main dimensions are well-defined within the company: Economical, environmental and social.

The answers to the first question are already very distinct between the three countries.

France considers sustainability as an economical aspect even if it includes the reduction of the impact on the environment. Spain considers the economical, environmental and social aspect and Sweden considers it as an asset, a way of doing business.

The answers are quite different but in a way all include the three aspects we developed.

Regarding the importance of the environment in Tetra Pak’s business strategies, it is considered as important in the three countries.

If we analyze the third answers, we can see the difference between France/Spain and Sweden. Indeed, the Frenchman and the Spaniard answer about their past achievements; about reduction of water consumption etc, while Sweden answers about the partnerships and the coming projects. In a way, we can make a link with the cultural dimensions, time perception, developed in the theoretical framework.
We have asked Tetra Pak if taking so much care about the environment did not prevent them from growing some times. In the three countries, sustainability regarding the three aspects is an asset more than a negative point, indeed, as Maria Perez (personal communication, 18.05.2010) said, it allows a secure growth. Moreover, as Patrick De Noray (personal communication, 11.05.2010) answered, at Tetra Pak sustainability is not just a detail, the whole corporate culture and all the business strategies are based on it. As a consequence, we can say that this question raised the fact that the corporate culture of Tetra Pak is the same in every country it is acting. Furthermore, all three interviewees state that using green energies (environmentally friendly) increases business performance, so it is in their interest to keep using them.

When we asked what are the close future project to each person, Maria Perez (personal communication, 18.05.2010) and Patrick de Noray (personal communication, 11.05.2010) answered quite precise things whereas Erik Lindroth (personal communication, 10.05.2010) answered something quite broad and more focused about “today and tomorrow”. Again, the supposition can be made that the time perception has its influence on the way of answering of our interviewees.

Then we asked if there are some internal politics regarding sustainability, as for example rules about the garbage or water consumption within the offices etc. we could have expect that rules are local and more or less respected. However, in each country there are some internal rules to respect. Regarding this aspect Tetra Pak has the same actions worldwide.

One of the questions was based on the classification of Peattie (1992). According to him, products can be divided in two categories: “absolute green products” and “relative green products”. As stated by Spain and France, the products are on the way to become absolute green whereas according to our Swedish interlocutor, some of their products are relative green and others are absolute green. Once again we can see a difference between Sweden and France/Spain. The Swedish subsidiary is ahead compared to the two others.

Regarding their collaboration with environmental institutions the three interlocutors cited different partners. The aim is the same but they adapt to the local partners. Tetra Pak doesn’t receive aids from the government, neither from financial institutions but Tetra Pak has a large amount of collaboration with different kind of associations. Tetra
Pak shares all around the world a partnership with WWF for preventing the climatic change. Also, collaborations with different NGOs exists, local partners and actions that are not all cited here neither on their respective websites.

Concerning the pollution laws they are determined by each government and also by the European Union. Tetra Pak France and Spain give the same answer stating that their subsidiary fits in the frame given by their government whereas Tetra Pak Sweden’s goal is to be more ambitious and overcome the basic requirements of the Swedish government. The cultural influence here could lie in the long term view Tetra Pak Sweden has compared to the other subsidiaries. Appendix C.

4.6. LIMITS

As a limit to this information we can say that we do not have exactly the same information for each country. Indeed, not all the countries have the same partnerships objectives and project.

Regarding Tetra Pak a simple reason is that the climate is not the same, the amount of association regarding Tetra Pak’s aim is not the same in each country and we cannot mention all the partnerships because it is not the focus. Indeed, those tables were made to give the reader an idea about the local differences. According to the fact that Tetra Pak Sweden is the founder of all the subsidiaries, we suppose the main partnerships and actions are decided and taking place in Sweden.

4.7. FRANCE

4.7.1. SUSTAINABILITY IN FRANCE

In France, the interest on Sustainable Development (SD) raised up right after the 1992 Rio de Janeiro summit (George & Kirkpatrick, 2007). Right after, in 1993, the French Commission for Sustainable Development was created under the appellation CFDD [Commission Française pour le Développement Durable]. At the same time, the Ministry of Environmental and Regional planning became responsible of Sustainable Development strategies (ibid, 2007).
By the year 2003, the National Sustainable Development Strategies (NSDS) was created for regulating and spreading previously adopted sustainable measures within the country (George & Kirkpatrick, 2007). In 2006, The NSDS was updated to be similar to the proposed one by the EU (France Diplomatie, 2008). The ministry of ecology, energy, sustainable development and the sea exists since 2007 although it was previously called differently. After the elections of 2007, the brand new French government introduced a high-ranking Minister [n°2 in the hierarchy after the Prime Minister], with a special responsibility for ecology, Sustainable development and planning (Idowu & Leal Filho, 2009). “The Inter-Ministerial Committee for Sustainable Development [CIDD], chaired by the Prime Minister, has overall responsibility for France’s sustainable development strategy (OECD, 2006, p.22)”.

4.7.1.1. THE THREE SUSTAINABLE DIMENSIONS IN FRANCE:

The table shown below has been made in order for the reader to have some information about the three dimensions of sustainability in France; it will help the reader to have a better shape of the objectives and priority of the French government regarding sustainability.

<table>
<thead>
<tr>
<th>Economical</th>
<th>Environmental</th>
<th>Social</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Innovation.</td>
<td>• To reduce emission of greenhouse gases.</td>
<td>• Social insertion.</td>
</tr>
<tr>
<td>• To improve investigation techniques.</td>
<td>• Creation of an institutional framework to protect biodiversity.</td>
<td>• To reduce social exclusion.</td>
</tr>
<tr>
<td>• Interaction with the entire world.</td>
<td>• Creation of an “Environmental health service”</td>
<td>• Same opportunities for everybody.</td>
</tr>
<tr>
<td>• To help companies to fight against climatic change.</td>
<td>• To be more environmental friendly.</td>
<td>• To help immigrants to integrate on French society.</td>
</tr>
<tr>
<td></td>
<td>• To create a dynamic economy by integrating economic.</td>
<td>• To reduce school failure.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• To improve the supply of professional formation.</td>
</tr>
</tbody>
</table>
environmental and social dimensions and to be less harmful to the environment.


Table n°6: The three sustainable dimensions in France. Created by the authors September, 15th, 2010.

4.7.2. CULTURAL DIMENSIONS OF FRANCE

The following graph created after the IBM study of Hofstede (2003a) gives the level of France regarding the different cultural dimensions we, authors, developed in the theoretical framework.


The dimension that attracts the most the attention is the uncertainty avoidance; the highest pyramid. The second dimension that will be studied is the individualism pyramid. In the analysis part of this paper will be developed these two dimensions in order to understand and illustrate how these dimensions can influence the corporate sustainability in the French Tetra Pak subsidiary.
4.7.2.1. UNCERTAINTY AVOIDANCE

According to Hofstede (1994), there are some distinct characteristics regarding countries that have high uncertainty avoidance. Hofstede (1994) observed that this kind of country is very rule and law oriented, they often have a long History and so are attached to traditions which tend to provoke a law tolerance for changes and so for innovations.

- **A country with a long History and a rule oriented society:**

France’s History started 6 centuries before year zero with the Celts. Since then, France always has been a territory involved in important turning points in history. The Greeks, the Romans, the Gallic but also the Swiss and the German first participated in the long History of France. After the Middle Age and the Renaissance, the last centuries also marked tremendously the History, above all by the two World Wars and the occupation by the Nazi government. One can say that France has been victim of dictatorship during its History. All these facts and turning points have their part of responsibilities in how the French culture is now. Thus we can say that France is not a recent country. Although the territory has evolve over time, France always has exist and kept an important role in several parts of the global History.

- **Law tolerance for innovation**

According to Hofstede (1994), a country that has a high uncertainty avoidance index is supposed to have a low level of innovation. It was the case of France which is climbing in the ranking and is now on the 10th place in the European Union. (Toute l’Europe, 2009).

Figure n°8: Level of innovation in the European Union. Source: (Toute l’Europe, 2009).
The map above gives the level of innovation in the European Union. The index is calculated on a basis of 29 factors. The possible level goes from 0 to 1 (1 is the best a country can reach). On this map, Spain reaches 0.37/1, France 0.50/1 and Sweden 0.65/1. After the financial crisis of 2008, the French government thus decided to encourage even more innovation (Portail du gouvernement, 2008).

