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A Content Analysis of Corporate Sustainability Performance and Business Excellence Models

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Abstract : Companies with a culture accepting of change management and performance excellence are better suited to determine their sustainability performance and impacts. A mature corporate culture supportive of performance excellence is better positioned to integrate sustainability management tools into their standard business strategy. Companies use various sustainability management tools and reporting standards to communicate levels of sustainability performance to their stakeholders, more often focusing on shareholders and investors. A research gap remains in understanding how companies adapt business excellence models to define corporate sustainability performance. A content analysis of medium-sized enterprises using corporate sustainability reports and business excellence models reveals the challenges and opportunities of reporting sustainability performance in the context of organizational excellence. The outcomes of this content analysis contribute knowledge on the resources needed for companies to build sustainability performance management systems integral to existing management systems. The findings of this research inform academic research areas of corporate sustainability performance, the business community contributing to sustainable development initiatives, and integrating sustainable development issues into business excellence models. There are potential research links between sustainability performance management and the alignment of the United Nations Sustainable Development Goals (UN SDGs) when organizations promote a culture of performance or business excellence.

 $\textbf{Keywords:} \ \textbf{business excellence, corporate sustainability, performance excellence, sustainability performance}$

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