- **Attached to traditions and culture:**

As an old country, France has its traditions and internationally known habits. Its culture is known and appreciated worldwide. Indeed the country has often been one of the first favorite touristic destinations in June 2009 according to Voyages Libération newspaper (2010). Moreover, France has got thirty-one sites on the World Heritage List, including one French-Spanish cross-border site. UNESCO Headquarters is located in Paris. The country has, thus, forged a privileged relationship with the Organization, of which it is a founding member (UNESCO, 2006).

- **However, Citizens are often critical of their own nation:**

Indeed, Frenchmen are known for their strikes, demonstrations and their involvement in politics. According to some surveys, salaries are one of the most important sources of complaint in France. 63% of the interviewed people do not estimate their job as reflecting their abilities. Less than 2% of the interviewed people are completely satisfied by their job (Insee, 2010).

The complaints are comparable regarding younger people. In a Survey led by Ipsos (2009) [studies and surveys company] 5000 young people aged between 15 and 30 years answered. Four out of ten young Frenchmen today are not satisfied with their living standards and have small hope concerning their evolution. Moreover, 48% of them do not believe in a positive evolution of its material living conditions (housing, salary level), while 39% of them do not trust in their professional future. Regarding the world and the country’s development, only 20% are thinking positive (Ipsos, 2009). According to the European Social Survey website only 3% of the French citizens consider themselves as “extremely happy” whereas in Spain 6,5% do. Appendix C.
Individualism often has a negative connotation. Individualism is known as the “tendency of an individual to assert himself independently of others”. It often leads to negative consequences, but we should not forget the positive consequence individualism has besides. The "good" individualism lies thus in the need for personal development and personal expression. On the other hand, the negative aspects are found in the indifference of another, irresponsibility, incivility, disrespect. For its part, the digest of harmful elements of individualism is found primarily in the indifference of another, irresponsibility, insecurity, incivility, disrespect, use of drugs, divorce, single parent families ... and many others.

Sweden and France have a more individualistic society than Spain according to the basis of comparison of this study. However; the origins of this individualism and the consequences are not the same everywhere even if same or similar level of individualism.

According to Berry, Segall, & Kagitçibaşi (1997) individualism can be horizontal or vertical. That is one explanation why individualism does not manifest itself the same way. See table “Characteristics of vertical and horizontal individualism and collectivism” in the theoretical framework.

Concerning the positive parts of the individualism, in France it can act through the well being at work, the sensation to be useful and appreciated for the work you do. The sensation of personal achievement and the need of it are positive consequences of individualism.

In France, a survey showed that the main criteria for an ideal job (according to business school student), are the diversity (in order to be polyvalent), the opportunity to travel abroad and acquire adaptation skills, and the high level of responsibility for the feeling of achievement. However, one of the most noticeable criteria is the “good balance between private and professional life” (Parisjob, 2009). This last observation confirms us some characteristics of French individualism: everyone has a right to a private life and the emphasis on individual initiative and achievement. As Hofstede (1994) said, the three work goals associated to individualism stressed having a job that gives one
sufficient time for personal or family life, having freedom to adapt one’s own approach to the job and having challenging work to do (providing a personal sense of accomplishment). According to the fact that Sweden and France both have the tendency to be individualistic we could easily think that both are self oriented and so not oriented by the environment and the well being of anything else but them. Regarding what Berry et al. (1997), published about the vertical and horizontal individualism we can understand why there is still a difference between the two countries. The individualistic characteristic of self orientation is stronger in France than in Sweden since Swedes generally take more care about the interest of everyone in having a clean, healthy and respected planet.

4.8. SPAIN

4.8.1. SUSTAINABILITY IN SPAIN

Spain is divided in 17 autonomous regions. According to the article nº148 (9) of the Spanish Constitution each autonomous region is in charge of their environment (Noticias Jurídicas, 2010). The idea of dividing the sustainable issues among the autonomic regions is to get closer from the citizens, so the measure can be interpreted as a decentralization measure (Baigorri, 2004). However, there are different levels in which Spanish government can act: Local, autonomic and state.

The biggest growth of the Spanish cities took place during the last two decades of the XXth (Camarero et al., 2009). As a consequence, the demand of water and other energies increased considerably. The opposite situation took place in the countryside with a continuous lost of population and a bigger abandonment. The scarcity of population in those areas makes unprofitable some investment in certain services and infrastructures.

In Spain, the awareness about a sustainable world did not raise up until the mid-1990s. Interest in local sustainability arose in the mid-1990s as a strategy for binding the territory and local authorities to the first major international commitments to sustainable development (OSE, 2007). The local authorities –the ones closest to the citizens- should impulse the sustainability into the everyday behavior of the different social agents (Ibid,
In 2006, the European Union updated the “Strategies for Sustainable Development” and Spain compromised to achieve the objectives. Achieving the results would suppose the integration of economical, social, environmental and global dimensions to secure a future for the next generations (OSE, 2007).

4.8.1.1. THE THREE SUSTAINABLE DIMENSIONS IN SPAIN

As in the case of France, the table shown below has been made in order for the reader to have some information about the three dimensions of sustainability in Spain.

<table>
<thead>
<tr>
<th>Economical</th>
<th>Environmental</th>
<th>Social</th>
</tr>
</thead>
<tbody>
<tr>
<td>To create jobs.</td>
<td>To reduce CO² emissions.</td>
<td>To create a safe working market.</td>
</tr>
<tr>
<td>To achieve a new economical model.</td>
<td>To improve quality of air and water.</td>
<td>To improve health system.</td>
</tr>
<tr>
<td>Creation of “Economía Sostenible” program with 5 pillars:</td>
<td>To stop the loss of biodiversity.</td>
<td>To improve solidarity between today’s generation and tomorrow’s generation.</td>
</tr>
<tr>
<td>o Competitiveness</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o The environmental sustainable development.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Normalization of the construction sector.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o Innovation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o To help the new economical sectors.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


(Gobierno de España, 2009)

Table nº7: The three sustainable dimensions in Spain. Created by the authors on the 3rd of October 2010.
Like France, Spain is not a recent country and has a long and deep History. Spanish culture and behaviors are probably influenced by this Historical background as French culture is. The study will be focus on some dimensions; the chosen dimensions are:

- “Time perception” because it is particular in Spain and quite different from Sweden for example,
- “Uncertainty avoidance” because the level in Spain is quite high and it is comparable to France.

4.8.2.1. TIME PERCEPTION

Regarding Time Perception, Trompenaars & Woolliams (2003) made clear that the Spanish culture is as turned to the present than to the past, and even less to the future. This is a big difference with Sweden, the Northern country which population thinks more forward. Swedes are able to focus on the future as we, readers, will observe later, and it helps them to anticipate and deal with the environment’s evolution. Thus, we can also imagine that the Spanish particularity to keep an eye on the past and live mainly in the present prevents them from think in a long term view.

On the illustration above can be observed that “past” and “present” intersect for Spain. As a contrast, the Future circle is completely disconnected and is also the smallest which means it is, for this culture, the less important among the three.
Since corporate sustainability and sustainability in general imply an orientation toward future one can deduce it is not as easy for Spaniards as for Frenchmen and Swedes to plan for the future. As a consequence, the readers can imagine that the Spanish Time orientation can be an obstacle for being sustainable oriented.

The second dimension that is studied is the level of Uncertainty Avoidance which is directly linked with time perception.

The following graph created after the IBM study of Hofstede (2003b) gives the level of Spain regarding the concerned cultural dimensions.

![Graph n°2: Spain, cultural dimensions. Source: Geert Hofstede’s Cultural dimensions: Spain (2003b).](Image)

As for France the dimension that attracts the most our attention is the uncertainty avoidance index.

### 4.8.2.2. UNCERTAINTY AVOIDANCE

According to Hofstede (1994), there are some distinct characteristics regarding countries that have high uncertainty avoidance. Since France has a high level of Uncertainty Avoidance, the same characteristics are taken to analyze the case of Spain. Those kinds of countries have a long History, attached to traditions and as a consequence do not bare changes and fast evolution very well (Hofstede, 1994).
Rule oriented society in order to reduce uncertainty; a country with a heavy History:

In 1939, Francisco Franco, a Spaniard military, became the head of state of Spain after the end of the Civil War that lasted 3 years. Therefore, Spain started to enter under a dictatorship regime era losing the support of other countries which not agreed this regime. Hence, an embargo has been created towards Spain which financially blocked and isolated the country from the rest of the world. For more than a decade, Spain did not get financial support from any foreign country. The single industrial activity was on a national basis and was under the control of the INI (National Institute of Industry) created in 1941. In 1951, U.S. traded financial support with Spain in exchange of military bases establishment on Spanish territory.

When Francisco Franco died in 1975, the country saw the end of the dictatorship and the advent of Juan Carlos I. who became the Spanish King and the head of the state, restoring the ancient monarchical system. A transition period started meanwhile Spain became a democratic country. In 1986, Spain entered as a brand new member of the European Union and since that moment, the involvement into the European Union system is continuously increasing. Economically, Spain was lagging behind compared to other European countries benefiting from industrial era in the 70’s and 80’s. Spain only started its flourishing industrial era in the late 80’s beginning of the 90’s.

Law tolerance for innovation

One of the most noticeable characteristic of the high Uncertainty Avoidance index is the reluctance toward changes and so innovations. As for France, the map of Europe giving the level of innovation in the European Union is a useful tool to make a comparison. The reader must not forget that the correlation between high Uncertainty Avoidance and level of innovation is negative but it does not mean that the more the level of Uncertainty avoidance is high, the more the level of innovation is low. Indeed, France’s Uncertainty Avoidance level is higher but its innovation level is also (in comparison to Spain). However, the rapidity and the investments for innovations are slowed by the
high level of this cultural dimension. Concerning Spain (0.37), its level of innovation is under the European average (Toute l’Europe, 2009).

Even if France has a higher Uncertainty Avoidance Index, Spain has a lower innovation level. The different can lie in the fact that the Spanish government decided to invest money in other priorities. Indeed, the reason why France gained rankings is that the French government used this alternative to boost the economy after the financial crisis (Portail du Gouvernement, 2008). Spain invested in another way. Indeed, the economic recovery plan is more oriented to a downward of the taxes and reforms to cushion the slowdown of construction which is the first Spanish driver of growth for several decades (L’expansion, 2008). The purpose of this economic recovery plan is more to struggle against unemployment rather than to promote the investments for innovation. In this aim, the government decided to invest 8 billion € in order for the municipalities to encourage employment in the field of construction.

However, the recovery plan also plans 600 million € for environmental projects and 500 million for research and development (Lefigaro, 2008)

- Attached to traditions

One of Europe's oldest nations, Spain is a country that is very attached to its traditions and its cultural diversity, but which also has a strong will for modernity (Presidencia Española EU 2010, 2010).

Spain's way of life along with its natural beauty and cultural heritage (it has the second highest number of UNESCO World Heritage sites in the world) are the main attractions for visitors. Indeed, Cooperation between Spain and UNESCO in the field of culture is particularly rich. The country is represented on the World Heritage List of UNESCO by forty sites which is even more than France (UNESCO, 2010). Spain is also at the forefront in fine arts, a field in which it has a long and rich tradition, and in gastronomy, with chefs that use innovative techniques to get the best out of the excellent local ingredients (Presidencia Española EU 2010, 2010).
4.9. SWEDEN

4.9.1. SUSTAINABILITY IN SWEDEN

“Sustainable development is a key objective of the Swedish government, both nationally and internationally. The main principle is that members of one generation should act to conserve resources for future generations” (Sweden, 2010).

In the middle of the 1960s, Sweden realized the importance of being sustainable. The need of confronting the loss of natural resources made Sweden the first country organizing a United Nations (UN) conference in Stockholm by the year 1972 (Swedish institute, 2009).

According to the Swedish Government, a balance between social, economical and environmental dimensions is necessary for sustainable development (Swedish Institute, 2010). This country combines an advanced level of economic and social welfare with high environmental ambition, it is often held up as a model (ibid, 2010).

In Sweden, Sustainable Development (SD) is presented in governments since the late 1980s (Font & Subirats, 2000).

Sustainability concept was early adopted in Swedish environmental policy. The Swedish model of sustainability is associated to Rio de Janeiro summit that took place in 1992; it is in that moment when the government started to promote sustainability.

4.9.1.1. THE THREE SUSTAINABLE DIMENSIONS IN SWEDEN

The table shown below has been done in order for the reader to have some information about the three dimensions of sustainability in Sweden.
<table>
<thead>
<tr>
<th>Economical</th>
<th>Environmental</th>
<th>Social</th>
</tr>
</thead>
<tbody>
<tr>
<td>- To build sustainable communities.</td>
<td>- To save Baltic Sea.</td>
<td>- Gender equality, same rights for everybody.</td>
</tr>
<tr>
<td>- To improve transports, infrastructures.</td>
<td>- To recycle and paper.</td>
<td>- Aids for new babies and for parents.</td>
</tr>
<tr>
<td>- To boost employment.</td>
<td>- To increase the use of second hand markets and online markets.</td>
<td>- In 2009, the discrimination Ombudsman Law was established concerning the gender equality at workplace, in the school system and in other areas.</td>
</tr>
<tr>
<td>- Economic growth and welfare.</td>
<td>- To impulse green cars market.</td>
<td></td>
</tr>
<tr>
<td>- Innovation and renewal.</td>
<td>- To reduce carbon emissions.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- The 16 environmental quality objectives (EOQ).</td>
<td></td>
</tr>
</tbody>
</table>


Table nº8: The three sustainable dimensions in Sweden. Created by the authors on the 3rd of October 2010.

### 4.9.2. CULTURAL DIMENSIONS SWEDEN

The following graph created after the IBM study of Hofstede (2003c) gives the level of Sweden regarding the different cultural dimensions and some of the have been developed in the theoretical framework.
The reader can now have an idea of the tendencies of these dimensions in the Swedish society. The one that attracts the most the attention is the masculinity level. Since it is the most intriguing and the time orientation has a link with sustainability, the following paragraphs will develop and illustrate those two tendencies.

4.9.2.1. FEMINITY AND MASCULINITY

According to Hofstede (1994), there are some distinct characteristics regarding “Feminine” countries. The welfare state ideal, the nature of investments made by the Government, the importance of help to the third world, the amount of women in politics and gender equality are the main characteristics developed here.

- The welfare society ideal; the needy should be helped

During the 20th century, at the price of the world's highest tax burden, Sweden built up a welfare system. Hence, the taxes allow “free” schools, child care, health care, pensions, elder care, social services and various economic security systems.

Sweden has a strong market economy but still borrow its main ideas and tendencies from socialism. In fact, the main characteristic of the Swedish system is the importance of equity and so redistribution of wealth. Nowadays, this system is struggling with
serious structural problem but still the mentality is the same and the aim is to keep it as long as possible to ensure its citizens a basic economic and social security.

- **Government spends fewer amounts of money and time for army and foreign protection**

Throughout the 20th century and the two World Wars, Swedish foreign policy was based on the principle of non-alignment in peacetime and neutrality in wartime. The aim of Sweden joining the European Union was mainly to support the new world security. Since then, Sweden had to harmonize its foreign policies and as a consequence heighten its participation to the European security as a whole. Sweden is also very active in international peace efforts, especially through the United Nations, and in support to the Third World.

Strong support to developing country is also a particularity of the Swedish company; Tetra Pak. Their social responsibility is not limited by the diminution of their ecological footprint. Tetra Pak invests and helps organizations to provide milk to needy children around the world for more than 40 years. The aim is to improve health status and academic performance which is vital to future development.

Besides, according to the Organization for Economic Co-operation and Development (OECD, 2009), Sweden is not the country that gives the biggest amounts of money to the Third World but it is the one that meets the best or even exceeds the targets in the field of help for developing countries. As a contrast, The United States give a lot of money but the targets are far from being achieved. Those targets are besides not often reached by the other countries (OECD Development statistics, 2009). Appendix F.

- **Large amount of women in politics**

According to the European database (European database, 2000), Sweden counted in 2000, 45% of women in the national Parliament and 57.9% in the National Government. This indicator tells us that there is not only given an importance to the proportion of women but also the importance of gender equality in this culture.

- **Women and men equal at work and at home**

Gender equality means that women and men have the same opportunities, rights and obligations in all areas of life.
For example after the birth of a child, each parent has 60 days of leave reserved specifically for him or her, which means these days cannot be transferred to the other parent. Gender teaching is increasingly common in Swedish preschools. The aim is to give children the same opportunities in life, regardless of their sex, through teaching methods that allow each child to grow into a unique individual. The Swedish government has appointed a committee to plan and implement measures aimed at boosting gender equality in school, upper secondary school and adult education (Sweden, 2010).

The Minister for Integration and Gender Equality coordinates the government’s gender equality policy. Each government minister in Sweden is responsible for gender equality issues in his or her area of responsibility. There is also a minister exclusively responsible for integration and gender equality: Nyamko Sabuni (Sweden, 2010).

4.9.2.2. TIME PERCEPTION

Since time perception and sustainable development are obviously linked, we authors, believe that developing and illustrating this aspect might help to understand that the fact that the Swedish society’s tendency to think in long terms can be positively correlated with the fact that their level of sustainable development is one of the highest in the world.

During the latter part of the nineteenth century Sweden was a poor country living mostly thanks to the agriculture. Swedes’ attachment for nature shows their concern for the environment. In sparsely populated Sweden, everyone has the right to enjoy nature, even where the land or water is owned by someone else. However, this right also carries with it an obligation to respect natural scenery (and private property) (Sweden, 2010). The readers can imagine how important the environment and the respect of nature were important for them already. Indeed, the climate did not allow the nature to grow fast and abundantly. It was and is still is taking much more time there than in the southern countries. We can suppose that it is a reason why the Swedes are so respectful and patient toward nature. This lack of resources gave a strong awareness to Swedes concerning the importance of the protection of natural resources. One can guess their tendency to think in long terms comes partly from there.
“Sweden has 16 environmental quality objectives that are to be reached by 2020 at the latest” (Regeringskansliet, 2004).

These quote give an idea how far Swedes look forward. Their objectives are spread between 10 to 40 years later.
5. ANALYSIS

In this part, we analyze, compare and interpret our empirical results. Firstly, we will sum up the findings of our primary and secondary data to see how the three subsidiaries act toward sustainability. Also, we will use the Polonsky model and the sustainable value portfolio to make the analysis of the empirics dealing with sustainability clearer. Secondly we will analyze how the cultural dimensions have their impact on the situation highlighted before in each of the studied country.

5.1. ANALYSIS OF THE THREE TETRA PAK SUBSIDIARIES

Tetra Pak is a worldwide company, trying to have a corporate culture as homogeneous as possible. However, it is difficult because of the capacities and will of each country’s subsidiary. Thanks to the secondary and primary data concerning Tetra Pak, authors have been able to see that the country that is the most ahead regarding sustainability is Sweden. Indeed, in Sweden Tetra Pak recycles much more self produced packaging than in Spain and France (where the rate is almost the same). Moreover, already some products are absolute green (Peattie, 1992), they consider sustainability as a real asset and not just as three aspects to take more or less into account. Their will is to overcome the objectives of the previous years and keep on thinking towards future.

The sustainable models explained in the theoretical part will help to make statements about Tetra Pak: The “Polonsky & Mintu-Wimsatt” model and the “Value portfolio” model.

![Diagram](image)

Figure n°10: Polonsky & Mintu-Wimsatt (1995) model and the three studied countries. Created by the authors of this paper September, 20, 2010.
French, Spanish and Swedish Tetra Pak are making effort regarding sustainability within their organization to lead the market to a more sustainable market rather than consumption market; as a consequence we could place the three countries in the upper part of the model. On the other hand, none of them has a guided market. As a consequence we can place them on the upper part, on the left.

The sustainable value portfolio is representing the different levels of actions a company can undertake regarding the environment (Each step is defined in the theoretical part of this paper):

<table>
<thead>
<tr>
<th>CHARACTERISTICS</th>
<th>INTERNAL</th>
<th>EXTERNAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>TODAY</td>
<td>Pollution prevention</td>
<td>Product stewardship</td>
</tr>
<tr>
<td>TOMORROW</td>
<td>Clean technology</td>
<td>Base of the pyramid</td>
</tr>
</tbody>
</table>

   France

   Swede

   Spain

Figure nº11: The Sustainable Portfolio and the three studied countries. Created by the authors on September, 25, 2010.

After having analyzed Tetra Pak’s secondary and primary data we can use the above table to give an idea about the results of the empirical material.

Each of the subsidiaries has internal rules that prevents from pollution, they also all minimize the impact of their production on the environment. All of them use new green technologies but not at the same level or not for the same time. As a consequence, we cannot classify them on the same way on absolute terms. Hence, we suppose that the difference between the three subsidiaries lies at this level. Indeed, the next step involves too much perfection. We cannot say that one of them is fully respecting the environment.
One question could be why Sweden is more ahead compared to the two other countries, France and Spain?

That is exactly the purpose of this paper. Indeed, we think that some aspects of each country’s culture have an influence on their efficiency regarding sustainability in the field of the company. Thus, we focused on the characteristics of France regarding Uncertainty Avoidance and Individualism, of Spain regarding Uncertainty avoidance and Time Perception and of Sweden regarding Gender role (masculinity and feminity) and Individualism.

5.1.1. CROSS ANALYSIS BETWEEN TETRA PAK FRANCE EMPIRICAL FACTS AND FRENCH CULTURAL EMPIRICAL FACTS.

Tetra Pak France is doing efforts regarding the environment with its FSC partnerships and use of green energies. The will to reduce the environmental impact of firms is noticeable at the governmental level as well. Still, regarding sustainability as a whole, the French government and the French interviewee gives a certain importance to the economical aspect of sustainability. This characteristic can be justified by the fact that France had a tendency to be “masculine” country (contrary to Sweden). Even if this cultural dimension has not been developed for France, one knows, thanks to the Swedish cultural dimensions developed, that “masculine” countries tend to sacrifice the environmental and social aspects in order to boost the economical aspects.

One has seen that the French government tries to improve the social insertion and ensure more equality and equity in its society. The will to reduce those inequalities proves that there are equalities and discriminations nowadays. This characteristic of the French society can be justified by the “individualism” dimension. Sweden and France are both individualistic countries however, the difference lies in the political orientation and the will to decrease inequalities (higher in Sweden).

Concerning the positive parts of the individualism, in France it can act through the well being at work, the sensation to be useful and appreciated for the work you do. But the negative part manifests itself by inequalities and self orientation. Moreover, France being a more masculine country, the differences between men and women are bigger.
Regarding the economical aspect, the main objective for French government and Tetra Pak France is innovation. Indeed, France is not the most innovating country. This aspect is a consequence of the high level of uncertainty avoidance in France. Hofstede observed that this kind of country, as France, is very rule and law oriented, they often have a long History and so are attached to traditions which tend to provoke a law tolerance for changes and so for innovation. Indeed, France has a very long and deep history and is highly attached to its traditions. France uncertainty avoidance level prevents the country from dealing with unsecure or uncertain situation. As a consequence France fears change, new experiences and so, innovations. This explanation could be a reason why Tetra Pak France and the French companies in general are not known for being pioneers and taking initiatives either considered as the most innovative. As an example the French subsidiary just fits in the government’s requirements regarding pollution (the same for Spain that has the same cultural characteristic) whereas Sweden is more ambitious and keeps on trying to overcome the requirements. The same observation can be made with the rate of recycled products, much higher in Tetra Pak Sweden than in Tetra Pak Spain and France.

The Uncertainty avoidance level can justify the law tolerance for innovation in another way. Indeed, the uncertainty level prevents the society from looking forward, towards the future. Innovations represent the future and the future is feared by this kind of society as the French one. Indeed, French society is more present and past oriented than future oriented which make it more difficult for them to imagine and afford situations that are completely unpredictable.

5.1.2. CROSS ANALYSIS BETWEEN TETRA PAK SPAIN EMPIRICAL FACTS AND SPANISH CULTURAL EMPIRICAL FACTS

Tetra Pak Spain is putting many efforts on the environmental aspect. The number of partnerships locally keeps on growing and the recycling rates increased significantly the last years. The Spanish subsidiary also uses green energies or buys them with the approval of WWF. The aim of Spanish government in the environmental field is to reduce the CO₂ emission and improve quality of water and air besides protecting the biodiversity. The will is noticeable but quite wide and not concrete. Indeed, the main preoccupation of the Spanish government is not the environmental sustainability. Because of the international crisis appearing in 2008, the Spanish government has to
face economical and social problems. The Spanish government is trying to improve the economical situation including competiveness, innovation and the normalization of the construction sector. Those goals are not reached yet because of the crisis but some cultural factors can be a cause as well.

Indeed, Spanish society is qualified by Hofstede as quite “masculine” and has a short term time perception. Moreover, Spaniards tend to fear the uncertain and so future situation. Similarities can be seen between the French and the Spanish society; their “masculine” dimension tends to lead the society to promote economical growth rather than the protection of the environment and its sustainability.

Regarding the innovation, both Tetra Pak Spain and the Spanish government are trying to increase it. Comparing to the innovation level of European countries, Spain is under the (European) average. Two reasons can be evoked. The first one is the crisis; the government needs to stabilize other sectors before investing in innovation. The second reason can come from the Spaniard’s uncertainty avoidance level and their short time perception. The characteristics of those dimensions are that the population fears the future. Population does not dare to plan for the future and so, slow down the ability to innovate. Moreover, Spain has loads of rules that prevent the country from being in a situation that Spain could not handle. Also, laws and rules slow down the innovation process. This explanation could be a reason why Tetra Pak Spain and the Spanish companies in general are not known for being pioneers and taking initiatives either considered as the most innovative. As a consequence, the answer of the Spanish interviewee fits perfectly with this analysis; María Pérez said that Tetra Pak Spain fits in the regulations concerning pollution etc. meaning that contrary to Sweden, they do not take initiative when it comes to overcome the regulations (in a positive way). The same observation can be made with the rate of recycled products, much higher in Tetra Pak Sweden than in Tetra Pak Spain.

The results of the interviews for France and Spain are similar and the analysis of cultural dimensions is also alike, therefore, the same type of deductions can be done as for France. However, one has to keep in mind that the French and the Spanish culture differ a lot in other fields. This analysis does not necessarily mean that the two cultures are similar in absolute terms. Although there are some similarities the reasons are not exactly the same. The result is that those two countries’ historical backgrounds have an
influence on the corporate sustainability of Tetra Pak. Regarding Spain, the time perception has a greater influence on it than in France where the influence is more due to uncertainty avoidance and individualism level.

5.1.3. CROSS ANALYSIS BETWEEN TETRA PAK SWEDEN EMPIRICAL FACTS AND SWEDISH CULTURAL EMPIRICAL FACTS

Tetra Pak exists in Sweden since 1951, whereas it exists in France in Spain since 1956 and 1960. As a consequence Tetra Pak Sweden has more partnerships and has an advance regarding innovation, partnerships and use of green energies.

The will of the government goes in this way as well; indeed the goals are to keep on boosting economy while reducing environmental impact. At Tetra Pak Sweden sustainability is considered as a set of mind and is obvious and simply a way of doing business. For the Swedish government, sustainability in the three fields (economical, environmental and social) is a way to lead a country. Economical growth is a need but environment is also very important in the Swedish culture. The reason comes from the tendency qualified by Hofstede as “feminine”. At Tetra Pak Sweden the recycling rate is much more important than in the other countries, moreover, the partnerships are mainly made with environmental associations. Indeed, one of the characteristic of this feminine dimension is to protect the nature rather than to promote economical growth.

Those characteristics lead to another dimension. The fact that Sweden cares so much about sustainable development may come from the time perception they have according to Hofstede (1994). Along the empirics and through Erik Lindroth’s (personal communication, 10.05.2010) answers we have been able to see that Tetra Pak Sweden often had an advance on the two other countries; regarding the partnerships, the recycling rates, the ambitions etc. Having a long term view prevents Sweden from fearing the future and uncertain situation. The adaptation to changes is easier and the innovation is promoted. Their will to innovate, their adaptation to changes and their will to ensure the long last of the environment, the economy and the social aspects of the Swedish country, is a direct consequence of long term perception.
Concerning the social aspect, the Swedish government has the goal to improve even more the gender equality, reduce discrimination and give everybody the same opportunities. At Tetra Pak it is implemented through the School milk program. To help the countries that need it the most is a characteristic of the feminine dimension. The Swedish country itself is the one that achieves the most often its goals regarding help to developing countries. This help is not only financial help, indeed, the USA are the ones that give the most but they are far from obtaining results. (Appendix D)

5.2. ANALYSIS AND COMPARISON OF THE THREE COUNTRIES
FRANCE, SPAIN AND SWEDEN

In this part, the empirical data of France, Spain and Sweden will be analyzed in order to get information and make comparison among the three studied countries.

5.2.1. FRANCE

According to empirical data collected there are some evidences upon culture, the Frenchmen are quite attached to their traditions and history. As for Spain, the country experiences a long and heavy history. This characteristic is certainly a cause of their high uncertainty avoidance level according to Hostede (1982). Thereby, one can imagine it is due to the fact that only some decades ago and especially during the wartimes; the future was uncertain and could easily get worse. Thus, people did not have the time, the possibilities and the will to think too deeply about the future.

A reason why France is quite attached to past habits and traditions can be that the French society is not really willing to go abroad. This behavior can be a consequence of the past wars that opposed the French society to foreign ones. As a reaction they are reluctant to open themselves to other cultures and to go abroad. Indeed, one of the observations made by the authors of this thesis, often Frenchmen are considered by foreigners as proud, not helpful or arrogant when it comes to the negative stereotypes. Another reason could be that they are not taught other languages or other cultures at school and by the previous generations because of past historical facts.
The fact that they are attached to past values prevents them to look toward the future. Therefore innovations are slowed and so is sustainable development as a consequence.

Another characteristic hold by Frenchmen is that their level of individualism is very high. Sweden has an even higher one but it has other consequences. The difference lies in their respective political orientation. As a consequence, we could imagine that both France and Sweden are self oriented (=”individualistic”) and as a consequence, not really concerned by the interest of the community (=among others, sustainable development). However, France has the tendency of being a “masculine” country, characteristic in which self achievement and material things are more valued than in a “feminine” tendency (as Sweden is) in which the needy is more easily helped and the interest of the community more valued (Hofstede, 1982).

To conclude, the authors recognized that the mix between French “masculine” tendency and their kind of individualism does not make of sustainable development a priority as it is the case for the Swedish culture and population.

Therefore, the corporate sustainability appears as less efficient in France than in Sweden after analysis of the interview and Tetra Pak secondary data.

5.2.2. SPAIN

According to what has been stated in the empirical data concerning Spain, the country has been victim of a dictatorship during the 20th century and did not have the occasion to open itself to the rest of the world. The freedom of speech and action in the country is quite recent compared to other western European countries and it has needed lots of time to come to stability again. History takes a big part of responsibility in the Spanish culture. Thus, the fact that future during these periods was uncertain, it was impossible for the population to elaborate plans for the future which was considered as idealistic. There were also obviously other problems to solve before sustainable development. Hence, the Spanish culture is not really future-oriented. Thanks to Trompenaars & Woolliams (2000) time orientation image one can appreciate the tendency of Spanish society regarding time perception was more oriented to the present. The past also has its importance and was more deeply linked with present than the present with the future.
In fact, future, in the Spanish society, is considered as distant. There is no link between present and future. As a consequence a Spanish citizen would think that what is done “today”, will not have a direct consequence on what will happen the days or months after. This way of thinking obviously has consequence on the sustainable development of the country and the way companies or people act towards sustainability. Indeed, one can imagine it is more difficult for a Spaniard to plan sustainable projects on years’ time period than for Swedish which look more into the future than backwards to the past or the present.

As a consequence the time orientation of a country has an important part of responsibility in the way to foresee sustainability. Thus, it seems logical that the tendency to look forward into the future favors more the sustainable development than a country which’s tendency is to live essentially in the present and keep a permanent link with the past.

When it comes to the high level of uncertainty avoidance, the authors recognized that it is closely related to history. Indeed, according to the fact that as explained before still recently the future was uncertain, as an effect people feared the future and were unable or not willing to make plans for the future. This characteristic of the past dictatorial period may still exist in the Spanish mindset. Their priorities were, until now, not so oriented toward the future and toward the consequences present and past periods have on it. The low tolerance for innovation traduces this fear in a modern way.

5.2.3. SWEDEN

According to empirical data collected there are some evidences upon culture, the Swedish society has a feminine tendency (Hofstede, 1994). This characteristic can be defined according to some arguments as developed in empirical material such as their tendency to “help the needy societies”, to consider the environment as a high priority. Moreover, those “feminine” countries tend to spend relatively large proportion of their budget in assistance to poor countries and above all, gender equality (between men and women but also meaningless general discrimination).

Some of these characteristics found in the Swedish society’s tendencies, proves that the Swedish mentality has an influence on the level of sustainable development present in their society.
Sweden is a country with a weak density and has fewer citizens to control than the two other countries. The high proportion of immigrants and the fact that the country has not been occupied by an enemy for decades and has not experienced a dictator as in Spain or in France, has allow the country to be very open and open-minded.

Empirics gave information saying that the Swedish government is the most likely to help the third world and has a famous and developed welfare system that promotes the right of everybody to access education and health care. Hence social responsibility is for everybody the same and has sort of the same importance for each citizen, not directly from its money but with its efficiency.

The way it manifests itself in the Swedish subsidiary of Tetra Pak is the tendency to keep on building partnerships and so widen their positive impact on the needy societies.

Furthermore, one of the most evident characteristic linked with sustainability and protection of the nature is that feminine countries such as Sweden have a high propensity to consider the protection of the environment as one of the most important priorities contrary to more masculine countries such as Spain and France, where the economical growth should be more valued than environmental aspects (Hofstede, 1994).

Regarding long term thinking, planning and sustainability one might have the link, already in the empirical part.

According to the fact that nature takes time to grow, Swedish are attached to this nature and know that it needs patience and its protection has to be done on a long term basis. Thus, the Swedish population is more aware about the time it needs. Hence, their perception of time has a great importance in the field of nature.

As a result we can see that sustainability in its three aspects is something very valued in the Swedish culture. As a consequence it has obviously a link with the corporate culture of Tetra Pak Sweden. Since Tetra Pak has been founded by a Swede and has been Swedish for a long time (even if now it is also Swiss), the global corporate culture of Tetra Pak is influenced by the Swedish culture worldwide. Hence, we can suppose, the initiatives taken in all the concerned countries are influenced by their own culture but also by the Swedish one.
5.2.4. LIMITS

The hypotheses made about the History’s influence on the evolution of sustainable development in the three countries should not be considered as exclusively right. The mentioned elements in the previous paragraphs are not the only ones to have influenced the evolution. Loads of other aspects can be taken into consideration. To complete this introduction part of the analysis, we will reinforce our hypotheses with two cultural dimensions for each country. Again, the cultural dimensions mentioned and developed should not be considered as the only influential factors. We, authors, are aware that other reasons can be given. However, it is not the purpose of this paper. As a consequence, the cultural dimensions developed and the short historical backgrounds given are only a part of the answer to our hypothesis and research questions. Indeed, culture and its extensions are so broad that it is almost impossible to take the entire influential factors into account in this paper. In average, two dimensions will be exposed as the most probable answer to our research question.
6. CONCLUSION

This part presents the general findings of this work as well as some more suggestions for further studies of a similar kind. Firstly, the main observations made about Tetra Pak and the three studied countries, France, Spain and Sweden are highlighted. Secondly, suggestions for further research have been also provided. Finally, the authors expressed their own opinion about the results.

6.1. TETRA PAK AND THE OBSERVED COUNTRIES FRANCE, SPAIN AND SWEDEN

The purpose of this paper is to explain to which extent cultural aspects influence international companies in their way of being sustainable. Regarding the previously mentioned, researches have been undertaken upon the company Tetra Pak. Below are presented the conclusions drawn by the authors vis-à-vis Tetra Pak and its dealings with French, Spanish and Swedish firms are presented here.

First authors’ assumption based on what has been developed previously in the paper is that company’s actions may vary according to the cultural, economical and historical background of the country where it is implanted.

According to the fact the authors are closely related to marketing among other business fields; they thought it is of relevance to include a marketing dimension in their researches. As previously mentioned, authors put an emphasis on the tight relation between companies and cultural factors they are given to deal with. As this relation is of importance, two theories have been developed in order to reach a full understanding of the previously mentioned center of interest and phenomenon: The sustainable marketing dimension and cultural dimension.

Nonetheless, authors encountered difficulties once they had to provide a clear-cut definition of the generic term of culture. Therefore, researches have been undertaken upon previous studies related to the subject which has led the authors on the path of complete understanding of the given subject by providing them better guidance and useful hints specific to this field of researches. Culture is a broad term that differs a lot...
from one person to another, a society to another and so on. Each individual has a
different background and a surrounding environment that can be determinant to define
its culture, therefore the authors decided to narrow this concept down. The purpose of
analyzing the concept of culture was to detect the influence it could eventually have on
companies’ corporate sustainability.

Some cultural factors were stand out and assimilated to each country.

<table>
<thead>
<tr>
<th>Country</th>
<th>Time perception</th>
<th>Uncertainty avoidance</th>
<th>Individualism</th>
<th>Gender role</th>
</tr>
</thead>
<tbody>
<tr>
<td>France</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spain</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sweden</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table nº9: Analyzed cultural dimensions. Created by the authors September, 25th, 2010.

The findings showed that long-term perception has a positive correlation with
sustainability. Indeed, short term thinking prevents people from thinking about the
consequences of their acts. What is done today has consequences tomorrow or much
later. Some cultures are more aware about that than others and act taking this awareness
into count.

Then, the concept of uncertainty avoidance and its level has an impact on the way
people act and deal facing new situations and changes occurring in their habits. Having
a lower uncertainty avoidance helps not to fear changes and to anticipate.

Individualism can have both positive and negative correlations with sustainability. It
actually depends on the political orientation of the country’s government and on the
other cultural dimensions. Indeed, France and Sweden are both very individualistic
countries but have other marked cultural tendencies that influence more positively for
Sweden than for France (regarding sustainability). The combination of the so-called
feminity and long term time orientation acts positively for Sweden and the combination
of high uncertainty avoidance level, masculine tendency and not really long term
orientation tend to act negatively on France (still only regarding sustainability). On
another hand, Spain tends to be more collectivist. However, the country is not considered as the most efficient regarding sustainability. Indeed, the combination with its other cultural tendency does not all influence positively the sustainable outcomes. Thus, it shows that cultural dimensions and tendencies all have an influence on each other.

Tetra Pak results showed the ambition of Sweden towards sustainability. The company has similar processes worldwide but differences may appear depending on the necessities and abilities of each country Tetra Pak is established in. Even if Swedish results were the most positive ones, France and Spain are also doing well regarding substantiality. The three sustainable dimensions, economical, environmental and social are defined and actions are implemented in each country. The trend authors identified regarding the three countries is positive but at different levels.

Thus, to conclude and to answer to the research question, each culture is of importance and determinant for the way company are working and implementing routines and processes. All cultural dimensions, backgrounds, history have on different extents an impact on a company’s sustainable strategies. Referring to the case study of this paper it is shown how culture may affect Tetra Pak’s local objectives in each country although it does not affect the global image that Tetra Pak communicated around the world. Since the study was focused only in three countries it is not possible to make a global conclusion. Cultural aspects of France, Spain and Sweden affect Tetra Pak’s sustainable strategies locally, for each country in a different way and on a different level. The global image and will are more influenced in Spain and France (approximately at the same level) than in Sweden. However, the global image stays positive towards the three sustainable dimensions and the differences between those three countries does not affect it.

6.1.1. LIMITS

Obviously, when similar studies are undertaken, limits are encountered by researchers. Indeed, numerous aspects, tendencies and facts can be taken into account. Thus, this study could be contradicted in many ways because all the particularities of each country have not been recognized. As an answer to this eventual criticism, the authors assume that it is almost impossible to figure all the factors that influence the sustainable view of
a company. Moreover, the focus of this study has been developed upon only on one company. It is therefore likely that this conclusion is not valid in other cases regarding other companies.

6.2. FURTHER RESEARCH

This paper focuses on explaining a specific case, Tetra Pak and its actuation only in three countries; France, Spain and Sweden. This research cannot be generalized but it may help other future researches interested in the link between cultural aspects and corporate sustainability. The primary data of the research was gathered thanks to three employees from Tetra Pak. These three people represent a small percentage of the total workers of Tetra Pak and the answers from other people could have varied. Conducting the research with same questions to more employees could have given additional and valuable information. Fortunately, the three interviewees were familiar with the concept of sustainability within companies. The findings were thus of relevance even if the amount of interviewees could have been increased in order to ensure higher reliability.

Therefore the authors’ suggestion for further research would be to extend this study to more employees in order to get more and diversified information. This research could be useful as a guide/initial point for more ambitious studies. This study is based only on qualitative data. Quantitative data could have given more measurable findings.

In order to make the study wider, a focus on more countries could have been made as Geert Hofstede had done among all the IBM subsidiaries worldwide. Contrary to Geert Hofstede, the authors did not have enough time and tools to provide this kind of study because of their lack of time and resources.

Finally, this paper is narrowed to explain how cultural factors are affecting corporate sustainability but it could be extended to other fields as cultural factors affecting the main boards of companies, culture affecting gender (in)equality at work or the influence of cultures on timetables (nº of working hours).

6.3. THE AUTHORS’ POINT OF VIEW
The research helped the authors to increase their knowledge of the different fields explained on the research. As they were working and progressing into their researches numerous new concepts appeared to them. The research showed that they were far from controlling all the aspects studied on this paper. Since the beginning, both authors, had some personal insights such as the advantage of Sweden respecting France and Spain regarding sustainable levels. Indeed, the outcomes and empirical data confirmed this hint and showed Sweden is in a better position due to its background. Also, an important aspect has to stand out; the Swedish population is much smaller than the French and Spanish one, so it could directly influence the government’s actions. Indeed, it is much more difficult to lead more than 50 million individuals (France and Spain) than only 9 million for Sweden. One can thus imagine that decisions taken are easier accepted by a smaller population and implemented more easily as well. Also the historical background caused a difference of evolution in the three countries. Spain lived under a dictatorship and France was deeply touched by the First and the Second World War while Sweden often stayed neutral regarding this events. However, it did not prevent the two southern countries to work on their level of sustainability. Authors totally support this trend; markets are being guided from consumption markets to sustainable ones. The short-term view has to change to a long-term view. The awareness of individuals regarding the protection of future generations is slowly growing but obviously not at the same speed. Authors, definitely consider that cultural dimensions have impact on corporate sustainability.

Regarding the company Tetra Pak, both authors have a very positive opinion. Tetra Pak is doing right is thinking on the future and numbers are not only important anymore, nature and society are well valued in the company. Tetra Pak should be a leader company for other ones to follow the same path. Moreover, the three interviewees were all very reactive and friendly, which leads us to think that a positive global corporate culture is effective within the company and not only regarding sustainable development; the employees worry about communicating a positive image through their customers and partner’s satisfaction.
This is the questionnaire made to the three interviewed people:

1. **What does sustainability means in the company’s eyes?**
2. **Is the environment in the top objectives of the company?**
3. **Which environmental achievements has Tetra Pak scored in the last years?**
4. **Which is the most important process/activity for your company regarding sustainability?**
5. **Focus on sustainability makes more complicated for your company to grow economically?**
6. **Would it be easier to make profit without focusing on sustainability?**
7. **Using green technologies changes the business performance?**
   a. **More efficiency?**
   b. **Increase on the costs?**
8. **What are the close future projects for the company regarding the environment?**
9. **Is there any internal politic regarding sustainability inside the company?**
10. **There is a classification created by Peattie (1992) that divides the green products in two categories:**
    a. **Absolute green products:** They can contribute to the improvement of the society or the environment.
    b. **Relative green products:** They are trying to reduce their negative impact.

   In which one would you position the company’s products?
11. **What do you think about Tetra Pak in other countries? Our study is concerned about the situation in France, Spain and Sweden. Do you know if all of them have the same strategies and objectives?**
    a. **If the answer is NO:** Do you think culture prevents Tetra Pak to have the same objectives everywhere?
    b. **If the answer is YES:** Are there some particular situations where culture provokes changes in the objectives or strategies?
12. **What is Tetra Pak doing to help with the issue of the climatic change?**
APPENDIX B

The three interviews transcription:

THE INTERVIEW FOR FRANCE

To study Tetra Pak France, the authors of this thesis got in contact with Patrick De Noray (personal communication, 11.05.2010); Environment manager and external relationship manager of Tetra Pak France. The interview took place in April 2010. On the following part the results obtained from the interview are commented in two different parts: internal and external.

INTERNAL

From the point of view of the company, sustainable development is a way to increase the turnover meaning increasing the sales and answering at the same time to the customer’s and the Tetra Pak employees’ satisfaction and to reduce the impact on the environment.

The fact that Tetra Pak France has an environment manager since 1986 confirms that the environment is one of the most important priorities in Tetra Pak.

The last environmental projects for the last years were:

- Engagement on a worldwide level to decrease the CO2 emissions from 10% between 2005 and 2010 and this while the production was increasing to 32%. At the end of 2009 Tetra Pak reached -12% of emissions in comparison with the emissions of 2005!
- FSC is a label “Forest Stewardship Council” (1996) FSC is an independent, non-governmental, non-profit organization established to promote the responsible management of the world’s forests. The FSC label provides a credible link between responsible production and consumption of forest products, enabling consumers and businesses to make purchasing decisions that benefit people and the environment as well as providing ongoing business value.
- Plans to use 90% “FSC” cartons from 2012 (100% for Global Tetra Pak before 2018).
The third project was to buy “green” certificates for electricity for 100% of its consumption.

The fourth project in France was to switch 60 vehicles from an average of 150g CO2/km before 2009 to 130g CO2/km in 2009.

Tetra Pak’s most related to sustainability activity is the production of the packaging for liquids. It is the one that emits the less CO2 along its product life cycle (42% less than a basic plastic bottle and 75% less than a glass bottle).

In Tetra Pak France being sustainable is not consider as a difficulty to grow up economically; moreover the company does not imagine working without being sustainable.

The purpose of Tetra Pak France is to use absolute green products. Nowadays, it is not still possible, but little by little the company is reducing all its negative impacts.

In comparison to Polonsky’s model, Tetra Pak France wants to be more sustainable. The company does not have help from the outside but maybe in the future, it will be more guided.

EXTERNAL

Tetra Pak France does not receive any help from the Government, neither from bank entities.

Collaborations within the company are existing as WWF, GAIN (Global Alliance for Improved Nutrition)...

Pollution regulations are determined by the French Government, Tetra Pak France does not cross the limits.

THE INTERVIEW FOR SPAIN

María Pérez (personal communication, 18.05.2010) was the contact person for Tetra Pak Iberia. On the following part the results obtained from the interview of María Pérez are commented in two different parts: internal and external. The interview was done in April 2010.

INTERNAL
The sustainability on its three dimensions (economical, social and environmental) is included in the business strategy of Tetra Pak Iberia. Using the sustainability as a strategy gives some results to the company:

- Nice and safe working environment.
- Local business operating in an international level.
- Honesty and respect for the others interests.
- Tetra Pak is an ethic company.
- Alliance with clients and stakeholders.
- Eco-efficiency in the products.
- The innovation is the driving force of the company.

The environment is one of the main objectives of Tetra Pak Iberia, acting directly and indirectly. Tetra Pak Iberia certificates its results to ISO 14001 and EMAS and the company is forced to give better results every year. On Tetra Pak Iberia believe in the need for balancing future growth with our responsibility to those with whom we do business, employees, communities and the environment. Being transparent is important and to listen to the interested parts too.

Each year the company puts some objectives in order to improve the impact on the environment: To reduce water consumption, to reduce the consumption of electrical energy, to reduce the creation of dangerous residuals...

The most affected parts of the company by the sustainability are the certification of the management systems and to the image that the company gives to the customers.

Tetra Pak Iberia does not consider the sustainability as a problem for growing economically. The company considers that gathering together the economy and the sustainability creates a good base for a more secure growth.

The sustainability on Tetra Pak’s products makes the difference among the competitors.

The plans of the company on the close future are the reduction of stakeholders’ impact and spread the use of green technology to all the factories.

There are some compulsory regulations for every person that works in the company regarding the sustainability: The segregation of dangerous residuals, reduction on the paper consumption... Tetra Pak Iberia collaborates with WWF and each year they make
some projects together: “The hour of the planet” (Tetra Pak Iberia stops the light of the factory for one hour), the employees voluntarily plant trees...

Tetra Pak is trying to help to stop the climatic change. One of the company’s objectives is to reduce the CO² emissions by the 10% in 2010, regarding the ones from 2005. During this period the total production has increased in 40% but the emissions have decreased to 10%.

Graph n°4: Emissions of Tetra Pak Spain. Source: Graphic by María Pérez.

EXTERNAL

Tetra Pak Spain does not get any financial support from the government, neither from financial institutions. The company has an agreement with WWF to demonstrate the benefits of using renewable energies and to promote responsible systems for treating the forestry. Also, there is collaboration with Climate Savers for stopping the “climatic change”. The laws regarding the pollution are the same for all the companies in Spain and Tetra Pak is obeying.

THE INTERVIEW FOR SWEDEN
To analyze the case of Sweden the interviewed person was Erik Lindroth (personal communication, 10.05.2010); Environment manager of Tetra Pak Nordics. The interview was done in April 2010. As for Spain and France, the interview was divided in two parts: Internal and External.

INTERNAL

Tetra Pak considers sustainability as a way of doing business. The environment-care is one of the top objectives of the company. The most recent and achievements of the company have been the increase of carton recycling and a partnership with WWF for reducing the CO² emission on a 10% before 2010.

According to the testimony of Erik Lindroth, the company does not consider the sustainability as an obstacle to grow economically. The sustainability is one of the bases for the company; Tetra Pak works thinking on the future.

Tetra Pak considers the” Green Technologies” more efficient than the normal ones. Even in the beginning, financial investments were needed for the “Green machinery”; the company holds the idea “efficiency gains reducing costs”.

There is a continuous active and positive debate within the company regarding sustainability. This debate has spread among the workers of the company who are aware of the sustainable orientation. The “Annual strategy” is the most important process that the company has regarding sustainability.

The overall strategy of the company is the same in every country they are implanted in. Tetra Pak does not consider the culture of each country as a difference towards sustainable strategy. The difference is that in each country and market there are different opportunities and challenges. According to the testimony of our respondent main objectives of Tetra Pak Sweden regarding their eco-care strategy are the maintenance of forestry and the use of the raw materials.

Also, empirics are showing that some of the Tetra Pak products can be considered inside the category of “Absolute Green Products” and other ones in the category “Relative Green Products”.
Also, it is stated that Tetra Pak is trying to prevent the climatic change using more green power, climatic efficient packaging system that is going to be even more efficient on the near future because the constant improvements that the company is making.

EXTERNAL

According to the empirical data that the authors have been collecting Tetra Pak Sweden does not received financial support from the Government. They do not collaborate with financial institutions. They have a Global Partner with WWF, a dialogue with Greenpeace, collaboration with some NGOs and local memberships. Pollution laws are not affecting the company, they consider the laws very basic and the company is trying to be more ambitious.
List of questions for the written interview:

<table>
<thead>
<tr>
<th>WHAT DOES SUSTAINABILITY MEANS IN THE COMPANY’S EYES?</th>
<th>FRANCE</th>
<th>SPAIN</th>
<th>SWEDEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>It means increasing the turnover: to increase sales + to answer to everybody's satisfaction + to reduce the impact on the environment.</td>
<td>The three dimensions of sustainability (economical, environmental and social) are presented in Tetra Pak Iberia.</td>
<td>Sustainability is considered as a way of doing business.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IS THE ENVIRONMENT IN THE TOP OBJECTIVES OF THE COMPANY?</th>
<th>FRANCE</th>
<th>SPAIN</th>
<th>SWEDEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, it is. An environment manager exists since 1986.</td>
<td>Yes, it is.</td>
<td>Yes, it is.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WHICH ENVIRONMENTAL ACHIEVEMENTS HAS TETRA PAK SCORED LAST YEARS?</th>
<th>FRANCE</th>
<th>SPAIN</th>
<th>SWEDEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Decrease of CO2 emissions. Green electricity.</td>
<td>Reduction water consumption; reduction of electricity; reduction of the creation of dangerous residuals</td>
<td>Increase on the percentage of cartoon recycling. Partnership with WWF for fighting against climatic change.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WHICH IS THE MOST IMPORTANT PROCESS FOR YOUR COMPANY REGARDING SUSTAINABILITY?</th>
<th>FRANCE</th>
<th>SPAIN</th>
<th>SWEDEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>The emission of Tetra Pak’s liquid packaging has decreased in a very big way.</td>
<td>Tetra Pak Iberia is working 100% with renewable energies.</td>
<td>The &quot;Annual report&quot; could be one of the most important activities regarding sustainability.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FOCUS ON SUSTAINABILITY MAKES MORE COMPLICATED FOR YOUR COMPANY TO GROW ECONOMICALLY?</th>
<th>FRANCE</th>
<th>SPAIN</th>
<th>SWEDEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>No, it is not a difficulty. Moreover, Tetra Pak doesn’t imagine working without sustainability.</td>
<td>No. Moreover, it could create a good base for a more secure growth.</td>
<td>No, it does not.</td>
<td></td>
</tr>
<tr>
<td>Question</td>
<td>Answer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>WOULD IT BE EASIER TO MAKE PROFIT WITHOUT FOCUSING ON SUSTAINABILITY?</strong></td>
<td>No, it would not be easier.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tetra Pak considers being sustainable as an advantage among its competitors.</td>
<td>No. Sustainability is a base of the company; Tetra Pak works thinking on the future.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>USING GREEN TECHNOLOGIES CHANGES BUSINESS PERFORMANCES?</strong></td>
<td>Yes, it does. Tetra Pak France wants to use only Green Energies on its production.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes.</td>
<td>Yes. Green energies are considered for Tetra Pak more efficient energies than normal ones.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>WHAT ARE THE CLOSE FUTURE PROJECTS FOR THE COMPANY REGARDING SUSTAINABILITY?</strong></td>
<td>To use only green energy, to reduce the negative impact of Tetra Pak's activities…</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reduction of stakeholder's impact and spread of green energies to every factory.</td>
<td>Tetra Pak works continuously to improve today's situation.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>IS THERE ANY INTERNAL POLITIC REGARDING SUSTAINABILITY INSIDE THE COMPANY?</strong></td>
<td>Yes, there are.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Some regulations that every employee has to respect.</td>
<td>Yes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ACORDING TO PEATTIE'S CLASSIFICATION ARE YOUR PRODUCTS: ABSOLUTE GREEN OR RELATIVE GREEN PRODUCTS?</strong></td>
<td>Actually, products can not be considered as &quot;absolute green&quot; products.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tetra Pak products are on the way to become &quot;absolute green&quot;.</td>
<td>Some products are &quot;absolute green&quot; and others are &quot;relative green&quot;.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>WHAT IS TETRA PAK DOING TO HELP THE CLIMATIC CHANGE SITUATION?</strong></td>
<td>The collaboration with WWF is one of the most important activities for combating the climatic change.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reducing CO2 emissions by a 10% in 2010, regarding the levels of 2005.</td>
<td>The use of green energies; efficient packaging system…</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DOES TETRA PAK RECEIVE ANY HELP FROM THE GOVERNMENT?</strong></td>
<td>No, it does not.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No. Tetra Pak doesn’t consider the sustainability as a problem to grow up economically.</td>
<td>No, it does not.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DO YOU COLLABORATE WITH FINANCIAL INSTITUTIONS?</strong></td>
<td><strong>DO YOU COLLABORATE WITH ENVIRONMENTAL INSTITUTIONS?</strong></td>
<td><strong>IS ANY POLLUTION LAW AFFECTING THE COMPANY?</strong></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>-------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Yes, it does. Collab. are existing with WWF, GAIN (Global Alliance for Improved Nutrition).</td>
<td>Pollutions laws are determined by the French Government and Tetra Pak is inside the limits.</td>
<td></td>
</tr>
<tr>
<td>No, it does not.</td>
<td>Yes. WWF association, Climate Savers association.</td>
<td>Pollution laws are determined by the Spanish government and Tetra Pak Iberia is inside the limits.</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Yes. Partnership with WWF; dialogue with Greenpeace; NGO and associations.</td>
<td>Tetra Pak is trying to go over the basic pollution laws to be more ambitious.</td>
<td></td>
</tr>
</tbody>
</table>

Table no10: Comparison of the three interviews.
Figure nº12: CO² emissions. Sources: Tetra Pak (2010d, p. 24)
APPENDIX E

Table n° 11: “How happy are you” survey. Source: (European Social Survey, 2009)

This website allows every registered person to create his/her own table or graph with the data available. The data are very reliable and recent since it is the Norwegian Social Science Data Services. It “is an academically-driven social survey designed to chart and explain the interaction between Europe’s changing institutions and the attitudes, beliefs and behavior patterns of its diverse populations”, (European social survey, 2009)

This table gives us the level of happiness given by the citizens or not citizens of the present countries. The level goes from extremely unhappy until extremely happy. The question asked to the interviewed people was liberal and “Taking all things together, how happy would you say you are in your country?” Thus we, readers, can imagine the answers can be biased or be subjective but actually, it is the purpose of this survey. The open question permits the interviewee to take everything he wants into consideration.

As a conclusion of this table we can say that according to the European Social Survey Data the level of happiness of the French citizens is not very high compared to the one of the Spanish citizens. The level of Uncertainty Avoidance of France can make readers think that
the reason of this unhappiness is due to the tendency of French people to criticize their country more often than average. Indeed, to criticize its own nation is a characteristic of high level of Uncertainty Avoidance according to Hofstede (1994).
### APPENDIX F

#### Country Aid amount by GNI

<table>
<thead>
<tr>
<th>Country</th>
<th>Aid amount by GNI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sweden</td>
<td>1.12</td>
</tr>
<tr>
<td>Norway</td>
<td>1.06</td>
</tr>
<tr>
<td>Luxembourg</td>
<td>1.01</td>
</tr>
<tr>
<td>Denmark</td>
<td>0.88</td>
</tr>
<tr>
<td>Netherlands</td>
<td>0.82</td>
</tr>
<tr>
<td>Belgium</td>
<td>0.55</td>
</tr>
<tr>
<td>Finland</td>
<td>0.54</td>
</tr>
<tr>
<td>Ireland</td>
<td>0.54</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>0.52</td>
</tr>
<tr>
<td>Switzerland</td>
<td>0.47</td>
</tr>
<tr>
<td>France</td>
<td>0.46</td>
</tr>
<tr>
<td>Spain</td>
<td>0.46</td>
</tr>
<tr>
<td>Germany</td>
<td>0.35</td>
</tr>
<tr>
<td>Austria</td>
<td>0.3</td>
</tr>
<tr>
<td>Canada</td>
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